



PUBLIC PROTECTOR
SOUTH AFRICA

ANNUAL REPORT

2024/25



30 years of strengthening Constitutional democracy
- a transformative journey.

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Part A

General Information



30 years of strengthening Constitutional democracy
- a transformative journey.

1. General Information

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2. List of Abbreviations/Acronyms

AC	Audit Committee
ACFE	Association of Certified Fraud Examiners
AGSA	Auditor General of South Africa
AO	Accounting Officer
AOMA	African Ombudsman and Mediators Association
AORC	African Ombudsman Research Centre
APP	Annual Performance Plan
BAC	Bid Adjudication Committee
BBBEE	Broad Based Black Economic Empowerment
BCP	Business Continuity Plan
CARA	Criminal Asset Recovery Account
CBO	Community Based Organization
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CJS	Criminal Justice Sector
COO	Chief Operations Officer
COS	Chief of Staff
CMS	Case Management System
CPSI	Centre of Public Service Innovation
CSO	Civil Society Organisation
DOJCD	Department of Justice and Constitutional Development
DIRCO	Department of International Relations and Cooperation
ER	Early Resolution
ERP	Enterprise Resource Planning
FASSET	Financial and Accounting Services Sector Education and Training Authority
FMLC	Financial Misconduct and Loss Control Committee
FY	Financial Year
GGI	Good Governance and Integrity
GGW	Good Governance Week
ICT	Information Communication Technology
IOD	Injury on Duty
IOI	International Ombudsman Institution
MEC	Member of Executive Council
MOU	Memorandum of Understanding

MRA	Mobile Referral Application
NDP	National Development Plan
PAIA	Promotion of Access to Information Act 2000
PC	Portfolio Committee
PFMA	Public Finance Management Act, Act 1 of 1999
PEPUDA	Promotion of Equality and Prevention of Unfair Discrimination Act 2000
PP	Public Protector
PPSA	Public Protector South Africa
TR	Treasury Regulations
MTEF	Medium Term Expenditure Framework
SACC	South African Council of Churches
SANGOCO	South African Non-Governmental Coalition
SASSA	South African Social Security Agency
SAPS	South African Police Services
SARS	South African Revenue Services
SCM	Supply Chain Management
SD	Service Delivery
SITA	State Information Technology Agency
SIU	Special Investigative Unit
SDIP	Service Delivery Improvement Plan
SMME	Small Medium and Micro Enterprises

3. Foreword by the Executive Authority



It is my privilege to present the Public Protector South Africa (PPSA) Annual Report for the 2024/25 financial year which, *inter alia*, marks the conclusion of the previous mid-term strategic period 2019–2024. I distinctly report that the PPSA has attained an unprecedented 100% overall performance achievement and a clean audit outcome for the 2024/25 period. This historic milestone demonstrates our commitment to exemplary governance and accountability.

Having officially assumed the position of the fifth Public Protector of the Republic of South Africa on 03 November 2023, I am deeply honoured to lead this vital institution dedicated to strengthening South Africa's constitutional democracy and promoting ethical public administration and good governance in our country.

As a vanguard of South Africa's constitutional democracy, the PPSA has successfully aligned its work with national priorities, contributing to the building of a capable, ethical and developmental state as envisioned in the National Development Plan 2030 (NDP). Our performance reflects the Institution's commitment to supporting constitutional democracy through effective oversight, investigation, and remedial action, driven by the constitutional values and principles of public administration and the rule of law focused on the progressive realisation of socio-economic rights and social justice as outlined in the Bill of Rights.

This report depicts the unwavering commitment, resilience and dedication of the leadership and staff of the PPSA, to reposition the PPSA within the nation's constitutional landscape. The PPSA continued to demonstrate its remarkable strength to advance good governance, accountability and empower the people to participate in governance.

During the period under review, the PPSA actively fostered a culture of continuous learning and development, equipping the teams with the invaluable skills required to drastically improve the quality of the work produced, thus improving the impact of the investigation reports on the people

of South Africa. The achievement of 100% performance against predetermined objectives demonstrates the effectiveness of enhanced leadership, employee commitment, and improved management controls that ensure both target achievement and regulatory compliance, as reflected in the drastic increase in the implementation of remedial action and the reduction in litigation matters. This upward trajectory reflects our commitment to ensuring that investigations translate into tangible improvements for complainants and systemic governance reforms.

The affirmation of the PPSA as an anti-corruption agency through an allocation of funding from the Criminal Assets Recovery Account (CARA), was a significant milestone in the history of the Institution to enable it to effectively execute its anti-corruption mandate in line with the NDP. This funding, to be disbursed over three financial years, enables us to enhance our investigative capacity through:

- Specialist human resources for complex anti-corruption investigations;
- Advanced ICT infrastructure supporting sophisticated investigation techniques;
- Skills development programmes aligned with contemporary anti-corruption methodologies; and
- Strengthened partnerships with other law enforcement and oversight agencies

Our commitment to constitutional accessibility requirements under Section 182(4) of the Constitution has been operationalised through significant digital transformation initiatives. The successful development of seven Enterprise Resource Planning (ERP) system modules, exceeding our target of three, demonstrates our dedication to leveraging technology for improved service delivery. Key digital innovations included:

- a) The acclaimed Case Management System (CMS) that has streamlined our investigation processes;
- b) A Self-Service Portal enabling cost-free public access to our services; and
- c) An enhanced communication systems including SMS bundles for complainant updates.

An integral part of the digitisation strategy focuses on the establishment of an E-library to provide a digital platform that will house the Institution's vast knowledge reserves, as well as other developmental material that can be accessed by employees to enhance the work of the Institution. This forms part of a multifaceted approach to creating efficiency, creating a centralised repository for the Institution and an enhanced research capability to improve the quality of investigations and reports for greater impact.

The Institution continued to strengthen strategic partnerships with state institutions, civil society organisations, the media and international accountability and governance institutions to

Enhance collaboration and governance at all levels. Notable partnerships include Memoranda of Understanding with strategic institutions such as the Special Investigating Unit, the Association of Certified Fraud Examiners and international ombudsman institutions, facilitating knowledge sharing and coordinated anti-corruption efforts. Unlocking opportunities for collaborative partnerships contributed to the vision of empowering the people in participatory governance, fostering a capable, ethical and corruption-free State.

It is crucial for an institution such as the PPSA, to execute its constitutional mandate in a developmental manner, to address the root cause of systemic failures in administration. A cornerstone of our mandate lies in conducting systemic investigations that address widespread administrative challenges affecting multiple communities and stakeholders.

During 2024/25, the PPSA successfully finalised two systemic investigations, meeting our annual target and demonstrating our commitment to addressing root causes of maladministration rather than merely treating symptoms. These systemic investigations represent our most impactful work, as they enable the institution to:

- Address recurring administrative failures that affect multiple complainants
- Implement systemic remedial action that prevents similar future occurrences
- Drive governance reforms across entire sectors or institutions
- Create lasting change that benefits thousands of South Africans

Beyond formal systemic investigations, we have adopted a systemic approach to remedial action even in individual cases, ensuring that our interventions address underlying governance deficiencies and promote institutional learning. This developmental approach transforms the Public Protector from merely a complaints resolution mechanism into a catalyst for comprehensive governance reform.

The PPSA's ombudsman function operates on the principle that many administrative challenges can be resolved through constructive dialogue and facilitated engagement between complainants and organs of state. This methodology recognises that administrative failures often stem from miscommunication, procedural gaps, or resource constraints and therefore can be addressed through facilitated resolution processes.

The institution's commitment to early intervention and alternative dispute resolution mechanisms has proven particularly effective in service delivery complaints, where direct engagement between the PPSA, complainants, and service providers often yields immediate remedial action without requiring lengthy formal investigations.

Through active referrals, the PPSA ensures that complaints are directed to the most appropriate forum for resolution, whether that be internal grievance mechanisms within organs of state, specialised ombudsman institutions, or other dispute resolution bodies. This strategic approach not only expedites resolution for complainants but also allows the PPSA to focus its investigative resources on complex matters requiring formal intervention while maintaining its constitutional obligation to be accessible to all persons and communities.

In its drive to establish the PPSA as a centre of excellence and ensure it fully fulfils its constitutional mandate the Institution is pursuing a range of initiatives. Among these are proposed amendments to the Public Protector Act that will:

- bring the Act into harmony with the Constitution;
- strengthen the enforcement of the Public Protector's remedial action;
- enhance the Public Protector's legal capacity to effectively deal with protected disclosures; and
- reinforce the Institution's authority and improve its operational effectiveness.

That amendment process, however, is advancing more slowly than originally anticipated.

Despite operating with only 66% of our approved establishment, the institution has demonstrated exemplary financial management, achieving a clean audit outcome while maximising impact with available resources. The progressive budget allocations over the MTEF period will enable critical organisational restructuring to better align our capacity with our constitutional mandate. However, this challenge will be alleviated by the progressive allocation by the National Treasury over the next three years.

All of the above would not have been possible without following up on the commitment to prioritising the well-being of PPSA staff and developing a culture of adopting a healthy work-life balance. It is evident from the clean audit and the 100% performance that an investment in employee wellness has a direct link with productivity and outcomes.

As we transition into the new strategic planning period (2025-2030), the PPSA remains committed to continuous improvement, innovation, and excellence in service delivery. The institution will continue to display unbridled agility and resilience by continuing to evolve in response to the needs of our democracy, upholding the highest standards of professional excellence, and ensuring that every South African has access to justice and effective recourse against maladministration.

I extend my sincere appreciation to the Accounting Officer, Ms Thandi Sibanyoni, the Chief Operations Officer, Adv Nelisiwe Nkabinde, senior management, and all staff of the PPSA for their dedication and hard work in achieving the objectives presented in this report. Our collective commitment ensures that every South African has access to justice and effective recourse against maladministration.

I look forward to building on our progress in governance and accountability and guiding our institution to exemplary leadership at local, regional, continental and global levels, in service of and on behalf of the Republic of South Africa.



Advocate Kholeka Gcaleka

Public Protector

Republic of South Africa

Date: 31 August 2025

4. Report of the Accounting Officer



The 2024/25 financial year was the last year of the 2019 - 2024 strategic planning period, which required a review of the Institution's performance against its planned outcomes and indicators. In accordance with the PPSA's vision for the 2019 - 2024 planning period, which was '*empowered people and accountable public administration*', the PPSA made significant strides to ensure that it responds to the needs of its stakeholders while maintaining clean administration. This resulted in a 100% performance achievement and a clean audit outcome by the Auditor-General of South Africa (AGSA) for the reporting period.

The PPSA's performance improved from 78% in the previous financial year to 100% in the year under review, which translates to a 22% improvement, while the audit outcome also improved from an unqualified opinion with significant findings to an unqualified audit opinion with no material findings, resulting in a clean audit outcome. Both the performance improvement and clean audit outcome are attributed to effective leadership, commitment by employees and the effectiveness of management implemented controls to ensure the achievement of targets while ensuring compliance with prescripts.

The PPSA committed to its digital transformation in an effort to improve efficiencies. To this end, the Enterprise Resource Planning (ERP) system was successfully developed to integrate the finance, Supply Chain Management (SCM) and human resources systems. The new system has been instrumental in reducing the cost of maintaining different systems, improving information management and data quality as well as providing management information to enable informed decision-making.

The performance of the Institution improved, despite it operating at 66% of the total establishment, which, among other things, resulted in the high case load per investigator at approximately 30 cases per investigator, which is above the global norm of 10-15 cases per investigator. However, the high case load, coupled with the demanding nature of the work of the PPSA, negatively impacted the emotional wellbeing of the employees, which resulted in stress and burnout. Of concern has been incidents of violence and/or threats to the lives of the employees involved in investigations. This required the Institution to deploy physical security to some of the offices to minimise the risk. Furthermore, the conditions under which some offices operate also impacts on staff morale. The Institution is in the process of procuring alternative office accommodation through its SCM processes after the National Department of Public Works and Infrastructure (NDPWI) was unable to acquire same over the last four years.

Overview of the financial results

Institutional receipts

	2023/2024			2024/2025		
Institution receipts	Estimate	Actual Amount Collected	(Over)/Under Collection	Estimate	Actual Amount Collected	(Over)/Under Collection
	R'000	R'000	R'000	R'000	R'000	R'000
Transfers received	357 261	357 261	-	352 007	369 607	17 600
Other recoveries	177	1 252	1 075	100	1 540	1 440
Interest	2 948	9 119	6 171	7 200	8 824	1 624
Sale of capital assets	-	141	141	-	152	152
	360 386	367 773	7 387	359 307	380 123	20 816

Transfers

During the reporting period, the National Treasury effected a 10% budget cut on the baseline allocations of all institutions funded from the National Revenue Fund, which translated to a thirty-seven million Rand (R37 million) cut for the PPSA. The budget cut was, however, offset by a sixteen million Rand (R16 million) Consumer Price Index (CPI) increase for the year under review as well as the devolution of fifteen million Rand (R15 million) from the NDPWI in respect of office rental for the Head Office and Nelspruit offices. The seventeen million six hundred thousand Rand (R17,6 million) over recovery reflected in the table represents the first tranche of the forty-eight million two hundred thousand Rand (R48,2 million) conditional grant allocated from the Criminal Asset Recovery Account (CARA). The conditional grant does not form part of the Institution's budget allocation as it is to be used for the sole purpose for which it was intended. Two (2) further tranches of fifteen million two hundred and fifty thousand Rand (R15, 25 million) and fifteen million three hundred and fifty thousand Rand (R15,35 million) will be transferred to the Institution in the 2025/26 and 2026/27 financial years respectively.

The PPSA is one of the institutions identified in the National Development Plan, 2030 (NDP) and the National Anti-Corruption Strategy as a participant in the multi-agency fight against corruption in South Africa. The allocation of R48,2 million from CARA will be instrumental for the PPSA in creating a solid foundation to enhance its investigative capacity and resources to combat and prevent corruption in the public sector. The allocation was intended to address the impact of several years of underinvestment in the expanded mandate of the Public Protector and failure to capacitate the Institution with sufficient staff and resources with specialised knowledge and skills, as recommended and envisaged in chapters 12 and 14 of the NDP.

The PPSA spent R3,8 million of the first tranche of the R17,6 million from CARA during the reporting period, which represented the first year of the implementation of the CARA project. The first phase entailed the set-up phase of the four projects targeted by the grant, which include the appointment of panels of experts as well as the recruitment of the appropriate personnel to augment the investigation capacity of the PPSA. The spending on these funds is gaining momentum as the planning period has been concluded and the implementation has commenced in earnest.

Other recoveries

The recoveries under this section refer to monies recovered from employees for the use of parking in some office buildings that the Institution leases for office accommodation, as well as monies recovered from favourable costs orders awarded by the courts in litigation matters that were successfully defended in the preceding years.

Interest

The PPSA received interest from the monies in both the Call and Fixed Deposit Accounts held at the bank registered with the South African Registrar of Banks and the South African Reserve Bank, as contemplated in the Treasury Regulations. The over recovery arose from significant bank balances than what was projected when the budget was prepared and reviewed.

Sale of capital assets

The Institution does not budget for the sale of assets, as such, the item does not form part of its normal operations. However, the Institution generated some revenue from the sale of old computer equipment and cellular phones and the over recovery represents proceeds from such sales.

Programme expenditure

	2023/2024			2024/2025		
Programme Name	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Administration	127 497	142 686	(15 189)	148 006	153 442	(5 436)
Investigations	204 542	193 518	11 024	191 967	217 438	(25 471)
Complaints and Stakeholder Management	28 347	21 434	6 913	19 335	23 010	(3 675)

	2023/2024			2024/2025		
	360 386	357 638	2 748	359 308	393 891	(34 583)

The PPSA had, in the 2023/24 financial year, requested and obtained approval to retain unspent funds for that year, which was granted in October 2023. The Institution was unable to spend all the approved retained surplus funds due to the prolonged procurement processes (open bid process) for capital projects. The procurement processes were at the final stages as at 31 March 2024, which meant that the unspent funds had to be surrendered to the National Treasury. To complete the procurement processes and implement these projects, the Institution was required to make provision for the same from the 2024/25 baseline, which was already inadequate.

A further retention of surplus was requested from the National Treasury to complete and implement the projects already commenced with as well as fund other operations considering the R37 million budget cut. The National Treasury granted approval to retain surplus funds in the amount of R23 million disclosed as a contingent liability in Note 24 of the Annual Financial Statements. In addition, the Institution had accumulated a total of R64 million, which primarily consisted of transfers from the Department of Justice and Constitutional Development (DoJ&CD) in the form of bailouts since 2017/18. The PPSA has been unable to spend these funds as they were always received in February, which was too late in the financial year to spend. The National Treasury's approval was to enable the completion of the projects as discussed in the paragraph above as well as to augment the reduced operational budget of the Institution.

Having obtained approval to retain unspent funds from the 2023/24, the Institution continued to complete the outstanding projects and spent in excess of the allocation for the year. The over expenditure was offset against the approved retained surplus funds. This effectively means that there was no over-spending as the thirty-four million five-hundred and eighty-three thousand Rand (R34, 583 million) was offset against the accumulated retained surplus of approximately R64 million.

Virements / Rollovers

The PPSA applied for a rollover of funds through the DoJ&CD with the National Treasury, but the same was not approved and the Institution was advised to apply for the retention of surplus as constitutional institutions do not qualify for rollovers. Approval was subsequently granted for the retention of surplus funds in the amount of R64 million. The reason for the request was to fund the projects that were at an advanced stage of procurement by the end of the financial year.

Unauthorised, fruitless and wasteful expenditure

The Institution recorded fruitless and wasteful expenditure in the amount of thirty thousand five hundred and seventy-four Rand (R30 574) during the reporting period as a result of interest on late payment of suppliers as disclosed in Note 31 to the Annual Financial Statements and part F of this report. This amount was a significant decrease from the two hundred and eight thousand three hundred and ninety-six Rand (R208 396) recorded in the 2023/24 financial year. The losses were referred to the Financial Misconduct and Loss Control Committee (FMLC), established in terms of section 81 of the Public Finance Management Act (PFMA), for investigation and recommendations on consequence management. In accordance with its commitment to maintain a clean audit outcome, the Institution continues to use internal oversight structures to monitor compliance with the prescripts to identify risks that contributed to the fruitless and wasteful expenditure and implement internal controls to prevent further losses.

Strategic focus over the short to medium term period

The strategic focus of the PPSA over the short to medium term has been to ensure that annual performance directly advances the Institution's long-term strategic objectives, as detailed in the 2019-2024 Strategic Plan. This alignment is evident in the consistent pursuit and realisation of key outcomes, such as the finalisation of investigations within approved turnaround times, the implementation and enhancement of ICT systems, the achievement and maintenance of clean audits and the expansion and accessibility of the PPSA services across all provinces.

Progress made during the 2024/25 financial year, including exceeding a target of cases finalised, advancing digital transformation through the development of the ERP system and broadening stakeholder engagement, directly supports the long-term vision of empowering the public and promoting an accountable public administration. By embedding the institution's vision, mission and performance indicators into each year's plans and achievements, the PPSA ensured that its annual outputs not only met immediate needs, but also lay the foundation for continued improvements in public sector accountability and service delivery, thereby reinforcing its role as a catalyst for change in pursuit of good governance.

Public private partnerships

The institution was not party to any public-private partnership in the current and previous financial years.

Discontinued Key Activities

No key activities were discontinued during the year under review.

New or proposed key activities

There were no new key activities during the year under review as the Institution intended to review its vision as it plans for the new 2025 – 2030 strategic period. However, the Institution commenced with the development of the call-back facility, the self-service portal, as well as a satellite office in KwaMhlanga, Mpumalanga, in an endeavour to expand its reach. The two digital tools and the satellite office were not part of the targets planned for the year under review but were nonetheless developed and launched immediately after the reporting period. The development of these digital tools was prioritised after various stakeholders decried the challenges faced by some communities in accessing the PPSA services. The self-service portal makes it possible for individuals and communities to lodge complaints with the PPSA without the need to visit the physical offices while the call-back facility enables those who cannot afford to make a telephone call to send a message to the Institution to call them back. It is worth noting that the tools were developed in-house at no additional cost to the Institution.

Having developed a new vision for itself, the PPSA will re-design its organisational structure to align it to its mandate to support its vision. This will require the review of its business model to also address deficiencies that were identified through the organisational work-study that was conducted in 2023. The additional twenty million Rand (R20 million) that was allocated in the current financial year will be used to fund some of the identified critical posts. The redesign of the Institution will have minimum impact on operations as the mandate has not changed. However, consultation with employees has commenced and a change management programme is being implemented to assist employees to adapt to the change. The carry-through costs of the additional posts will be funded from the additional allocation of R25 million and R28 million in the 2026/27 and 2027/28 financial years, respectively.

Supply chain management

The Institution did not receive, consider or conclude any agreements arising from unsolicited bid proposals during the year under review. The Institution has an established SCM unit within the office of the Chief Financial Officer (CFO) as prescribed by Treasury Regulation 16A. Guided by the PFMA, Preferential Procurement Policy Framework Act (PPPFA), Treasury Regulations, Practice Notes as well as the internal SCM Policy, the Institution appointed specification and evaluation committees for each bid and maintained the bid adjudication committee to ensure transparency of the bid processes as well as compliance with the prescripts.

As a measure to ensure compliance with SCM prescripts and to prevent irregularities, the Internal Audit function audits all the tenders prior to the award. This is critical to determine the adequacy and effectiveness of controls to mitigate against risk to protect the integrity of the SCM process.

In addition to the bid committees, the FMLC considered all reports of instances of actual or suspected non-compliance with SCM prescripts, conducted assessments and determination tests in accordance with the Guide on Irregular Expenditure issued by the National Treasury. All instances of irregular expenditure were recorded in the irregular expenditure register, which the FMLC actively managed. All efforts were made to ensure compliance with the reporting requirements in line with SCM prescripts, which resulted in a clean audit outcome.

The major challenge the Institution experienced during the reporting period was the resignation of key personnel within the SCM Unit at the beginning of the financial year. This resulted in the secondment of an employee from the Accounting Unit to ensure continuity of services and to enable segregation of duties. The identification and appointment of suitable replacements was a challenge which delayed the filling of the posts. Budget constraints also made it difficult for the Institution to fill other critical positions within the SCM Unit, which caused delays in the finalisation of procurement processes with the resultant increase in surplus funds.

Gifts and donations in kind to and from non-related parties

The Gifts and Donations Policy was reviewed during the reporting period to align institutional processes with prevailing legal prescripts and best practice in the management of gifts and donations.

During the year under review, the PPSA received a sponsorship in kind in the amount of seven hundred and seventy-three thousand nine hundred and fifty rand (R773 950) from the European Union (EU) towards a conference hosted in November 2024. The conference was in collaboration with the Department of Public Service and Administration (DPSA) on 'the Role of Oversight Bodies and Compliance in State Capacity Building'. The EU made a direct payment towards the hiring of the conference venue and catering for the delegates on behalf of the PPSA. A number of employees also received various gifts, whose individual values were within the threshold allowed by the Policy as indicated in the following table:

NAME OF ORGANISATION/PERSON	NATURE OF GIFT/ SPONSORSHIP OR DONATION	VALUE OF THE GIFT	VALUE OF SPONSORSHIP	DATE RECEIVED
Independent Electoral Commission	Carol Boyes Mug	Not determined		April 2024
Charlotte Maxeke Institute	Maxeke Book	R 250.00		April 2024
Dr Groenewald	Journal and pen	R 200.00		April 2024
South African Human Rights Commission	Scarf	R 250.00		May 2024
Civic Chamber of Russian Federation	Tea Pot	R 300.00		May 2025
European Union	Defrayed the costs of a Conference on The Role of Oversight Bodies and Compliance in State Capacity Building		R773 950.00	November 2024
The Ombudsman of Hong Kong	Chocolate gift box X 2	R 700.00		December 2024
Standard Bank	Personalised Travel Bag Tags	R 350.00		February 2025
Standard Bank	Four Various books for different Executives	R 1 000.00		February 2025
Total Value of gifts and sponsorship received		R 3 050.00	R 773 950.00	

Exemptions and deviations received from the National Treasury

The Institution did not receive any exemptions and deviations from financial reporting requirements of the PFMA and Treasury Regulations from the National Treasury in the current and the previous financial year.

Events after the reporting date

As disclosed in Note 31 to the Annual Financial Statements, no favourable or unfavourable adjusting and non-adjusting events occurred in the period between 31 March 2025 and 31 July 2025, which was the date of approval of the Annual Financial Statements.

To the best of my knowledge, there are no other material facts or circumstances which may affect the financial state of the Institution that are not addressed elsewhere in this annual report.

I take this opportunity to extend my sincere gratitude to the Public Protector, Adv Kholeka Gcaleka, for her leadership and unwavering support during the year under review. Her insistence on quality and leadership in all aspects of the Institution greatly contributed to the outstanding performance of the PPSA. A special word of appreciation to all PPSA employees for their hard work and dedication to always do the right thing for the benefit of those we serve. Thank you to all our stakeholders for walking this journey with the PPSA, your contributions are appreciated.

The PPSA remains committed to building on its achievements while addressing the challenges that persist. The Institution will continue to strengthen its internal capacity, invest in technology and enhance employee well-being to ensure sustainable performance, recognising that the Public Protector's mandate to protect the public against maladministration, uphold ethical governance and strengthen democracy requires both resilience and innovation. The progress made during this reporting period serves as a foundation for continued growth and impact. The Institution is determined to move forward with integrity, accountability and an unwavering commitment to the people of South Africa.



Ms Thandi Sibanyoni

Chief Executive Officer

Public Protector South Africa

Date: 31 August 2025

Statement of Responsibility and Accuracy



5. Statement of Responsibility and Accuracy

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 the National Treasury.
- The Annual Financial Statements (Part F) have been prepared on an accrual basis of accounting 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 the Institution for the financial year ended 31 March 2025.

Yours sincerely,



Chief Executive Officer

Ms Thandi Sibanyoni

Date: 31 August 2025

6. Strategic Overview

6.1 Vision

Empowered people and accountable public administration.

6.2 Mission

To protect all persons against administrative injustices, improve service delivery and promote good governance in State affairs.

6.3 Principles and Values

Anchored in the pursuit of proper conduct in state affairs and the Batho Pele principles, we seek to uphold and promote the principles of:

- Accountability;
- Integrity;
- Responsiveness.

6.4 Brand Promise

Enhance access to and communication with the public using advanced technology to deliver services and empower people and communities to know and access their rights in a manner that maximises efficiency and quality in institutions and promote collaborative and accountable service delivery by State institutions as envisaged in Section 195 of the Constitution.

7. Legislative and Other Mandates

7.1 Constitutional Mandate

The Public Protector is an independent Institution established by section 181 of the Constitution of the Republic of South Africa, 1996 (the Constitution) with a mandate to support and strengthen constitutional democracy and operating in a manner that is subject only to the Constitution and the law. The Public Protector operates as a supreme administrative oversight body by investigating and rooting out improper conduct in all state affairs while providing services that are universally accessible to all.

Section 182 of the Constitution provides that:

- “(1) The Public Protector has the power, as regulated by national legislation
- a. To investigate any conduct in state affairs, or in the public administration in any sphere of government, that is alleged or suspected to be improper or to result in any impropriety or prejudice;
 - b. To report on that conduct; and
 - c. To take appropriate remedial action.
- (2) The Public Protector has the additional powers and functions prescribed by national legislation.
- (3) The Public Protector may not investigate court decisions.
- (4) The Public Protector must be accessible to all persons and communities.
- (5) Any report issued by the Public Protector must be open to the public unless exceptional circumstances, to be determined in terms of national legislation, require that a report be kept confidential.”

7.2 Legislative Mandates

The PPSA executes its mandate through the Public Protector Act 23 of 1994, by investigating and remedying maladministration, improper or prejudicial conduct in state affairs, including the abuse of power and state resources resolving administrative disputes or rectifying any administrative act or omission through mediation, conciliation, negotiation or referral of matters to appropriate bodies; as well as providing advice on appropriate remedies or employing any other expedient measures. The following are key statutory mandate areas and additional laws which supplement and inform the Public Protector’s investigative powers.

Table 1 Key Legislation and additional laws

Short Title	Purpose
Constitution of the Republic of SA, 1996	The Constitution is the supreme law of the land. No other law or government action can supersede the provisions of the Constitution. The Public Protector is subject only to the Constitution and the law.
Public Protector Act 23, 1994	Regulates the manner in which the powers conferred by Section 182 of the Constitution may be exercised in relation to any conduct in state affairs or in the public administration in any sphere of government.
Executive Ethics Code as mandated by the Executive Members’ Ethics Act 82, 1998	To enforce the Executive Ethics Code in governing the conduct of Members of the Executive, Deputy Ministers and Members of Provincial Executive Council.
Prevention and Combating of Corrupt	To investigate allegations of improper or dishonest acts or omissions or offences in terms the Prevention and Combating of Corrupt

Short Title	Purpose
Activities Act 12, 2004	Activities Act, as mandated by Section 6(4)(a)(iii) of the Public Protector Act.
Protected Disclosures Act 26, 2000	To receive and address protected disclosures from whistle-blowers as provided for in Section 8(1) of the Protected Disclosures.
Housing Protection Measures Act 95, 199	To review decisions of the National Home Builders Registration Council (NHBRC).
National Archives and Record Service Act 43, 1996	The Public Protector must be consulted on investigations into the unauthorised destruction of protected records.
National Nuclear Regulator Act 47, 1999	The protection (from civil or criminal liability, dismissal, disciplinary action, prejudice or harassment) of people who make disclosures of health and safety risks or failure to comply with a duty imposed by this Act to the Public Protector.
Promotion of Equality and Prevention of Unfair Discrimination Act 4, 2000	Support the duty of the state to promote equality to request any component falling within a definition of the state or any other person to supply information relating to the achievement of equality. To assist and support the state and the Executive in the preparation of an equality plan contemplated in Section 25(4)(b) of the Act.
Promotion of Access to Information Act 2, 2000	Access to information disputes under the Promotion of Access to Information Act.
Public Finance Management Act 1, 1999 and its regulations	The Public Protector must issue a certificate to an Accounting Officer of an organ of state that has received donations or sponsorship from donors or sponsors who wish to remain anonymous, stating that the identity of the donor or sponsor has been revealed to them, that they have noted it and have no objection.
Lotteries Act 57, 1997	The Public Protector receives bona fide confidential disclosures in respect of publishing any information in connection with any grant application or the grant itself.
Special Investigating Unit and Special Tribunals Act 74, 1996	The Head of SIU must provide the Public Protector with a copy of the proclamation referred to in Section 2(1) of the Act. The Head of SIU may refer any matter which, in his or her opinion, could best be dealt with by the Public Protector, to the Public Protector and the latter may, if he or she deems it appropriate, refer any matter which comes to his or her attention and which falls within the terms of reference of SIU.
National Environmental Management Act 107, 1998	The protection (from civil or criminal liability, dismissal, disciplinary action, prejudice or harassment) of persons who make good faith disclosures of evidence of an environmental risk.
Public Audit Amendment Act 05, 2018	The expanded mandate of the Auditor-General provides for the power to refer material irregularities to relevant public bodies, including the Public Protector.

7.3 Policy considerations

7.3.1 The National Development Plan (NDP), 2030 and anti-corruption strategies

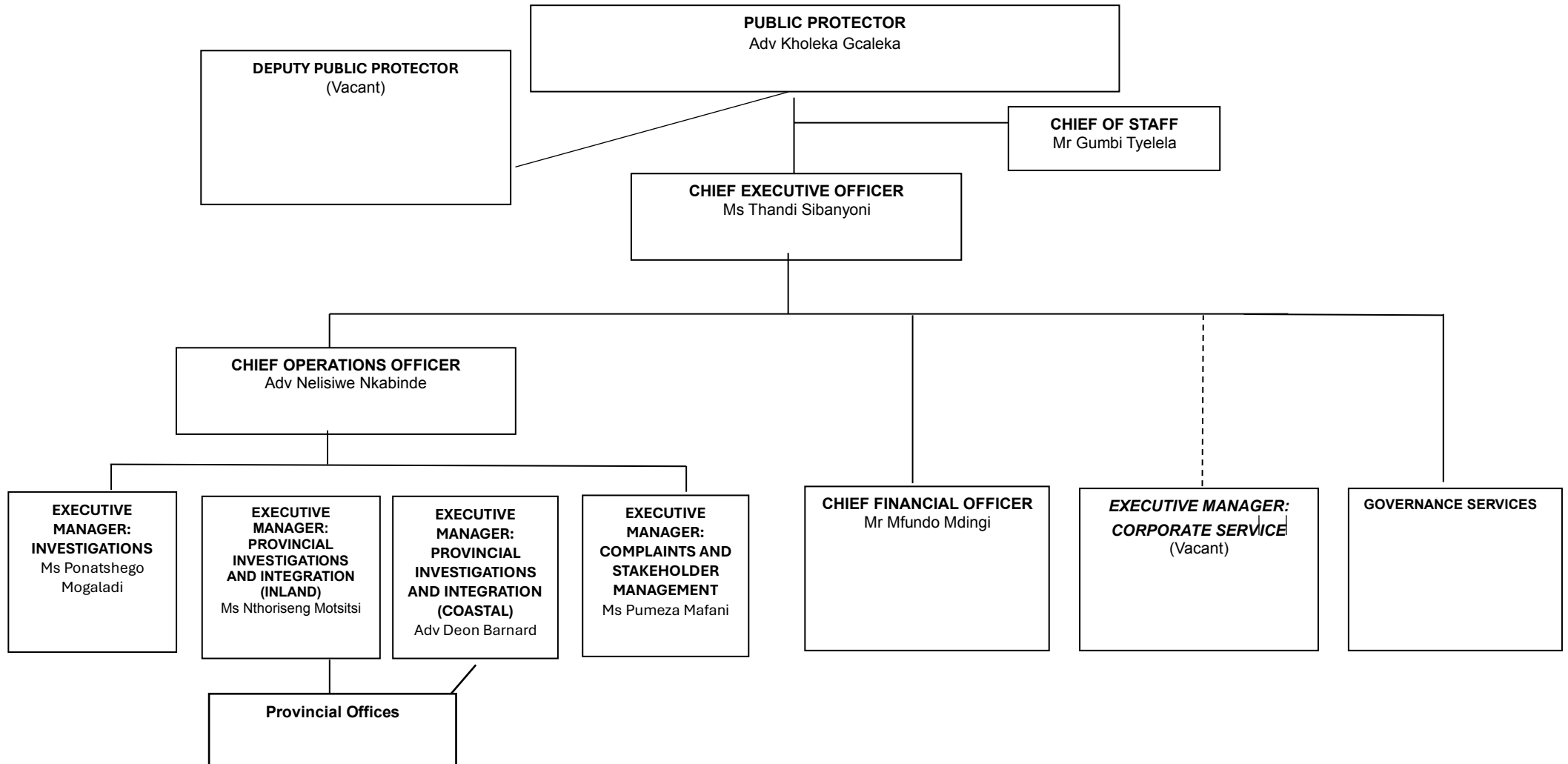
- a) South Africa adopted a multi-agency approach to fighting corruption, which includes among others, the South African Police Service (SAPS), the National Prosecuting Authority (NPA), the Auditor General South Africa, the South African Revenue Services (SARS), the Special Investigating Unit (SIU), the Public Protector South Africa (PPSA) and the Public Service Commission (PSC). All these agencies' core functions are aimed at strengthening employee integrity, financial management and the quality of administration within the public service;
- b) The National Development Plan Vision 2030 (NDP) envisions a South Africa which has zero-tolerance for corruption, in which empowered citizens have the confidence and knowledge to hold private and public officials to account, and in which leaders hold themselves to high ethical standards and act with integrity;
- c) Chapter 12 of the NDP deals with "Building Safer communities", while Chapter 14 is focused on "Promoting Accountability and Fighting Corruption". The former seeks to make crime-fighting institutions more effective and reduce high crime levels in the country. The latter seeks implementation of a national anti-corruption strategy with delegated responsibility to structures in government and society;
- d) Chapter 14 of the NDP calls for South Africa's "anti-corruption arsenal" to have the resources needed and that a functioning anti-corruption system requires "sufficient staff and resources with specific knowledge and skills; special legislative powers; high-level information sharing and co-ordination and operational independence". The Plan specifically states that: *"...competent, skilled institutions like the Public Protector and Special Investigating Unit need to be adequately funded and staffed and free from external interference."*
- e) The NDP prioritised, among other things, the creation of a resilient anti-corruption system. The strengthening of South Africa's institutional capacity to fight corruption is a key component of the National Anti-Corruption Strategy (NACS), and its effective functioning, without political interference, is imperative.



ORGANIZATIONAL STRUCTURE

8. Organisational Structure

Figure 1: PPSA Organogramme



PPSA Management 2024/25



Adv Nelisiwe Nkabinde
Chief Operations Officer



Mr Mfundo Mdingi
Chief Financial Officer



Mr Gumbi Tyelela
Chief of Staff



Mr Ndili Msoki
Acting Spokesperson



Ms Ponatshego Mogaladi
Executive Manager:
Investigations



Ms Nthoriseng Motsitsi
Executive Manager:
Provincial Investigations &
Integration – Inland



Adv Deon Barnard
Executive Manager:
Provincial Investigations &
Integration – Coastal



Ms Pumeza Mafani
Executive Manager:
Complaints and Stakeholder
Management



Ms Veronika Pillay
Acting Executive Manager:
Investigations

Chief Investigators



Ms Lesedi Sekele
Chief Investigator



Mr Sello Mothupi
Chief Investigator



Mr Baldwin Neshunzhi
Chief Investigator



Ms Maselaelo Manyathela
Chief Investigator



Adv Elsabe de Waal
Chief Investigator

Provincial Representatives



Ms Sibongile Lwana
Eastern Cape



Ms Vanessa Mundree
Free State



Mr Vusumuzi Dlamini
Gauteng



Ms Molly Ngcobo
Acting KwaZulu Natal



Adv Mashaba Matimolane
Limpopo



Mr Botromia Sithole
Mpumalanga



Mr Sechele Keebine
North West



Mr Mlungisi Khanya
Northern Cape



Mr Mulao Lamula
Western Cape

Senior Management



Adv Neels van der Merwe
Director: Legal Services &
Knowledge Management



Mr Khulong Seema
Director: Internal Audit



Mr Futana Tebele
Director: Risk and Compli-
ance Management



Ms Zandile Luthuli
Director: Human Resources



Mr Karabo Masilo
Director: Supply Chain
Management



Ms Zoleka Mntuntum
Director: Facilities Management



Mr Hombisa Caleni
Director: Information
Communication Technology



Mr Amos Skosana
Director: Security
Management



Ms Nomusa Malatji
Director: Finance



Ms Gabaikanngwe Tshangana
Acting Director: Strategic Support



PUBLIC PROTECTOR
SOUTH AFRICA

Part B

Performance Information



30 years of strengthening Constitutional democracy
- a transformative journey.

1. 2024/25 Year at glance



R359 307 000

Budget allocation

+R63 592 120

Retained surplus



Posts as per

organogram: **567**

Funded posts: **372**

Unfunded posts:

195 (34%)



R393 891 074

Expenditure



3 435

Cases carried over
from 2023/2024



7, 261

Cases received in
2024/25



10 696

Case load
2024/25



4, 373

Cases finalised
through advice/
assistance



3, 341

Cases finalised
through
investigations



2

Systemic
investigations
finalised



22

Radio slots



147

Stakeholder
Engagements



8

MoUs signed with
Strategic Partners



524

Public awareness
sessions



566, 000

Social media
followers



35

Good Governance
Activities

2. Overview of PPSA's performance

2.1 Service Delivery Environment

The 2024/25 financial year presented the PPSA with a complex service delivery landscape characterised by heightened public demand for accountability mechanisms, persistent infrastructure challenges and evolving public expectations. The Institution operated within an environment marked by deepening socio-economic disparities, deteriorating public trust in government institutions and technological transformation imperatives that demanded innovative approaches to service accessibility.

Geographic and technological access barriers remained persistent challenges, particularly affecting rural communities where digital infrastructure and affordability limitations restrict access to PPSA services.

The service delivery environment was profoundly influenced by broader socio-economic and governance challenges facing South Africa. Deteriorating municipal service delivery, evidenced by widespread infrastructure failures, maladministration and corruption allegations, significantly increased the demand for PPSA intervention. The public increasingly viewed the PPSA as the primary recourse for addressing State accountability failures, resulting in complaint volumes exceeding institutional capacity.

The emergence of collaborative governance initiatives, including partnerships with other Chapter 9 institutions and civil society organisations, created opportunities for enhanced service delivery reach and impact. International benchmarking through African Ombudsman and Mediators Association engagements facilitated knowledge exchange and best practice adoption.

Although the binding effect of the Public Protector's remedial action is now well-recognised within the framework of South African constitutional law, certain organs of State continue to exhibit resistance or cause undue delays in the implementation of these directives. This reduces public confidence in State institutions, such as the Public Protector, which is entrusted with identifying shortcomings in systems and taking remedial action that is intended to correct the identified inadequacies and prevent recurrence of similar malfeasance in the future.

In response, the PPSA has instituted several proactive strategies to address this ongoing challenge. These measures include engaging respondent institutions early in the investigation process to discuss anticipated remedial actions and to develop realistic implementation plans, thereby promoting understanding and buy-in from stakeholders. The need to leverage on technology to keep Complainants informed of progress has been identified as one of the strategies to resolve this challenge.

Furthermore, the PPSA leverages its constitutionally enshrined relationship with Parliament, as Parliament is specifically empowered to exercise oversight over the executive, to reinforce accountability and facilitate effective enforcement of its remedial action. To further bolster compliance, the PPSA has proposed amendments to the Public Protector Act that would introduce explicit penalties for parties that fail or refuse to implement remedial measures without lawful cause. These legal enhancements aim to strengthen the enforceability of the Public Protector's findings and ensure that State entities adhere fully to the Institution's recommendations, thereby supporting the PPSA's mission to uphold good governance, accountability and the effective protection of constitutional rights.

The lack of and inadequacy of internal dispute/ complaints mechanisms in most public and public institutions impacted on the work of the PPSA. The high number of rejected matters is attributed to complaints that either fell outside the mandate of the Institution or were prematurely reported to the PPSA. This is a clear demonstration that the PPSA is considered one of the most responsive institutions when individuals and communities face service delivery challenges. The PPSA will continue to partner with organs of State to assist them in establishing their own internal disputes mechanisms where none exists or advise on how to strengthen existing ones.

Corruption and maladministration in State institutions continue unabated, exacerbated by the lack of integration of systems under the control of different State institutions. The PPSA has noticed a tendency by employees to leave their employment on identification of their irregularities they committed, only to find employment in another State institution. This results in the transfer of unethical conduct from one organ of State to another, with a potential to spread such conduct. This conduct is prevalent in the local government sphere, compounded by the inadequate vetting processes.

2.2 Organisational environment

The 2024/25 financial year represents a watershed moment for the PPSA, marking the end of the five-year strategic period with unprecedented achievements and significant organisational transformation.

Leadership Stability and Institutional Consolidation

The reporting period commenced with the appointment of Advocate Kholeka Gcaleka as the 5th Public Protector of the Republic of South Africa on 03 November 2023, providing crucial leadership stability after the transitional period that began in June 2022. This leadership continuity enabled the Institution to consolidate the transformation initiatives that were implemented during Adv Gcaleka's acting period and to build upon the foundation of improved governance and operational excellence.

Digital Transformation and Technological Innovation

The PPSA's commitment to principles of the Fourth Industrial Revolution (4IR) yielded remarkable results during the reporting period. The Institution's digital transformation strategy achieved significant milestones, most notably the development of seven ICT ERP system modules, exceeding the planned target.

The CMS, which had been fully implemented in the previous year, continued to demonstrate its value by receiving two Centre for Public Service Innovation (CPSI) awards. The launch of the "call-back" scalable facility on 04 April 2024, coinciding with the opening of a new satellite office in KwaMhlanga, Mpumalanga, represented a significant advancement in accessibility. This innovation, coupled with the implementation of the self-service portal, enhanced the Institution's capacity to serve communities in remote areas while reducing barriers to access.

Infrastructure dependencies posed substantial challenges throughout the reporting period. The State Information Technology Agency (SITA) hosting services' instability resulted in intermittent access to the Case Management System, affecting case tracking and complainant communication.

Operational Excellence and Performance Achievements

The 2024/25 financial year was characterised by exceptional operational performance across all programme areas. The Investigation programme achieved unprecedented results, finalising 3 341 cases through investigations against a target of 2 000 cases, representing a 67% over-achievement. Similarly, the advice and assistance target exceeded expectations by finalising 4 373 cases against a target of 1 700 cases. The targets were exceeded due to monthly age analysis of cases and close monitoring to ensure compliance with the Public Protector Act, especially in cases of no-jurisdiction matters, referrals and rejections.

The Institution introduced screening as part of its intake process to ensure that only matters that fall within the mandate of the Public Protector are accepted for investigation. This was an improvement from a previous practice where matters would be accepted and a determination of jurisdiction confirmed at a later stage. The challenge with this process was it resulted in backlogs and delays in the allocation of matters to investigators and finalising complaints that fell squarely within the PPSA's jurisdiction.

The screening process has prevented incomplete complaints from clogging the investigation pipeline thereby enabling investigators to focus on legitimate cases and improving turnaround times. It has also provided valuable insights into systemic service delivery challenges to inform policy recommendations and proactive interventions by the PPSA by channelling resources towards impactful investigations.

Resource Constraints and Capacity Management

Despite significant capacity constraints, the PPSA achieved record performance. The Institution remains with 195 unfunded out of 567 total posts, representing 34% of the establishment. This constraint required strategic prioritisation of critical functions, upskilling and re-skilling of staff and innovative approaches to service delivery.

The post of Executive Manager: Corporate Services remained unfilled during the reporting period due to the budget cut, which required prioritisation of investigation posts to alleviate the high caseload per investigator. This resulted in the CEO assuming responsibility to supervise the corporate services branch (functions), which had a potential to compromise her oversight responsibilities due to her involvement in operations. The Executive Manager post has since

been funded and the recruitment process is in progress. The filling of the post will enable the CEO to effectively focus on the strategic leadership and management of the PPSA.

The PPSA concluded an organisational work-study investigation in 2023/24, which recommendations could not be fully implemented due to the budget cut. The key recommendation that requires funding is a delineation of investigation and administrative functions that form part of the investigation value chain. This is critical to ensure that investigators focus on actual investigation functions while the administrative staff perform the administration related functions. The implication of this is that investigators will have more time for actual investigation work, which should fast-track the finalisation of investigations and reduce the backlog.

Security concerns escalated during the reporting period, with increased incidents of violent complainants and threats to staff safety. Insufficient budget allocation prevented deployment of adequate security measures recommended by risk assessments, particularly at provincial offices serving high-risk communities.

Financial Management and Audit Excellence

The control environment at PPSA improved significantly within the reporting period, which resulted in an unqualified audit opinion with no material findings. This included strengthened governance structures and financial management processes.

Service Delivery Innovation and Impact

The Institution's commitment to improving service delivery was demonstrated through innovative approaches to complaint resolution and stakeholder engagement. The development of alternative dispute resolution mechanisms, coupled with enhanced engagement processes with respondent institutions, contributed to improved remedial action implementation rates, which increased from 29% in 2023/24 to 52% by 31 March 2025.

The reduction in litigation related to investigation reports, from 39 reports being subjected to judicial review between 2019/20 and 2021/22 to only one report in 2023/24, demonstrates the effectiveness of enhanced quality assurance processes and improved stakeholder engagement during investigations.

Employee Wellness and Development

The Institution prioritised employee wellness and personal development programme initiatives through an external service provider. Increased staff participation in wellness programmes and training initiatives contributed to an improved working environment and enhanced organisational culture.

The implementation of comprehensive training programmes, with 247 employees receiving training on various work-study interventions, strengthened the Institution's capacity to deliver on its mandate while building individual and collective competencies.

Risk Management and Business Continuity

The PPSA's proactive approach to risk management yielded positive results, with strategic risks achieving medium to lower maturity levels. The maintenance and monitoring of the Business Continuity Plan ensured continued service delivery despite external challenges, including infrastructure constraints such as load-shedding and water supply interruptions that affected some operational locations.

Despite these challenges, the PPSA has remained unwavering in its commitment to ensure effective service delivery. The Institution proactively implemented a range of corrective measures to mitigate both internal and external factors affecting performance. Key interventions included ongoing efforts to optimise available resources, as well as targeted strategies to enhance staff capacity. This was achieved through comprehensive training initiatives and robust stakeholder engagement, ensuring the PPSA is equipped to respond efficiently to service demands and uphold its constitutional mandate.

2.3 Key Policy Developments

No policy development or changes occurred during the review period.



A U D I T O R - G E N E R A L
S O U T H A F R I C A

Auditor General Report: Predetermined Objectives

3. Auditor-General's Report: Predetermined Objectives

The AGSA audit of predetermined objectives for selected Programme 2: Investigations as presented in the Annual Performance Report, was performed to determine whether the performance information was useful and reliable.

Refer to the Report of the Auditors Report, published as Part F: Financial Information.

The PPSA is delighted to report that the AGSA concluded that the Institution's performance planning and management processes, strategic plan and annual performance plan (APP) complied with the key requirements from legislation and the relevant framework for strategic and annual performance plans. In this regard, the AGSA did not make any material findings. The Institution also submitted its APP for the 2025/26 financial year and annual performance report for the 2024/25 financial years for auditing on 05 February 2025 and 31 May 2025, respectively.

Overall, the AGSA commended the PPSA for maintaining an unqualified audit opinion on the annual financial statements and performance information over the last three (3) years. A further commendation was made regarding the improvement of consequence management, which affected the previous year's audit outcome.

A summary of the audit outcome per audited outcome area determined by the AGSA is outlined in the following table:

OVERALL AUDIT OUTCOMES

6. The overall audit outcome of the Constitutional Institution is unqualified without findings (a clean audit). This is an improvement from the previous year's audit outcome.

Audit results per outcome area

Outcome area	Movement	2024-25	2023-24	2022-23
Financial statements	▶			
Annual performance report				
• Programme 2: Investigations	▶			
Compliance with legislation				
• Procurement and contract management	▶			
• Expenditure management	▶			
• Assets management	▶			
• Strategic Planning	▶			
• Consequence management	▲			
• Annual report and annual financial statements	▶			

Unqualified / No material findings	Qualified	Adverse/Pervasive material findings	Disclaimed/Pervasive material limitation	Material findings	Not audited
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▲ Improvement	▼ Regression	▶ Unchanged
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The AGSA selected four (4) indicators from Programme 2: Investigations, for auditing of the year under review. The rationale for the AGSA was that these indicators met both qualitative and quantitative considerations for scoping in as they were core to the mandate of the Institution and accounted for more than 30% of the budget allocation. The reported performance information against these indicators was evaluated against the criteria developed from the performance management and reporting framework. Various procedures were conducted to test, *inter alia*, whether:

- The indicators used for planning and reporting on performance can be linked to the mandate of the Institution;
- All indicators relevant for measuring performance against the Institution's primary mandate, prioritised functions and planned objectives are included;
- Indicators are clearly defined so they are easily understood to ensure that they can be applied consistently and are verifiable;
- The target can be directly linked to the achievement of indicators and are specific, time bound and measurable;

- The indicators and targets reported in the performance reports are the same as those committed to in the initial or revised plan;
- The reported performance information is reported in the prescribed format, is comparable and understandable; and
- There is evidence to support the achievement and the reasons for any over achievement provided or the measures/steps taken to improve performance.

Having applied all the above audit tests, the AGSA neither identified findings on the completeness, overall presentation of the performance information nor identified any material misstatement in the reported performance information. The AGSA report concluded that no significant internal control deficiencies were identified.

4. Progress towards Achievement of PPSA's Impacts and Outcomes

The PPSA achieved an average of 82% of its outcomes over the 2019 - 2024 Medium Term Strategic Framework (MTEF). The Impacts and Outcomes as per the Strategic Plan and the progress made towards the achievement of the five-year targets in relation to the outcome indicators are discussed below:

4.1 Administration Programme

The Institution had two (2) outcomes under the administration programme, namely, the clean audit achieved and maintained and the implementation of ICT systems to optimally support business objectives. The indicator to maintain a clean audit outcome was partially achieved as the Institution received clean audit outcomes for the first two (2) years of the strategic period, unqualified audit opinions with significant findings for the next two years and ended the MTEF period with a clean audit outcome. The regression of the audit outcome over the two years, 2022/23 and 2023/24, was a result of non-compliance with SCM policies that occurred in 2019/ 20 but was only identified in 2022/23. The effect of this non-compliance continued in the 2023/24 financial year due to consequence management processes that were not finalised on time. The Institution has since finalised all processes, hence the clean audit outcome in the 2024/25 financial year.

The PPSA exceeded its indicator of having a Functional Case Management Application. The Case Management System (CMS) was successfully developed and implemented to support business processes. The system is instrumental in ensuring that the Institution can record and account for all reported complaints while providing management information critical for planning and decision making. The system was further enhanced through the development and deployment of the self-service portal to enable members of the public to lodge complaints with the Institution at their convenience. Of importance is to note that the development of the CMS and its enhancements were developed in-house at no additional cost to the Institution.

Over and above the CMS, the Institution was successfully able to develop three modules of the Enterprise Resource Planning (ERP) System. This project focuses on the overall digital transformation of the institution to integrate administrative systems and save costs.

4.2 Investigation Programme

The programme planned to achieve one outcome, namely, resolution of complaints and initially identified five (05) indicators, which were subsequently reduced to three (03). The indicators regarding the '2 years and older cases finalised' as well as the 'bilateral meetings held with organs of state' were removed from the APP as they were found to be operational.

Furthermore, the indicators regarding the number of investigation reports finalised were also revised during the tabling of the 2023/24 APP to include all investigations finalised by the Institution. The initial indicator focused on reports signed by the Public Protector and excluded other reports finalised at different levels of the Institution. The specific focus on reports signed by the Public Protector did not provide a full picture of the extent of the work of the PPSA, which was not in accordance with the Public Protector Act, which requires all reports to be made public.

More than 15 864 cases were finalised through investigations, which brought relief to individuals and communities who suffered injustice in the hands of organs of State. The increase from 2% to 52% in the implementation of remedial action by organs of State bears testimony to the contribution the PPSA made in improving service delivery and good governance in public administration.

The second indicator of finalising 80% of the cases within the turnaround time was exceeded in the 2019/20 financial year and the Institution recorded a 95% achievement. The target was

reduced in the 2020/21 financial year due the effects of the COVID pandemic, among other factors, however significant improvement was once more recorded in the remainder of the MTEF against the restored target of 80%. The finalisation of cases within the set turnaround times is critical to ensure that the challenges faced by individuals and communities are resolved without delay to prevent further injustice. On the other hand, the sooner the deficiencies in the internal control systems are identified and brought to the attention of organs of State the sooner corrective action is taken to improve public administration.

The third indicator under the investigations programme was to conduct six (6) systemic investigations/ interventions, which was achieved. All 6 planned high impact investigations, which sought to determine the root causes that gave rise to either continuous complaints regarding the same issue or challenges experienced by a community rather than an individual, were finalised. The systemic investigations included, inter alia, the investigation into the provision of health care services by various provincial Departments of Health, the provision services and support to victims and survivors of gender-based violence by various State institutions, the provision of basis services such as education, health and housing by various departments and municipalities in the Eastern Cape.

A key project to note is the intervention by the PPSA in higher education, which resulted in a directive by the former Minister of Higher Education to institutions of higher learning not to withhold the students' academic reports on completion of their studies. This assisted several students to receive their academic records on time, which they then used to either access the job market or further their studies.

It should be noted that the Institution has established robust quality assurance processes to enhance the quality of investigation reports to minimize litigation. This resulted in a significant decrease in the number of investigation reports taken on judicial review from 39 in July 2022 to only one during the year under review.

4.3 Stakeholder Management Programme

In collaboration with its key stakeholders, PPSA paved the way for access to its services by communities who may not have the means to access the offices. The increased number of invitations received from various stakeholders for information sharing and collaborative efforts

to educate communities about the PPSA services bears testimony to this. This signals the growing recognition and trust in the PPSA's role in support of constitutional democracy.

The inclusion of major advocacy initiatives, including the collaborations with civil society organisations and a landmark national conference held under the theme: "The Role of Oversight and Compliance Bodies in Achieving Good Governance", strengthened the partnerships with key stakeholders for collaboration to the benefit of the people. The event served as a multi-stakeholder platform to examine the effectiveness of oversight and compliance institutions in upholding transparency, accountability and efficient service delivery across South Africa's public and private sectors. The conference brought together nearly 200 participants, including public servants, politicians, legal experts, academics, civil society representatives and international partners. Deliberations spanned a wide range of issues, including strengthening democratic institutions, combating corruption, leveraging technology for governance, professionalising the public service, and reinforcing the independence and effectiveness of oversight bodies such as Parliament, the judiciary, Ombuds institutions, and Chapter 9 and 10 institutions.

Key objectives of the conference included enhancing institutional capacity for oversight, promoting ethical leadership, supporting civil society engagement, and fostering partnerships that improve compliance and governance outcomes, created a platform for engagement with those charged with governance. The Conference further extended the reach and impact of the PPSA work. This momentum reflects the strength of stakeholder partnerships and the relevance of the institution's mandate across diverse communities.

In addition, the unit facilitated the signing of Memoranda of Understanding (MoU) with strategic stakeholders. The MoUs seek to strengthen partnerships, collaborations and outline frameworks for cooperation. Five (5) strategic MoUs were signed in the period under review namely, SIU, Financial and Accounting Services Sector Education and Training Authority (FASSET), Association of Certified Fraud Examiners (ACFE), Ombudsman of the City of Johannesburg and the Republic of Angola.

The purpose of the MoU is to facilitate prompt resolution of complaints and referral of matters between institutions as well as joint planning programmes, which contributed to a wider reach for communities. The collaboration with institutions such as the SIU enabled the PPSA to access training opportunities on relevant technical topics to enhance the investigation capability of PPSA employees.

Key Success Stories



4.4 2024/2025 Key success stories

The value of constitutional institutions supporting democracy is measured by the impact that their work has on the ordinary people of South Africa. Below is a brief summary of some of the interventions by the PPSA during the report period:

KwaDukuza Municipality: *Improving Service Delivery*

A Complainant reported the failure by the municipality to repair the damaged infrastructure on Farewell Road. Following the PPSA's intervention, the road was repaired, improving safety and access for the community.

Council for Conciliation, Mediation and Arbitration (CCMA): *Financial redress following the enforcement of an arbitration award*

A Complainant reported the case of undue delay to enforce the award that was that was issued by the CCMA. Following the Public Protector's intervention, the Sheriff executed the enforcement order on 15 October 2024, attaching assets valued at R31 500 (including a VW Polo Vivo, household appliances and electronics). The proceeds from the sale of these items were paid to the Complainant, ensuring financial redress.

Department of Home Affairs: *Restoring Identity Rights*

A Complainant reported a case of undue delay in the issuance of his smart identity card since March 2020. Additionally, the complainant encountered difficulties when the Department informed him that he was not linked to either of his parents, despite possessing an abridged birth certificate. Following initial delays at the local office, the PPSA escalated the matter to the Department of Home Affairs in Pretoria. Consequently, the complainant's birth certificate was amended, and a smart identity card was issued. Through the intervention of the PPSA, the complainant's access to rights, services, and opportunities was reinstated.

Department of Employment & Labour: *Ensuring Access to UIF Maternity Benefits*

A complaint was received from an individual who had been unable to access her maternity benefits due to administrative delays at the Department of Labour. Despite waiting for almost nine (9) months, the Complainant had not received her benefits. On enquiry with the Department, the PPSA determined that the Complainant's surname differed on records and requested a new banking form, which was then submitted and the Complainant was paid. The PPSA's prompt resolution of the complaint, within three (3) months, enabled the complainant to access her much-needed funds to support herself and her child during maternity leave.

Western Cape Department of Human Settlement and George Municipality *Success Story:*
A Home and a New Beginning

The PPSA intervened in a long-standing matter where the Complainant had been awaiting the construction of her house by the Department of Human Settlements and the Municipality. The PPSA facilitated commitments from the Department and the Municipality to build a house for the Complainant. The Complainant finally received her new house, restoring her dignity and giving her a safe, permanent home. The intervention by the PPSA ensured accountability by the Department and Municipality, as well as realised the Complainant's right to proper shelter, restoring her dignity and giving her a safe, permanent home. During the same period, the Complainant celebrated the launch of her book, symbolising a fresh start and empowerment beyond her housing struggle.

Postbank *Securing Grant Payments for the vulnerable*

The PPSA intervened in a matter affecting a vulnerable citizen who complained about delays in grant payments owed by the Postbank. Subsequent to the PPSA's intervention, the Postbank investigated and processed the Complainant's outstanding grant payments from September 2023 to November 2023. This brought much-needed financial relief to the Complainant, who had no means of support. The Complainant's right to social security was realised as a result of the PPSA's intervention.

South African Social Security Agency (SASSA) *Ensuring Access to Old Age Grants*

The PPSA intervened to assist a complainant and his wife, who were experiencing difficulties in accessing their old age grants due to application errors. On 25 July 2024, the PPSA contacted SASSA to facilitate resolution. On 1 August 2024, SASSA requested the Complainants' contact details to visit their residence and assist with completing the application form with the necessary documents. Correspondence from SASSA on 8 August 2024 confirmed that the grant payments would be processed in September 2024. The investigation revealed that the initial applications were submitted to the wrong province instead of their current residence. The Complainants confirmed receipt of the grant on 2 September 2024. The intervention reinforced accountability by SASSA and enhanced confidence in the PPSA as the office of last resort.

Safety and Security Sector Education and Training (SASSETA) *Enabling Skills Development through SASSETA Learnership*

The PPSA intervened to ensure that a Complainant accesses practical and theoretical training under a formal learnership programme. The complainant was successfully placed by SASSETA into a learnership agreement for practical training in terms of section 17(1)(a) of the Skills Development Act. The Complainant signed the learnership agreement and commenced the theoretical component of the programme, complementing the practical training and enhancing career readiness. The Complainant was afforded an opportunity for empowerment through her participation in the learnership, which will open pathways for career advancement and long-term economic independence.

Media Information and Communication Technologies Sector Education and Training Authority (MICT SETA) *Certification Secured*

The PPSA intervened to ensure that a Complainant received recognition for completing a skills programme under the MICT SETA. On receipt of the complaint, the PPSA engaged with MICT SETA, which resulted in the Complainant's certificate being issued, formally acknowledging the successful completion of the programme. The intervention by PPSA ensured that MICT SETA fulfilled its mandate to issue certificates promptly. The certificate strengthens the employability and professional opportunities for the Complainant and restores confidence in state-supported programmes.

Ugu District Municipality *Fair water billing secured*

The PPSA intervened on behalf of a Complainant regarding an unfair water account balance with the Municipality. Following PPSA's engagement, the Municipality authorised a credit adjustment of R10 795,56, significantly reducing the Complainant's outstanding balance. The remaining balance on the Complainant's account was reduced to R830,97, reflecting a fair and accurate billing. Additionally, an *ad hoc* invoice was issued for the water leak correction, ensuring transparency in charges. Accountability and Transparency were ensured as the Municipality corrected the account and issued proper documentation.

Department of Basic Education (DBE) *National Senior Certificate processed and issued*

The PPSA intervened to assist a complainant who had been unable to obtain his National Senior Certificate (NSC) due to delays in processing combined matric results. The PPSA engaged with the Department to expedite the matter. On 09 October 2024, DBE successfully processed the complainant's NSC with combined results. The Complainant subsequently collected the certificate, gaining formal recognition of his academic achievement. The certificate provides the complainant with improved prospects for career advancement and personal development.

Department of Military Veterans (DMV) *Tuition fees paid, Student's future secured*

The PPSA intervened on behalf of a Complainant whose son's studies were under threat due to the non-payment of tuition fees by the DMV. On 25 September 2024, PPSA directed an enquiry to the DMV regarding the outstanding tuition fees. On 30 September 2024, the Complainant confirmed that the College had received the payment. As a result, the complainant's son was able to register for his examinations and was no longer at risk of being excluded from college. With fees paid the student's academic progress and career opportunities were safeguarded.

National Student Financial Aid Scheme (NSFAS) *Access to Higher Education Secured through NSFAS Funding*

A complaint was received from a Complainant who was struggling to secure confirmation of their NSFAS funding. The persistence of the PPSA in sending reminders to NSFAS between 15 March 2024 and 5 September 2024 bore fruit, as NSFAS responded on 15 October 2024, confirming that the Complainant's funding application had been approved and that payments would be processed. Through PPSA's intervention, the Complainant was finally able to access their NSFAS funding and continue to focus on completing their academic programme.

Department of Home Affairs *Access to smart identity cards for Naturalised Citizens*

The PPSA investigated allegations against the Department of Home Affairs for failing to implement the Live Capture System (LCS), enabling naturalised South African citizens to apply for smart identity cards since 2013. The investigation revealed that the Department delayed system upgrades necessary for naturalised citizens to access the smart identity cards, despite issuing green identity books to them. Following the investigation, it was confirmed that the Department had implemented the required system changes and had started a pilot project issuing smart identity cards that offer increased security against identity theft and fraud through biometric data and laser engraving to naturalised citizens. This intervention highlights the Institution's vital role in addressing undue delays within government systems and restoring public confidence in service delivery and administrative fairness.

Department of Home Affairs *Timely Implementation of Recommendations, Stabilizing Home Affairs Contact Centre*

The Public Protector investigated allegations of undue delay by the Department of Home Affairs' Human Resource Management and Development Unit in implementing recommendations from an earlier investigation into misconduct at the Home Affairs Contact Centre (HACC). After engaging with the Department and its Director-General, the Public

Protector obtained confirmation that the Department had begun implementing the recommendations, including psychosocial support for employees, supervisory training, performance audits, and addressing issues like abuse of power and operational inefficiencies. The Complainant acknowledged and appreciated the Public Protector's role in giving voice to affected employees. The intervention led to a strengthened and stabilised HACC, ensuring better management practices and enhanced employee well-being.

4.5 Stakeholder Engagements

Continental and global engagements

The PPSA undertook several international engagements to benefit the institution and its employees, whilst sharing good practices from a South African perspective.

Bilateral relations were mostly focused on benchmarking and information exchange between Public Protector-like institutions. Remedial action and its binding nature was of most interest, with discussions of its benefits and drawbacks in ensuring the implementation of investigation outcomes. The PPSA engaged international peers on their outreach initiatives, digitisation strategies, strategic human resources development and complaints management processes. These were the key discussion areas in the benchmarking visits to the Parliamentary and Health Services Ombudsman of the United Kingdom and to the National Ombudsman of the Netherlands, in May 2024, respectively. Lessons learned informed the improvement of processes and long-term planning of the PPSA in these areas. The institutions visited also benefitted from the South African experience, particularly in terms of effective and diverse outreach activities and the PPSA's role in corruption prevention efforts.

In the spirit of information exchange and the sharing of lessons learned, the PPSA hosted delegations from the Ombudsman of Mozambique and the Human Rights Commission of Zimbabwe, participated in the international best practice paper of the IOI on Outreach and hosted an international scholar as part of her international research study on the digitisation of public services, among other visitors.

The Public Protector plays an active leadership role in the International Ombudsman Institute (IOI) as the President of the Africa Region and therefore serves on the IOI Board, whilst also participating in its Working Group on the United Nations. Furthermore, this global role the Public Protector as the permanent Chairperson of the African Ombudsman Research Centre

(AORC), serves on the Executive Committee (EXCO) of the African Ombudsman and Mediators' Association (AOMA), which is a critical platform to safeguard, promote and shape the role of Public Protector-like institutions to strengthen accountable states, good governance, democratic values, the rule of law and anti-corruption efforts to the benefit of in the Continent. These efforts contribute to Aspiration 3 of Agenda 2063 of the African Union and to the attainment of the global Sustainable Development Goals (SDGs), particularly, SDG 16, which urges the global community to promote peaceful and inclusive societies for sustainable development. Key multilateral events, training and governance meetings included the World Conference of the IOI, which coincided with the IOI Board, Regional and Working Group meetings, AORC Webinars, AORC Board and AOMA EXCO meetings. Several funding proposals were prepared by the PPSA for international projects by AORC, including to the IOI, for support of the International Ombuds Expo in Botswana and training of Ombudsman on digital forensic investigations, and to the African Renaissance Fund (ARF) for three-year tailormade in-person training of AOMA members.

A major milestone in the multilateral arena was achieved through the adoption of Resolution 79/177 by the United Nations General Assembly (UNGA) on *'The role of Ombudsman and mediator institutions in the promotion and protection of human rights, good governance and the rule of law'* on 17 December 2024. This encouraging development inspired the PPSA to draft a similar resolution on the protection and promotion of Ombudsman institutions, which will be sponsored by South Africa to the African Union in the next financial year.

The PPSA's involvement in the global anti-corruption arsenal intensified in the year under review, partially as the country readies itself to host the G20 Summit in November 2025.

The PPSA also had successes with strategic international partners, such as the GIZ, the Commonwealth and the UK High Commission by collaborating in training initiatives to capacitate investigators with specialised skills such as forensic investigations, whistleblower protection, sexual corruption, gendered corruption and public procurement law. The most notable partnership flowed from a relationship with the European Union, which culminated in co-hosting the national conference on the role of oversight and compliance bodies in state capacity building in November 2024. The high-level participants pledged, through a joint Declaration, to utilise their leadership roles to:

- Strengthen Oversight Mechanisms
- Ensure Ethical Leadership and Good Governance
- Strengthen Democratic Institutions

- Commit to Transparency and Accountability
- Support Capacity Building
- Address Corruption and Maladministration

During the period under review, the PPSA facilitated and participated in dozens of continental and global engagements, which culminated in the following main thirty-four (34) international events:

Table 2: International and Regional engagements

Date	Event and Name of organisation/institution	Place
8-10 May 2024	Benchmarking visit to the Parliamentary and Health Services Ombudsman of the United Kingdom	London, UK
12-17 May 2024	IOI Africa Regional meeting, UN Working Group, Board meeting and World Conference	The Hague, Netherlands
15 May 2024	Benchmarking visit: National Ombudsman of the Netherlands	The Hague, Netherlands
28 May 2024	Hosting visit from the Chair of the Civic Chamber Commission on Sovereignty, Patriotic Projects and Support of Veterans	PPSA Head office, Pretoria
30 May 2024	Participation in AOMA Office bearer training by AORC and AOMA Special EXCO meeting	Virtual
13 – 22 June 2024	Participation in Learning Journey to Eastern Europe in International Anti-Corruption Conference coordinated by the GIZ	Serbia and Lithuania
24 – 25 July 2024	Participation in procurement reform workshop, coordinated by the GIZ	Kempton Park
28 July – 2 August 2024	Participation in AOMA EXCO, AORC training and International Ombudsman EXCO	Gaborone, Botswana
5 August 2024	Participation in discussion on Mainstreaming Gender in Anticorruption Programming, coordinated by the GIZ	Virtual
27 August 2024	Learning session on corruption reporting, whistleblowing and witness protection, coordinated by the GIZ	Alpine Attitude Hotel, Pretoria
27 August 2024	Participation in AORC Webinar on: "Promoting Gender Equity: The Role of the Ombudsman"	Virtual
10 – 11 September 2024	Hosting delegations of the Zimbabwe Commission for Human Rights and the Ombudsman of Mozambique	Pretoria

Date	Event and Name of organisation/institution	Place
30 September – 4 October 2024	Participation in the Anti-Corruption & Social and Behaviour Change Communication Incubator offered by the EU	Muldersdrift
4 October 2024	Participation in Special AOMA EXCO meeting	Virtual
8 October 2024	Participation in the AORC webinar on “Promoting the Role of the Ombudsman: Increasing Awareness and Recognition of the Institution's Importance”	Virtual
15 – 16 October 2024	Participation in the IOI training on “AI and decision-making processes, compliance with the rights of individuals”	Tallin, Estonia
17 October 2024	Keynote address at International Ombudsman Day and Stakeholder Meeting	Kampala, Uganda
21 – 25 October 2024	Participation in Training Programme for Senior Leadership and Management by Dr Roger Koranteng of the Commonwealth	Pretoria
1 November 2024	Participation in AOMA Special EXCO meeting	Virtual
17 – 19 November 2024	Conference on the role of oversight and compliance bodies in state capacity building, co-hosted with the DPSA and EU	Kempton Park
26 - 28 November 2024	Participation in Training on Data and Anti-Corruption Incubator offered by the EU	Pretoria
2 - 4 December 2024	Participation in International Ombudsman Summit and 35 th Anniversary of Hong Kong Ombudsman	Hong Kong
5-6 December 2024	Participation in the High-level Conference on Effectiveness of Ombudsman Institutions in Tackling Contemporary Challenges	Ljubljana, Slovenia
23 January 2025	Bilateral meeting between PP and the Ombudsman of Morocco	Virtual
24 January 2025	Chairing and participation in AOMA Special EXCO meeting	Virtual
31 January 2025	Participation in feasibility study on coordination system and Chatbot amongst organisations in the whistleblowing eco-system, by the GIZ	Virtual
18 February 2025	Participation in AORC webinar on "The Role of Ombudsman in Building Trust and Resolving Conflict"	Virtual
24 February 2025	Participation in the AOMA Southern Africa Regional Meeting	Virtual

Date	Event and Name of organisation/institution	Place
3 March 2025	Bilateral meeting between PP and the Assistant Secretary-General of the Commonwealth	Erinvale Estate, Somerset West
3 – 5 March 2025	Participation in the G20 Anti-Corruption Working Group Technical Meeting	Sommerset West
18 – 21 March 2025	Participation in a high-level dialogue on 'Democratic Governance: Shaping Future International Cooperation and Partnerships' by Wilton Park	Nairobi, Kenya
25 March 2025	Participation in the AORC webinar on: Championing Children's Rights in 2025	Virtual
26 to 28 March 2025	Participation in training on Alternative Dispute Resolution (ADR) by the Public Protector of Zambia	Lusaka, Zambia
28 March 2025	Chairing of Special AORC Board meeting	Virtual

5. Summary of investigations carried out in 2024/2025

The following outlines summary of the investigation reports signed by the Public Protector, which form part of the 3 341 cases finalised by the Institution during the reporting period. These reports are categorised into formal, closing, intervention and advisory reports as explained below:

- A formal report is issued where the allegations are substantiated, has adverse findings and binding remedial action is taken by the Public Protector;
- A closing report is issued where the allegations are not substantiated and no adverse findings or remedial action is taken by the Public Protector;
- An intervention report is issued where the allegations are substantiated and the issues are resolved during the investigation but before it is finalised and no remedial action is taken by the Public Protector;
- A mediation report is issued where the Public Protector utilised mediation to resolve the complaint and the allegations are substantiated. The parties enter into a settlement agreement to concretise the resolved issues; and
- An advisory report is issued to communicate the recommendations/advise on control deficiencies are identified during the investigation but no adverse findings or binding remedial action is taken by the Public Protector.

Table 3: Summary of reports issued during 2024/2025

No	Report Number	Title	Type of Report	Date Signed
1	01 of 2024/25	Report on a systemic investigation into administrative deficiencies relating to gender-based violence within the South African Justice system.	Formal	04/06/2024
2	02 of 2024/25	Advisory report on an investigation into allegations of contravention of Transnet SOC Ltd's policies in relation to a payment of three hundred and fifty thousand rand, made to the Popo Molefe foundation charitable trust by Mncedisi Ndlovu & Sedumedi Attorneys when Dr Popo Simon Molefe was a sitting Chairperson of the Board of Directors of Transnet.	Advisory	30/06/2024
3	03 of 2024/25	Report on an investigation into allegations of irregular appointment of Opulentia financial services JV Fezi Auditors and Consultants as a service provider for the provision of short-term insurance by the functionaries of Emfuleni Local Municipality.	Formal	30/06/2024
4.	04 of 2024/25	Report on an Investigation into allegations of irregular appointment of Mr MH Dastile to the position of Manager: employee wellness by the functionaries of Matjhabeng Local Municipality.	Formal	30/06/2024
5.	05 of 2024/25	Report on an Investigation into allegations of irregular appointment of C-squared consumer connectedness (Pty) Ltd and resultant excessive expenditure incurred for the events leading up to and the funerals of Mr Makgoe and Mr Mdi, by functionaries of the Free State office of the Premier.	Formal	30/06/2024

No	Report Number	Title	Type of Report	Date Signed
6.	06 of 2024/25	Closing report on an investigation into allegations of violation of the Executive Ethics Code promulgated in terms of section 2(1) of the Executive Members' Ethics Act, 1998, by the former Premier of the Northwest Province, in placing the former Member of the Executive Council of Social Development on special leave.	Closing	30/06/2024
7	07 of 2024/25	Closing report on an investigation into allegations of maladministration by the president, Mr Cyril Ramaphosa relating to the discharge from office of Judge CM Sardiwalla.	Closing	30/06/2024
8.	Report no. 08 of 2024/25	Report on an investigation into allegations of the irregular award of a tender for the conversion of an unused hospital ward into a 30-bed Gynaecology ward at the Job Shimankana Tabane hospital, by the Northwest Provincial Department of Health.	Formal	30/06/2024
9.	09 of 2024/25	Report on an investigation into allegations of irregularities by the functionaries of the Gauteng Provincial Department of Health in the appointment of the late Dr Ashley Mthunzi as the Chief Executive Officer at Tembisa Tertiary Hospital.	Formal	30/06/2024
10	10 of 2024/25	Report on an investigation into allegations of improper conduct by the functionaries of the Gauteng Department of Infrastructure Development and the Gauteng Department of Education in connection with the construction of Mayibuye Primary School.	Formal	30/06/2024
11.	11 of 2024/25	Report on an investigation into allegations of improper conduct by the functionaries of the Department of Correctional Services relating to the escape of Mr. Thabo Bester from the Mangaung Correctional Centre and allegations of undue delay and/or omission by	Formal	30/09/2024

No	Report Number	Title	Type of Report	Date Signed
		the former Deputy Minister of Correctional Services to intervene regarding the incident.		
12	12 of 2024/25	Report on an investigation into allegations of undue delay by functionaries of Maluti-a-Phofung Local Municipality to pay over the pension fund contribution refund received from the Government Employees Pension Fund to the Municipal Workers Retirement Fund.	Formal	30/09/2024
13.	13 of 2024/25	Report on an investigation into allegations of improper conduct and maladministration relating to the irregular appointment of Mr Hasting Farrington Nel as Project Manager: key infrastructure projects by the functionaries of the Department of Transport, Safety and Liaison in the Northern Cape.	Formal	30/09/2024
14	14 of 2024/25	Closing Report on an investigation into allegations of breach of the Executive Ethics Code promulgated in terms of Section 2(1) of the Executive Members' Ethics Act, 1998 by the Former Minister of Police, Mr Bhekokwakhe Hamilton Cele.	Closing	30/09/2024
15	15 of 2024/25	Closing Report on investigation into allegations that the President of the Republic of South Africa Mr. MC Ramaphosa abused his powers and state resources when he used the South African National Defence Force helicopter to attend the African National Congress Letsema Campaign held in Welkom in 2022.	Closing	30/09/2024
16	16 of 2024/25	Report on an investigation into allegations of undue delay by the functionaries of Emfuleni Local Municipality to restore water supply services to residents of Sebokeng Zone 3.	Formal	30/09/2024
17	17 of 2024/25	Closing Report on an investigation into allegations relating to undue delay by the Solicitor General to respond to a complaint	Closing	30/09/2024

No	Report Number	Title	Type of Report	Date Signed
		lodged against the conduct of functionaries of the State Attorney's office in Mahikeng.		
18	18 of 2024/25	Report on an investigation into allegations of maladministration in the extended procurement of set top boxes and related accessories in fulfilment of government's broadcast digital migration project and interference by the Former Minister of Telecommunications to stop the universal service and access agency of South Africa to recruit and train local installers.	Formal	30/09/2024
19	19 of 2024/25	Internal review report on an investigation by the Public Protector and matters incidental thereto, 2018: Dr Gogwana.	Closing	30/09/2024
20	20 of 2024/25	Public Protector's review decision in terms of Rule 44(1) of the Rules Relating to Investigations by the Public Protector and Matters Incidental thereto, 2018, as amended, concerning the complaint lodged by Mr M Sikweza.	Closing	30/09/2024
21	21 of 2024/25	Public Protector's review decision in terms of Rule 44(1) of the Rules Relating to Investigations by the Public Protector and Matters Incidental Thereto, 2018, as amended, refusal by the Public Protector to investigate the complaint by Mr Ronaldo Van Eck against Kaap Vaal trust and / or Park Village auctions.	Closing	21/10/2024
22	22 of 2024/2025	Report on an investigation into allegations of maladministration and improper conduct by the functionaries of the Department of Correctional Services relating to the irregular payment of employment benefits accrued to the late Ms Mmakgapa Dinah Molobi, to the exclusion of the surviving spouse.	Formal	12/12/2024
23	23 of 2024/2025	Report on an investigation into allegations of undue delay by the functionaries of the	Formal	19/12/2024

No	Report Number	Title	Type of Report	Date Signed
		Mangaung Metropolitan Municipality and the Free State Department of Public Works and Infrastructure to rectify the incorrect registration of Erven 7164 and 3132 in Thaba Nchu, belonging to Mr Ranthamane Nche and Mr Billy Plaatjies.		
24	24 of 2024/2025	Report on an investigation into allegations of irregular appointment of Ms Moloko Machaka as the Deputy Director: Rail Safety regulation by the functionaries of the National Department of Transport.	Formal	18/12/2024
25	25 of 2024/2025	Report on an investigation into allegations of maladministration and improper conduct by the functionaries of the Ephraim Mogale Local Municipality relating to the irregular appointment of Mr Joshua Matlou to the position of Accountant: Bank Reconciliation.	Formal	18/12/2024
26	26 of 2024/2025	Report on an investigation into allegations of improper conduct and maladministration by the functionaries of the Dawid Kruiper Local Municipality relating to irregular billing of the Jurgenskamp Community for sanitation as well as refuse removal services that were not rendered by the Municipality since November 2018	Formal	19/12/2024
27	27 of 2024/2025	Intervention Report on an investigation into various public schools in the Zululand District that were affected by severe weather conditions in August 2023	Intervention	20/12/2024
28	28 of 2024/2025	Report on an investigation into allegations of improper conduct and maladministration relating to the appointment of Mr Makuyi in the position of Deputy Director Fire and Rescue Services at the Kwazulu-Natal Department of Co-operative Governance and Traditional Affairs.	Formal	23/12/2024

No	Report Number	Title	Type of Report	Date Signed
29	29 of 2024/2025	Closing Report on an investigation into allegations of abuse of power, contravention of rules relating to recruitment, irregularities in connection with procurement processes and performance management by the former Group Chief Executive Officer of Eskom, Mr André De Ruyter.	Closing	30/12/2024
30	30 of 2024/2025	Report on investigation into allegations of maladministration and improper conduct relating to the appointment of Mr NM Tsela to the position of Senior Secretary in the Chief Directorate Human Resource Development by the functionaries of the Department of Defence.	Formal	30/12/2024
31	31 of 2024/2025	Closing Report on an investigation into allegations of maladministration, abuse of power, irregular appointments and administrative irregularities in the Department of Public Works and Infrastructure during the tenure of the then Minister of Public Works, Mr Thulas Nxesi.	Closing	30/12/2024
32	32 of 2024/2025	Report on an investigation into allegations of irregular appointment of Mr P Zwane to the position of Occupational Health and Safety Administration Clerk and Ms TF Kgwedi to the position of Human Resource Administration Clerk by the functionaries of Bushbuckridge Local Municipality.	Formal	31/03/2025
33	33 of 2024/2025	Closing Report on an investigation into allegations of abuse of power and/or improper conduct and breach of the executive ethics code promulgated in terms of section 2(1) of the Executive Members' Ethics Act, 1998 by the President of the Republic of South Africa, Mr MC Ramaphosa.	Closing	31/03/2025
34	34 of 2024/2025	Report on an investigation into allegations of improper conduct and maladministration by	Formal	31/03/2025

No	Report Number	Title	Type of Report	Date Signed
		the functionaries of the Limpopo Department of Health, and improper conduct by Mr Mothibe Rhodes Msiza, relating to the performance of remunerative work outside his official duties without permission from his employer.		
35	35 of 2024/2025	Closing Report on an investigation into allegations of breach of the executive ethics code by the former Minister of police, Mr Bhekokwakhe Hamilton Cele.	Closing	31/03/2025
36	36 of 2024/2025	Report on an investigation into allegations of irregular appointment of Ms MC Sepheka to the position of Director: Community Services by the functionaries of Maluti-a-Phofung Local Municipality and the Municipal Council.	Formal	31/03/2025
37	37 of 2024/2025	Closing report on an investigation into allegations of maladministration and/or abuse of power by the President of the Republic of South Africa, Mr Matamela Cyril Ramaphosa when he allegedly handed over a government subsidised house to Ms Martha Louw at Donkerhoek, Northern Cape during the African National Congress political party, Letsema Campaign held on 01 October 2022.	Closing	31/03/2025
39	39 of 2024/2025	Report on an investigation into allegations of irregular appointment of the Executive Manager: Complaints and investigation in the Office of the Ombudsman for the City of Johannesburg.	Formal	31/03/2025
40	40 of 2024/2025	Advisory report of the Public Protector Act regarding investigation into allegations of improper conduct, maladministration and/or abuse of power by the erstwhile Minister of Home Affairs, Dr PA Motsoaledi and the Premier of Eastern Cape, Mr LO Mabuyane, in relation to the designation of Bulembu Airport, Bhisho in the Eastern Cape Province,	Advisory	31/03/2025

No	Report Number	Title	Type of Report	Date Signed
		as a port of entry and exit and the acceptance of twenty million Rand donation from the United Arab Emirates Government, respectively.		

6. Institutional Programme Performance Information

6.1 Summary of Overall Performance in the 2024/25 financial year

The structure of the Institution is divided into three (3) programmes, namely:

- Programme 1: Administration
- Programme 2: Investigations
- Programme 3: Complaints and Stakeholder Management

Table 4 provides a summary of year-on-year performance.

TARGETS	2021/22	2022/23	2023/24	2024/25
Number of planned targets during the financial year	7	7	9	7
Number of targets achieved	6	6	7	7
Number of targets not achieved	1	1	2	0
Percentage level of performance	86%	86%	78%	100%

6.2 Programme 1: Administration

The purpose of the administration programme is to maintain effective systems within the institution to ensure optimal performance and compliance with laws and regulations. The administration programme supports the Public Protector in fulfilling its constitutional mandate. The outcomes under Programme 1 are: “Clean audit achieved and maintained “and “Implementation of ICT systems to optimally support business objectives”.

Outcomes, outputs, output indicators, targets and actual achievement

Outcome Indicator: Clean audit achieved and maintained

The clean audit outcome expressed by the AGSA during the 2024/2025 financial year audit demonstrates the Institution's commitment to clean administration, improved internal controls as well as the ability to manage public resources efficiently. The audit outcome was an improvement from the 2023/2024 audit outcome. Over and above the clean audit outcome, the Institution achieved all planned targets for the year under review, for the first time since its establishment thirty (30) years. The clean audit outcome as well as improved performance build confidence in the office in line with the expectation that it should lead by example in pursuit of good governance and accountability.

Outcome Indicator: Implementation of ICT systems to optimally support business objectives

The accelerated development of seven ICT ERP system modules more than doubled the planned output, reflecting a leap forward in support of our digital transformation agenda. These developments streamlined internal processes, improved data quality and provided management information to enable appropriate decision making. Further, the ERP system further enhanced information security due to the integration of various support systems.

Table 5: Programme: Administration

Programme: Administration 2024/2025								
Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
Clean audit achieved and maintained	Clean audit obtained	Obtain clean audit annually	ACHIEVED Maintained a clean audit opinion for 2021/22 financial year	NOT ACHIEVED Unqualified audit opinion	Obtain a clean audit opinion annually	ACHIEVED Clean audit opinion achieved	N/A	N/A
Implementation of ICT systems to optimally support business objectives	ICT Enterprise Resource Planning (ERP) system modules developed	Number of ICT ERP system modules developed by 31 March 2025	N/A	ACHIEVED ERP system developed (ERP Business Unit modules piloted and tested) by 31 March 2024	Development of three (3) ICT ERP system modules ¹	EXCEEDED 7 ICT ERP system modules developed and tested	4 more ICT ERP system modules developed	The ERP team implemented parallel programming effectively, aligning deliverables with the delayed project timeline. The need for complex customisation in some modules also helped to streamline development, making the process more manageable.

Linking performance with budgets

The budget of the Administration programme mainly consists of contractual obligations, including information technology, rental, cleaning services, security, and other operational expenditure related to the support functions of the Institution. The programme is necessary to support the Investigations and the Complaints and Stakeholder Management programmes, which are core programmes to the execution of the mandate of the Institution.

Table 6 Programme 1: Expenditure

Sub-Programme appropriation	2023/2024			2024/2025		
	Final appropriation	Actual expenditure	(Over)/Under expenditure	Final appropriation	Actual expenditure	(Over)/Under expenditure
	R0'000	R0'000	R0'000	R0'000	R0'000	R0'000
Administration	127 497	142 686	(15 189)	148 006	153 442	(5 436)
Total	127 497	142 686	(15 189)	148 006	153 442	(5 436)

The budget appropriations to the Institution have always been inadequate to sustain its operations, as a result there is consistent over-expenditure. In the reporting period, a R37 million budget cut was imposed on the Institution, which made the historical budget inadequacy worse. Management implemented cost cutting measures to contain expenditure to within the appropriation to reduce expenditure. Actual expenditure exceeded the final appropriation because, during the year, it became evident that, despite the cost cutting measures, not all the targets would be achieved from the final appropriated funds. A request was made to National Treasury to utilise surplus funds retained from previous years to augment the budget and the approval thereof enabled all the performance targets to be met.

6.3 Programme 2: Investigations

The purpose of the investigations programme is to ensure speedy resolution of complaints in line with the mandate of the Public Protector to strengthen constitutional democracy. The outcome pursued under Programme 2 is: “Resolution of complaints”, which included the various mechanisms of resolving complains as provided for in section 6(4)(b) of the Public Protector Act.

Outcomes, outputs, output indicators, targets and actual achievement

Outcome Indicator: Number of cases finalised through investigation

The annual target of 2 000 cases was exceeded during the financial year under review and a total of 3 341 cases were finalised. The number of cases finalised is more than 2 287 which were finalised in the previous financial year. The significant increase in these numbers is attributed to the improved working environment, improved quality assurance mechanisms as well as close monitoring of investigations to ensure compliance with service standards.

Outcome Indicator: Number of cases finalised by means of advice given and/ or assistance rendered

There was a notable increase in cases resolved through the provision of advice, which exceeded the planned target of 1 700 cases, with the resultant achievement of 4 373. It should be noted that this mechanism of complaints resolution is only limited to service delivery complaints and not maladministration. The improvements in the screening of complaints and effective engagement with complainants to understand the nature of their complaints was instrumental in this over achievement. Understanding the nature of the reported complaints, robust and prompt consultation with the affected organs of State was critical to ensure the resolution of complaints without further delays that could have exacerbated the injustice already experienced by the complainants. The 4 373 cases finalised through advice included matters that fell outside the Public Protector's jurisdiction as well as referrals to other institutions.

Outcome Indicator: Percentage adherence to turnaround times in finalisation of cases

The Institution achieved 81% against a target of 80% on cases finalised within the turnaround times, which was a decline from the 2023/24 achievement of 89%. The decline is attributed to the deliberate slow pace of some investigations as more focus was placed on quality and impact of the investigation reports. To achieve impact, investigators were required to consult more with respondent organs of State to ensure that they understood the PPSA investigation methodology and rationale for the findings and remedial action to be taken. This is crucial as the impact of the Public Protector reports is dependent on the implementation of remedial action by respondent organs of State.

Outcome Indicator: Number of systemic investigations and/ or interventions finalised

During the reporting period, the Public Protector finalised two systemic investigations of high impact. The first focused on Gender-Based Violence (GBV), exposing widespread systemic failures by the Department of Justice and Constitutional Development (DoJ&CD), South African Police Service (SAPS) and Department of Social Development (DSD) in providing adequate protection and support for victims and survivors of GBV. The investigation contributed to significant reforms that enhanced access to justice and victim support. These include 24/7 court access for protection orders, an online protection order application platform and upgraded court facilities across the provinces. The SAPS introduced amended directives, gender-sensitive training and functional GBV desks at all police stations, while DSD expanded shelter availability and addressed capacity challenges at the GBV Command Centre. The investigation played a pivotal role in the promulgation of the National Council on Gender-Based Violence and Femicide Act and the allocation of dedicated funding to support court infrastructure and services for GBV victims.

The second investigation initiated by the Public Protector addressed the impact of the severe August 2023 storms on schools in the Zululand District, KwaZulu-Natal. Following on-site inspections, the investigation identified significant disruptions to learning due to extensive infrastructure damage. In response, the Department of Education implemented short-term interventions such as mobile classrooms and committed to long-term infrastructure development. Notably, construction is underway at Bantubaningi and Mhlambansila schools, with completion expected by November 2026. The infrastructure projects include permanent classrooms, laboratories, administrative buildings and other critical facilities aimed at restoring a safe and conducive learning environment. The investigation underscored the importance of proactive disaster response and accountability in the education sector.

Table 7: Programme Investigations

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
Resolution of complaints	Investigations finalised	Number of cases finalised through investigations	N/A	EXCEEDED 2 827 cases finalised through investigation	Finalise 2 000 cases through investigations by 31 March 2025	EXCEEDED 3 341 cases were finalised through investigation	1 341 more cases were finalised through investigations	Exceeded due to monthly age analysis of cases and close monitoring to ensure compliance with service standards
	Cases finalised by means of advice given	Number of cases finalised by means of advice given	N/A	EXCEEDED 3 378 cases finalised by means of advice given /assistance rendered by 31 March 2024	Finalise 1 700 cases by means of advice given by 31 March 2025	EXCEEDED 4 373 cases finalised by means of advice given	2 673 more cases were finalised by means of advice given	Exceeded due to more cases finalised through the intense process of ensuring that compliance with the Public Protector Act is enforced in cases of no-jurisdiction matters, referrals and rejections
	Cases finalised within approved turnaround times	Percentage of adherence to turnaround times in finalisation of cases	EXCEEDED 82% (2766/3385) of cases were finalised	EXCEEDED 89% (2 666/ 3 010) of cases were finalised within	Finalise 80% of cases within the following turnaround times: ER: 6 months SD: 12 months	EXCEEDED 81% (2 711/ 3 341) cases were finalised within	1% more cases were finalised within the turnaround times.	Planning and prioritisation of matters assisted in ensuring finalisation of matters within the turnaround times during the period under review.

Outcome	Output	Output Indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Annual Target 2024/25	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviation
			within turnaround times: ER: 6 months SD: 12 months GGI: 24 months GGI (Very complex): 36 months by 31 March 2023	turnaround times: ER: 6 months SD: 12 months GGI: 24 months GGI (Very complex): 36 months by 31 March 2024	GGI: 24 months GGI (Very complex): 36 months by 31 March 2025	turnaround times: ER: 6 months SD: 12 months GGI: 24 months GGI (Very complex): 36 months by 31 March 2025		
	Systemic investigations /interventions finalised	Number of systemic investigations /interventions finalised	NOT ACHIEVED No systemic investigations / interventions were finalised. by 31 March 2023	NOT ACHIEVED 1 Systemic investigation finalised	Finalise 2 systemic investigations /interventions by 31 March 2025	ACHIEVED 2 Systemic investigations /interventions finalised	N/A	N/A

Linking performance with budgets

The Institution mainly conducts investigations utilising its internal investigation resources. The budget for the Investigations programme mainly consists of Compensation of Employees and other operational costs necessary to conduct investigations, including travel and accommodation expenditure.

Table 8 Programme 2: Expenditure

Sub-Programme appropriation	2023/2024			2024/2025		
	Final appropriation	Actual expenditure	(Over)/Under expenditure	Final appropriation	Actual expenditure	(Over)/Under expenditure
	R0'000	R0'000	R0'000	R0'000	R0'000	R0'000
Investigation	204 542	193 518	11 024	191 967	217 438	(25 471)
Total	204 542	193 518	11 024	191 967	217 438	(25 471)

As explained under programme 1 above, the over expenditure arose from the budget cut that was implemented in the appropriation for the current year, which necessitated the utilisation of retained surplus funds to meet the targets.

6.4 Programme 3: Complaints and Stakeholder Management

The purpose of the programme is to enhance accessibility of Public Protector services to all persons and communities, as well as to assist in establishing/ improving complaints handling mechanisms in organs of State and ombudsman institutions. The outcome pursued under Programme 3 is: "Increased accessibility of PPSA services to people of South Africa"

Outcome, output, output indicators, targets and actual achievement

The PPSA was successful in ensuring access to its services by various individuals and communities through the implementation of the Integrated Access and Stakeholder Management plan. The significant achievement of 524 activities conducted against a target of 328 is indicative of the PPSA's expanded reach to ensure that not only are its services accessible, but that its mandate is understood by individuals and communities. The increase in the number of complaints resolved through advice as indicated under the investigations programme is a clear indication that the PPSA services are accessible to individuals. On the other hand, the accessibility of services also resulted in a sizable number of complaints rejected by the Institution as they fell outside its jurisdiction. This confirms that the PPSA has become the 'go to' institution when individuals experience injustices, which demonstrates the trust that individuals and communities have in the Public Protector.

Table 12 Programme 3: Complaints and Stakeholder Management

Outcome	Output	Output Indicator	Audited Actual Performance 2022/2023	Audited Actual Performance 2023/2024	Planned Annual Target 2024/2025	Actual Achievement 2024/2025	Deviation from planned target to Actual Achievement 2024/2025	Reasons for deviations
Increased accessibility of PPSA services to people of South Africa	Execution of activities in the implementation plan of an Integrated Access and Stakeholder Management Strategy	Number of activities executed in the implementation plan of an Integrated Access and Stakeholder Management Strategy	EXCEEDED Executed 159 activities in the implementation plan of an Integrated Access and Stakeholder Management Strategy 31 March 2023. (141 public awareness Sessions conducted, + 5 National events, + 1 Good overnance week +12 collaborations With CBOs on advocacy cases at grassroots level)	EXCEEDED Executed 454 activities in the implementation plan of an Integrated Access and Stakeholder Management Strategy by 31 March 2024. (453 public awareness sessions conducted, = 1 Good Governance)	Execute 328 activities in the implementation plan of an Integrated Access and Stakeholder Management Strategy by 31 March 2025	EXCEEDED Executed 524 activities in the implementation plan of an Integrated Access and Stakeholder Management (520 public awareness sessions/ stakeholder engagements conducted, + 1 Good Governance Week + 3 collaborations With CSOs on advocacy matters	196 more public awareness sessions/stakeholder engagements conducted	The target was exceeded due to good relationships and collaborations with stakeholders as invites were often received from stakeholders though there were planned engagements

Linking performance with budgets

The budget for the Complaints and Stakeholder Management programme comprises of expenditure relating to travel and accommodation, community engagement and outreach clinics and radio interviews, advertising and other media campaigns.

Table 10 Programme 3: Expenditure

Sub-Programme appropriation	2023/2024			2024/2025		
	Final appropriation	Actual expenditure	(Over)/Under expenditure	Final appropriation	Actual expenditure	(Over)/ Under expenditure
	R0'000	R0'000	R0'000	R0'000	R0'000	R0'000
Complaints and Stakeholder Management	28 347	21 434	6 913	19 335	23 010	(3 675)
Total	28 347	21 434	6 913	19 335	23 010	(3 675)

The over expenditure arose as explained under the other two programmes above, that is, from the budget cut that was implemented in the appropriation for the current year, which necessitated the utilisation of retained surplus funds to meet the targets.

6.5 Strategies to overcome areas of under-performance

The Institution achieved 100% of its targets.

7. Transfer payments

The PPSA did not make any transfer payments to any entity and does not exercise oversight to any public entity.

8. Conditional Grants

Chapter 14 of the NDP provides for, amongst others, the need for the PPSA to be adequately funded and staffed and for it to employ skilled personnel and sophisticated investigative techniques. Before the beginning of the reporting period, Cabinet approved the allocation of R48,2 million to the Institution over a period of 3 years to be disbursed as follows:

- R17,6 million in the 2024/2025 financial year;
- R15,25 million in the 2025/2026 financial year; and
- R15,35 million in the 2026/2027 financial year.

Department that transferred the grant	Department of Justice and Constitutional Development
Purpose of the grant	To enhance the investigative capacity and resources of the PPSA
Expected outputs of the grant	Complex investigations that require specialist investigation resources completed Electronic legal research and other research resources and E-library Specialised training of investigators Enhanced Case Management System
Actual outputs achieved	Electronic legal research and other research resources Specialised training of investigators
Amount per amended DORA	R17 600 (Seventeen million and six hundred thousand rands)
Amount received (R'000)	R17 600
Reasons if amount as per DORA was not received	N/A
Amount spent (R'000)	R3 698
Reasons for the funds unspent by the entity	First year entailed the set-up phase for the three (3) year project
Reasons for deviations on performance	Delays were experience in procurement which entailed the formation of several panels of service providers
Measures taken to improve performance	Finalisation of procurement of service providers and breaking the panels down into sub-panels will enable only submission and evaluation of financial proposals to speed up the appointment of service providers for the required services
Monitoring mechanism	A project plan is in place, internally monitored and quarterly reports against the project plan are submitted to the transferring department

9. Donor Funds Received

The institution is averse to the risk that receiving donations and sponsorships may bring and has developed a donations and sponsorship policy that contains stringent assessment and vetting of potential donors and sponsors. Stringent assessment and vetting of donors are intended to guard against actual and perceptions of impairment of independence and perceptions of external interference in the Institution's investigation of complaints, without fear or favour. This is fundamental to avoid the erosion of public trust.

Name of donor	European Union
Full amount of the funding	Seven hundred and seventy-three thousand rands and nine hundred and fifty rands (R773 950)
Period of the commitment	Once off funding of an event
Purpose of the funding	Defrayment of costs to hire a venue for a two-day Conference on The Role of Oversight Bodies and Compliance in State Capacity Building
Expected outputs	Two-day Conference on The Role of Oversight Bodies and Compliance in State Capacity Building
Actual outputs achieved	Two-day Conference on The Role of Oversight Bodies and Compliance in State Capacity Building
Amount received (R'000)	R773
Amount spent by the Institution (R'000)	No funds were paid to the Institution by the Donor, the Donor paid the supplier directly
Reasons for the funds unspent	N/A
Monitoring mechanism by the donor	None, this was a once off funding for a single event

10. Capital Investments

As a norm, service organisations such as the PPSA mainly hold capital assets that are used to support service delivery, including furniture and fixtures, office equipment acquired or held under finance leases, computer equipment, leasehold improvements and motor vehicles. These assets holdings have not changed in the period under review.

Due to budgetary constraints and as evident from the Statement of Comparison of Budget and Actual Amounts, seventy-nine percent (79%) of the budget allocation was set aside for staff costs while twenty percent (20%) was allocated to administrative expenses, leaving only 1% available for capital investments.

	2023/2024			2024/2025		
Infrastructure projects	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
New and replacement assets	4 327	23 254	(18 927)	6 459	26 272	(19 813)
	4 327	23 254	(18 927)	6 459	26 272	(19 813)

Replacement assets were required to overhaul technologically obsolete computers and office equipment. New motor vehicles were acquired to expand the motor vehicle fleet, to reduce vehicle hire expenditure and enable the Institution to seamlessly traverse difficult road terrains in various parts of the country when conducting stakeholder engagement interventions. Due to budgetary constraints, the acquisitions and additions were mainly funded from surplus funds upon approval of their retention by the National Treasury.

Disposals were mostly necessitated by the replacements of ageing and obsolete assets and in some instances, losses of mobile computer equipment and cell phones due to theft or crime committed against the employees. All losses of assets were referred to the FMLC to decide whether there was negligence, and if so, the FMLC recommends recovery of the values of the lost assets from the responsible employees.

The Institution maintains an asset register using a module in its accounting system and conducts bi-annual physical asset verifications and reconciliation to the register. This also entails assessment of the condition of all assets and the general condition varied between good and fair as all assets that are in bad condition were disposed in the previous year and the current year. A gain of three-thousand and five-hundred Rand (R3500) was recorded from the disposals while in the 2023/24 financial year, a loss of three-hundred and sixty-three thousand Rand (R363 000) was recorded as disclosed in the Statement of Financial Performance.

There were no major maintenance projects undertaken during the period under review and no major maintenance is planned for the near future.



PUBLIC PROTECTOR
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Part C

Governance



30 years of strengthening Constitutional democracy
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1. Risk Management

The PPSA's approach to risk management is based on established governance processes that rely on both individual responsibility and collective oversight, supported by comprehensive reporting. The Institution has a Risk Management function established in accordance with the requirements of the National Treasury's Public Sector Risk Management Framework and bench-marked against the King Code on Corporate Governance. The Institution has an approved risk management framework, policy and strategy that guides the risk management processes.

The PPSA has determined risk management as a critical process to ensure achievement of set objectives. This is underpinned by the maintenance of various governance structures to monitor compliance with prescripts as well as hold employees accountable for their actions. These include, *inter alia*, security, facilities, occupational health and safety committees, over and above the legislated supply chain management governance structures. The PPSA commits to maintain the highest standards of governance as a fundamental principle for management of public finances and resources. In ensuring effective, efficient and economical use of public funds across, the Institution continued to implement good governance practices, risk management processes and improved internal controls, which are subjected to internal audit reviews.

Risk Management Committee

The PPSA has a fully functional Risk Management Committee comprised of senior management and chaired by an independent person, who is a Chartered Accountant and possess extensive experience in the areas of risk management and internal auditing. The effectiveness of the Risk Management Committee is evidenced by a reduction in the number of control weaknesses identified in the audits of the previous financial years. The Committee met quarterly to review risk management activities and also submitted quarterly reports to MANCO and EXCO for implementation of recommendations and to the Audit Committee for monitoring and further inputs. Furthermore, the Institution has seen a reduction in the number of crisis incidents that were an indication of poor risk identification and mitigation. This is attributed to the improved understanding of risk management as an important process to prepare the Institution for any eventuality.

The Executive Management ensured that an ethical culture that promotes values pervades in all the Institution's strategic and operational activities. The various management committees put in place as well as the invaluable guidance of oversight committees has assisted the Accounting Officer and

EXCO to ensure that the PPSA achieves its strategic outcomes and deliver optimally on its investigation mandate. There is a significant improvement regarding risk management compliance. The integration of risk management processes in the strategy and operational planning assisted in the institutionalisation of risk management.

Risk Assessment

The Institution conducted risk assessments at both the strategic and operational level subsequent to the development of the APP to identify risk areas that may impact on the achievement of the Institution's outcomes. This resulted in the development of the 2024/25 strategic and operational risk registers, which were used to monitor progress with the implementation of action plans. The risk registers were regularly updated as mitigation plans were being implemented. The emerging risks were identified and risk mitigation action plans accordingly designed and implemented.

To embed risk management and improve the risk management culture across the organisation, various awareness activities were conducted during the year under review. The continuous monitoring and reporting of the planned mitigation activities yielded significant positive results such as the achievement of both the APP and Operational Plan targets.

Risk Mitigation factors and Maturity Levels

The consistent achievement of performance objectives over the years bears testimony to risk management efficiencies. In 2024/25, the Institution achieved medium to lower risk maturity levels. This level affirms that the organisation's risk tolerance parameters have been achieved for all major categories of risks. The Institution achieved eighty-per cent (80%) on its strategic risk profile after implementing twenty-eight (28) out of thirty-five (35) action plans. A further achievement of seventy per cent (70%) on operational risk profile was recorded after implementing two hundred & twenty-five (225) out of three hundred & twenty-two (322) action plans.

Risk Description	Inherent Risk Rating as of 1 April 2024	Risk movement	Residual Risk Rating as of 31 March 2025	Comments
Institutional reputational damage	High		Medium	The risk moved to medium due to reduction in negative media reporting, decreased negative Court Judgements and the strengthening of quality assurance processes.
Inadequate accessibility to far flung remote and rural areas	Major		Medium	- The implementation of outreach programs and utilization of the local and National radio stations assist in reaching remote areas. - The office further collaborates with the Community Services Organisation which assists in reaching communities. - The implementation of the Please Call Me as well as the Self-Service Portal, further assists the public in accessing PPSA services.
Cyber-attacks/ Exposure of critical data and systems to irregular acts	High		Medium	- Mimecast assisted in blocking irregular acts such as hacking into our systems. - Furthermore, Management conducts awareness workshops and awareness to keep employees abreast of what is happening. - The implementation of the new ERP System further improves our ICT resilience.
Misstatement in the Annual Financial Statements	Medium		Medium	Risk exposure remains medium due to misstatements identified during the audit.
Failure to achieve and maintain clean audit	Medium		Medium	- Compliance with Internal Controls is being monitored. - Implementation of Internal Audit, Risk Action Plans, AGSA Action Plans is being followed up for implementation. - However, risk exposure remains vulnerable during the audit period.

Table: 2024/2025 Strategic Risk Maturity Level

2. Fraud and Corruption

The Institution has implemented a fraud and corruption prevention strategy in line with a zero-tolerance posture to fraud and corruption. As part of its commitment to managing fraud and corruption risks, the PPSA continued to monitor its Fraud Risk Register, which is reviewed regularly when the need arises. In this regard, no incidents of fraud or corruption were identified or reported during the reporting period.

Fraud Prevention

In the quest to prevent the employment of personnel with questionable fraud and corruption backgrounds, the PPSA continued to implement a two-step process as part of its recruitment, which includes pre-employment screening of candidates to verify the authenticity of their qualifications and to ensure that they are fit to be employees of a high integrity institution. The Institution also continued with the vetting of its employees or prospective employees. The Ethics programme under the direction of the Ethics Committee continued to be implemented to ensure maintenance of the highest standard of ethics within the Institution. To this end, both physical and virtual awareness workshops were conducted as part of the fraud deterrence strategy.

Fraud detection

The PPSA Whistle-Blowing Policy, which outlines detailed fraud reporting procedures, creates a mechanism for reporting anonymously within the Institution and through the National Anti-Corruption Hotline, was reviewed during the year under review to ensure that it stays relevant. The Institution encourages employees to report any suspected/ actual fraud and corruption activities and are guaranteed protection from any occupational detriment, victimisation and discrimination. A Fraud and Corruption Policy, Fraud Prevention Plan and Fraud Response Plan have been developed and are being consulted on before approval to further strengthen our fraud and corruption prevention measures.

3. Minimising Conflict of Interest

The PPSA remains committed to upholding the highest standards of ethical conduct and independence. To minimize the conflict of interest, the PPSA has put measures in place to minimize the conflict of interest. These measures include strict adherence to ethical guidelines. All staff are bound by a Code of Conduct that requires the disclosure and management of any personal or financial interest that could compromise objectivity. Declarations of interest were systematically reviewed and potential conflicts of interest are proactively addressed to prevent undue influence in investigations and tenders. Regular training and awareness sessions were conducted to sensitise employees regarding identifying and managing conflict of interest, in line with good governance principles. Internal governance structures, including the Ethics Committee, played a key role in monitoring compliance and advising on conflict of interest matters. By reinforcing these measures, the PPSA continues to safeguard its independence, enhance public trust and ensure that its interventions are conducted in a fair and impartial manner.

4. Code of Conduct

The PPSA Code of Conduct regulates the professional relationship and conduct of employees regarding what is expected of them from an ethical point of view, both in their individual conduct and in their relationship with other employees as well as with the public. Compliance with the Code is expected from all employees to enhance professionalism and assist to ensure confidence and integrity of the Institution.

Any non-compliance with the Code of Conduct is addressed through both progressive and formal discipline depending on the seriousness of the contravention. This is done through internal investigation wherein the transgressor(s) will be given an opportunity to give their side of the story which will be evaluated against the extent of the transgression to decide on the disciplinary action warranted. The said investigation can be conducted by internal Labour Relations Practitioner or external Investigators depending on the complexity of the matters.

5. Health and Safety and Environmental Issues

The Public Protector South Africa (PPSA) has made notable progress in improving Health and Safety compliance, including the review of its Occupational Health and Safety (OHS) policy, regular monitoring of compliance with the Occupational Health and Safety Act 85 of 1993, and the establishment of OHS committees and representatives across its offices. Training has been provided on firefighting, first aid, and emergency evacuation, while further training is planned to strengthen overall OHS capacity. In addition, PPSA offices are equipped with essential safety tools such as first aid kits, fire blankets, evacuation chairs, and reflective gear, with monthly inspections conducted to ensure readiness and compliance.

Despite these improvements, significant challenges remain, particularly regarding the maintenance of leased buildings managed by private landlords and the Department of Public Works and Infrastructure. Issues requiring landlord intervention are escalated, with PPSA requesting building maintenance and equipment service plans to mitigate risks. Cleaning, hygiene, and pest control services have been strengthened, with quarterly fumigation and deep cleaning in place. Evacuation drills have also been carried out in collaboration with landlords, and OHS committees meet quarterly to report on risks and incidents, including the one injury-on-duty case reported in the Mpumalanga office. While progress is evident, greater commitment and investment are still required to address outstanding compliance gaps.

6. Portfolio Committee

The Portfolio Committee on Justice plays an oversight role in performance of the PPSA. The table below outlines the date of the engagements, the issues raised by the Committee as well as details on how the PPSA addressed the issues raised.

Portfolio Committee engagements 2024/2025

Date and topic for engagement	Issues raised by the Portfolio Committee	How the Institution addressed issues raised
18 September 2024 - Presentation to the PC on Justice and Constitutional Development	Members commended PPSA for the detailed report. The Committee will use the report as	The PPSA has aligned itself with Rule 43(3) of its rules, which speaks to the enforcement of remedial action and contempt. However, as the rules do not specify what qualifies as

Date and topic for engagement	Issues raised by the Portfolio Committee	How the Institution addressed issues raised
on PPSA's Report No 1 of 2024/25 (GBV report)	part of its guiding documents to conduct further oversight of GBV and will ensure that its programme for the third term aligns with PPSA's remedial action. Several members raised concern about the implementation of remedial action.	contempt, PPSA will explore whether the non-implementation of remedial actions can be regarded as criminal contempt to ensure the organisation becomes more impactful.
10 October 2024 - Briefing to PC on Justice and Constitutional Development on PPSA's 2023/24 Annual and Q1 and Q 2 Reports & funding proposals	The PPSA is to work on an audit action plan regarding irregular, wasteful, and unauthorised expenditure. The Committee urged PPSA to address the backlog of cases and stressed the importance of communication with complainants, explaining the processes and challenges faced by the PPSA, so that complainants would have a clearer understanding of the process and avoid escalating their concerns unnecessarily.	The PPSA worked on a clearly defined and focussed audit action plan. The Institution elevated backlog matters and customer care to its annual targets to ensure emphasis and dedication in the upcoming 5-year cycle.
28 March 2025 – Oversight visit by the PC on Justice and Constitutional Development to the PPSA's KZN office	The lack of signage and accessibility of the KZN office were raised.	The concerns were raised with the Department of Public Works and Infrastructure

7. Prior modifications to audit reports

Nature of qualification, disclaimer, adverse opinion and matters of non-compliance	Financial year in which it first arose	Progress made in clearing / resolving the matter*
In the Institution's audit report for the 2023/2024 financial year, the Auditor General South Africa (AGSA) reported that:	2023/2024	Matter is cleared/resolved The Financial Misconduct and Loss Committee was reconstituted and its terms of reference revised. The

I was unable to obtain sufficient appropriate audit evidence that disciplinary steps were taken against officials who had incurred irregular expenditure as required by section 38(1)(h)(iii) of the PFMA. This was due to proper and complete records that were not maintained as evidence to support the investigations into irregular expenditure.		Committee met frequently and reviewed the assessment and determination tests that were previously conducted on the irregular expenditure and made recommendations to the Accounting Officer. Consequence management was implemented and proper and complete records were developed and maintained and submitted for audit.
In the Institution's audit report for the 2023/2024 financial year, the Auditor General South Africa (AGSA) reported that: The management of PPSA did not ensure that internal controls were designed adequately as they did not implement the PMFA Compliance and Reporting Framework to demonstrate how the PPSA investigated instances of the prior year irregular expenditure to determine if disciplinary steps needed to be taken against responsible officials.	2023/2024	The Auditor General considered records submitted for audit in this regard and concluded that the matter was cleared/resolved.

8. Internal Control Unit

The Institution has not established an internal control unit due to financial constraints, however, the implementation of a sound system of internal control is imbedded in the daily activities of management and other officials. The Institution maintained the use of the Audit Steering Committee to assist the accounting officer and management to develop and monitor the implementation of audit action plans and auditor's recommendations. The audit action plan for the year under review was monitored to redress internal control deficiencies on a quarterly basis and reported progress thereon was subjected to review by the internal audit function, which reported to both the Risk Management and the Audit Committees.

In addition, various internal structures and governance committees including the Compliance Unit, monitored compliance with the relevant prescripts and made recommendations to the accounting officer. The Committees included, amongst others, performance monitoring, training and development, security, occupational health and safety, records management as well as the ethics committees. These Committees operated in accordance with terms of

reference that were approved by the accounting officer and were accountable to the Management Committee (MANCO) and the Executive Committee (EXCO) under the chairpersonship of the accounting officer. The Committees were comprised of multidisciplinary employees that were drawn from different branches within the Institution to foster a culture of accountability.

The Institution has re-enforced its Financial Misconduct in terms of section 81(1)(b) of the PFMA, read together with the National Treasury Instruction no. 4 of 2022/2023 (PFMA Compliance and Reporting Framework), to monitor and conduct assessment tests, determination tests and where required, oversee investigation of fruitless, wasteful and irregular expenditure and recommend appropriate action to the accounting officer.

The Institution also maintained functional bid committees, including bid specification, bid evaluation and bid adjudication committees, which are structures provided for in the government procurement prescripts. The specifications and evaluation committees were established as ad hoc committees to deal with specific bids while the bid adjudication committee was appointed for a fixed two (2) year period. The Committees discharged their responsibilities in line with the approved terms of references and presided over all relevant procurement cases.

9. Internal Audit and Audit Committee

9.1 Internal Audit Function (IAF)

Purpose and Mandate

The Internal Audit Function (IAF) of the Public Protector South Africa (PPSA) is an independent, objective assurance and advisory service designed to add value and improve the organisation's operations. Its fundamental purpose is to help the PPSA accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control, and governance processes. The IAF also provides an independent and objective evaluation of the effectiveness, efficiency, and application of accounting, financial, and other internal controls necessary for the PPSA to meet its objectives, in compliance with PPSA Finance related practices, policies, procedures, regulatory requirements, and sound business practices.

The IAF is a fundamental component of the PPSA's governance and accountability system, established by legal prescription under the Public Finance Management Act (PFMA) and Treasury Regulation 3.2.2. It receives its mandate from the Audit Committee and prescribed laws and regulations, which specify its authority, role and responsibilities, as documented in the internal audit charter. The IAF operates with dual reporting lines: administratively to the Chief Executive Officer (CEO) and functionally to the Audit Committee.

Vision and Strategy

The vision and strategy of the Internal Audit Function (IAF) are intrinsically linked to these PPSA-wide goals.

Mission of Internal Audit

The IAF's mission is "to enhance and protect organizational value by providing risk-based and objective assurance, advice and insight". It helps the PPSA accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

Objective of Internal Audit

The primary objective is "to provide independent, objective assurance and consulting services designed to add value and improve PPSA's operations". This service aids the PPSA in achieving its objectives through a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, control and governance processes.

Alignment with PPSA Strategy

The IAF's mandate and activities directly contribute to the PPSA's strategic focus:

Promoting Good Governance and Accountability

Internal Audit is an appraisal function established within PPSA to independently examine and evaluate the internal controls, risk management and governance processes of PPSA, reporting to management and the Audit Committee. This directly supports the PPSA's core principle of Good Governance and its vision of "accountable public administration". The IAF's role in evaluating the effectiveness of governance, risk management and internal control systems reinforces the PPSA's commitment to "maintaining good governance" and being a "catalyst for change".

Enhancing Operational Efficiency and Value

By providing "assurance and advisory service designed to add value and improve an organisation's operations", the IAF supports the PPSA's broader aim to "improve service delivery" and foster an "efficient PPSA" through "building a culture of excellence" and improving efficiencies.

Ensuring Ethical Conduct and Professionalism

The IAF governs itself by adherence to the Institute of Internal Auditors' Global Internal Audit Standards and the Definition of Internal Auditing, which are fundamental requirements for the professional practice of internal auditing. This commitment to professional ethics, including demonstrating integrity, maintaining objectivity, demonstrating competency, exercising due professional care and maintaining confidentiality, aligns with the PPSA's emphasis on an "Ethical PPSA Culture" and its own Code of Conduct.

Supporting Digital Transformation and Strong Internal Controls

Internal audit evaluates the reliability and integrity of information and the systems used to identify, measure, classify and report such information. This aligns with the PPSA's "Digitisation Strategy" and its ongoing efforts to develop and deploy digital systems to support business processes and improve efficiencies, including the Enterprise Resource Planning (ERP) system modules.

Achieving and Maintaining Clean Audit Outcomes

A key output for the Administration program of the PPSA is to "Obtain clean audit annually". The IAF's activities, through continuous monitoring and evaluation of internal controls and compliance, are crucial in helping the PPSA achieve and maintain clean audit outcomes from the Auditor-General South Africa (AGSA). The PPSA views a clean audit as an indicator of adherence to good governance standards and practices.

Charter, Methodology, and Internal Audit Plans

The PPSA Audit Committee reviewed and approved the following documents for the year 2024/2025:

- The Internal Audit Charter.
- The Internal Audit Methodology.
- The rolling three (3) year strategic internal audit plan and an annual plan.

Independence and Objectivity

To ensure independence, internal audit staff report to the CAE, who in turn reports functionally to the Audit Committee and administratively to the Accounting Officer. The IAF is explicitly stated to be independent, meaning it is free from conditions that may impair its ability to carry out responsibilities in an unbiased manner. It remains free from interference in audit selection, scope, procedures, frequency, timing, or report content. The CAE annually confirms the independence of the IAF to the Audit Committee.

For objectivity, internal audit staff maintains an impartial and unbiased attitude, make professional judgments and fulfil responsibilities without compromise. Internal Audit Team conduct their work

objectively with an independent state of mind and always in the best interests of the PPSA. Internal auditors do not have direct operational responsibility or authority over the activities they audit, and they avoid engaging in any activities such as implementing controls or preparing records that could impair their judgment. We are also prohibited from engaging in activities that conflict with the PPSA's interests or the internal audit unit's objectives.

Internal Audit Modality and Staffing

The PPSA's Internal Audit Function is structured as an internal unit. The Internal Audit Charter indicates that while the IAF is in-house, an external service provider may be procured to assist it, and in such cases, the Audit Committee would be consulted on the removal of that service provider. The Chief Audit Executive (CAE), also referred to as the Senior Manager: Internal Audit, is responsible for managing all aspects of the internal audit function and ensuring the quality performance of its services. The PPSA Internal Audit Function has skilled and experienced staff compliment of three internal auditors with vacant position of Manager: Internal Audit (unfunded position) and also co-sourced specialised skills as and when required.

The CAE plays a key role in supporting the continuing professional development of the Internal Audit Unit as a whole. Internal Audit staff are members of the Institute of Internal Auditors in South Africa and stay abreast of new developments in internal auditing and their operational areas. The internal audit staff attended three training courses during the year as part of their continuous professional development. The training budget is centralized in Human Resource Management and Development Unit for the entire Institution.

Quality Assurance and Improvement Program (QAIP)

The Internal Audit Function does have the Quality Assurance and Improvement Program approved by the Accounting Officer. The external quality assurance must be conducted every five (5) years according to the IIA Standards. Thus, the external quality assurance is due in the next financial year.

Stakeholder Relationships

The IAF maintains key relationships with various stakeholders. It communicates all administrative internal audit activities to the CEO and functional activities to the Audit Committee. The IAF interacts directly with the Audit Committee, including executive sessions, and with the Executive Authority when appropriate. The CAE holds in-committee meetings with the Chairperson of the Audit Committee at least quarterly to discuss matters affecting the Audit Committee's oversight role. Periodic reports summarizing audit activities are issued to the CEO, Audit Committee, and management.

The IAF also coordinates its activities and work with external auditors such as the Auditor-General South Africa, other assurance providers, and consulting service providers. This coordination aims to ensure proper audit coverage and minimize duplication of effort, involving periodic meetings, exchange of working papers and management letters, and forming joint teams. The IAF considers the competency, objectivity and due professional care of these other service providers.

Planned and Completed Audits

The following represents a summary of planned audit assignments undertaken by Internal Audit during the reporting period:

- Annual Financial Statements
- Annual Performance Report
- Audit of Performance Information (Quarter 1 to 4)
- Investigations Management
- Legal Services
- Customer Service Management Review
- Supply Chain Management
- Facilities Management
- Risk and Compliance Management
- Follow up review on Internal Audit and AGSA Findings.
- Ad-hoc Audits-Supply Chain Management probity audits

TYPE	TOTAL PLANNED AUDITS	TOTAL COMPLETED AUDITS
Regularity Audit	4	4 (100%)
Performance audit	4	4 (100%)
Information technology	1	0 (0%)
Compliance Audit	8	8 (100%)
Total planned audits	17	17 (94%)
Postponed Audits*	(1) *	(1) *
Ad hoc audits	6	6 (100%)
Total	22	22

**NB All the postponement of audits were approved by the Audit Committee.*

Roll-overs

The planned audit that has been rolled over from the 2024/2025 approved annual internal audit plan is the Information and Communications (ICT) audit which has been co-sourced. The audit has been rolled over to the year 2025/2026 due to none responsive of bidders which caused delays in the appointment of the service provider.

Ad-hoc Projects

During the period 2024/25 internal audit initiated and completed six (6) Supply Chain Management probity audits.

Internal Audit Recommendations

The follow-up review on internal audit findings for 2024/25 was conducted during quarter four (4) and the status of implementation of the action plans as of 31 March 2025. The status reported was 15% fully resolved, and 61% either partially addressed with some action taken but not yet fully addressed or still in progress meaning that management is still working on resolving the findings and implementing the action plans. The follow up review indicates that management does make an effort to address the findings and at the same time indicates challenges where there are delays beyond their control and report on some risk mitigation measures to improve the effectiveness of risk management, internal controls and governance where there are gaps identified by the Internal Audit Function.

Value-Add

The IAF is designed with a philosophy of adding value to improve PPSA's operations. Its mission is to enhance and protect organizational value by providing objective assurance, advice, and insight. The Audit Committee assesses the effectiveness of the internal audit function and considers feedback from other key stakeholders regarding the IAF's performance and value-add. The IAF's activities contribute to value by improving the effectiveness of risk management, internal control and governance processes, thereby helping the PPSA accomplish its objectives.

Limitations

The Audit Committee is responsible for making inquiries of management and the IAF to determine any scope or resource limitations. The IAF operates with an independent status and is not involved in the day-to-day internal operations of systems within the PPSA. Internal audit staff are not authorized to perform operational duties, initiate or approve external accounting transactions, assume direct operational responsibility, or develop/install systems/procedures that would typically be audited.

9.2 Audit Committee Report

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

Background

- The Audit Committee is established as a statutory committee in terms of section 38 (1) (a) (ii) of the Public Finance Management Act and Treasury Regulation 3.1.13.
- The committee has adopted formal terms of reference as its audit committee charter and has fulfilled its responsibilities for the year, in compliance with its terms of reference.

Membership and attendance

- The committee consists solely of independent members who are financially literate and have appropriate experience.
- The committee met ten times during the year.

The following is a list of the members, their qualifications and a record of their attendance:

NAME OF MEMBER	QUALIFICATIONS	APPOINTMENT DATE	NUMBER OF ATTENDED MEETINGS
1. Ms. Princess Mangoma (Chairperson)^	Bachelor of Accounting Science Hons – Bachelor of Commerce	1 March 2021	2 of 10
2. Ms Octavia Matloa (Chairperson)	Bachelor of Commerce majoring in accounting, auditing and economics Certificate in Theory of Accounting	29 July 2024	8 of 10
3. Ms. Tebogo Tukisi	Bachelor of Commerce Certified Internal Auditor	1 October 2023	10 of 10

NAME OF MEMBER	QUALIFICATIONS	APPOINTMENT DATE	NUMBER OF ATTENDED MEETINGS
4. Mr. Stanley Ngobeni [^]	Master's in commerce- Taxation Master's in business administration Certificate in Portfolio Management and Investment Analysis Higher Diploma in Computer Auditing Certificate in Mining Taxation Certificate in Project Management Certificate in Labour Relations Professional Accountant (SA)- (SAIPA) Registered Government Auditor	4 March 2021	2 of 10
5. Mr. Tumelo Ramonotsi	Master of Business Administration (MBA) Management Advanced Program (MAP) Baccalaureus Technologies – Information Technology: Business National Diploma Information Technology	29 July 2024	8 of 10
6. Dr. Johannes Tshipa	Ph.D. Financial Management Science (UP) Master of Finance and Investment (Cum Laude). (Wits) Master of business administration (TUT) Project Management in IT (UNISA) Electrical Engineering (Natal)Global	24 May 2023	10 of 10
7. Mr. Odwa Benxa*	Higher Diploma in Accountancy Bachelor of Accounting Science	29 July 2024	3 of 10

[^] Contracts expired

*Resigned January 2025

Remuneration of Audit Committee Members

The PPSA Audit Committee is remunerated in terms of the National Treasury Rates. For the details refer to note 25 in the AFS.

The Committee's performance evaluation:

The Committee has not conducted an annual evaluation of its own performance and effectiveness for the reporting period.

The Audit Committee's Responsibilities

- The Committee is satisfied that it has discharged its responsibilities in assisting the Accounting Officer with the following activities:
- The safeguarding of assets, the operation of adequate systems, control and reporting processes: and the preparation of accurate reporting and financial statements in compliance with the applicable legal requirements and accounting standards.
- Overseeing the activities of, and ensuring coordination between, the activities of internal and external audit.
- Providing a forum for discussing exposures to financial and enterprise-wide risks and monitoring of controls designed to minimize these risks.
- Reviewing the department's quarterly financial and performance information, annual report, including the annual performance information and annual financial statements, and any other public reports or announcements containing financial and non- financial information.
- Receiving and dealing with any complaints concerning the accounting practices, internal and external audit or the content and audit of its financial statements and performance reports, or related matters.
- Annually reviewing the Committee's work in line with the charter and making recommendations to the Accounting Officer to ensure the Committee's effectiveness.
- The Risk Committee fulfilled its mandate throughout the year and the Committee is satisfied that a forum for discussing exposures to financial and enterprise-wide risks and monitoring of controls designed to minimize these risks; was provided.

Risk Management

- Management is responsible for the establishment and maintenance of an effective system of governance, risk management, the prevention and detection of fraud and internal controls.
- Internal Audit was guided by the consolidated risk profile, provided by the Enterprise Risk Management unit, critical audit areas and managements inputs in the formulation of its 3-year strategic and annual plans.
- The institution had a Risk Committee which was chaired by an independent member who reported directly to the Audit Committee.
- The Committee received reports from the Chairperson of the Risk Management Committee on a quarterly basis reporting on the effectiveness on the system of risk management.

- The Committee is satisfied that the risk mitigation measures are reported on by management and the Risk Management committee played a key oversight role.
- The Committee met four times during the year under review.
- A risk register is updated annually to ensure that all the major risks including emerging risks facing the organisation are effectively managed. The Committee monitors management's implementation of the risk management plans on a quarterly basis.

Internal Audit

The Committee approved a risk based three year rolling strategic internal audit plan and an annual audit coverage plan for the period 1 April 2024 to 31 March 2025 covering the following key audit activities for the 2024/2025 financial year:

TYPE	TOTAL PLANNED AUDITS	TOTAL COMPLETED AUDITS
Regularity Audit	4	4 (100%)
Performance audit	4	4 (100%)
Information technology	1	0 (0%)
Compliance Audit	8	8 (100%)
Total planned audits	17	17 (94%)
Postponed Audits*	(1) *	(1) *
Ad hoc audits	6	6 (100%)
Total	22	22

**NB All the postponement of audits were approved by the Audit Committee.*

The Committee reviewed all the Internal Audit reports and is satisfied:

- With the activities of the Internal Audit function, including its annual work programme, co-ordination with the External Auditors, the reports of significant investigations and the responses of management to specific recommendations.
- That Internal Audit conducted its work in accordance with the standards set by the Institute of Internal Auditors.

Accounting and Auditing Concerns Identified by Internal Audit

There are no accounting concerns that have been noted and brought to our attention; and all the auditing concerns which were brought to our attention were discussed with management and the Accounting Officer.

Other Identified Concerns

The Committee hereby highlights:

- The internal audit unit's capacity constraints
- Combined assurance framework has not been adopted and implemented.

Other than these matters, nothing significant has come to our attention to indicate any material breakdown in the functioning of controls, procedures and systems.

The Committee is of the opinion that Internal Audit is independent, has provided objective assurance and consulting activities that were designed to add value and improve the organisation's operations; and it is satisfied with the effectiveness of the Chief Audit Executive.

The Adequacy, Reliability and Accuracy of the Financial and Performance Information

Based on the information and explanations provided by management as well as the results of audits performed by the Internal Auditors, and the Auditor-General, the Committee is of the opinion that the financial and performance information provided by management to users of such information is adequate, reliable and accurate.

External Audit

- The Committee has reviewed the independence and objectivity of the external auditors; and noted that there were no non-audit services rendered by them during the year.
- In line with the legislative requirements the Committee has also considered the external auditors' independence declaration in the auditors' report, "I am independent of the constitutional institution in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code". The Committee is therefore satisfied with their independence.
- The External Auditors attended seven meetings of the Committee.
- The Committee also had two in-camera meetings with the External Auditors and is satisfied that there are no unresolved issues of concern.
- The Committee reviewed the External Audit Reports and noted that all the accounting and auditing concerns were discussed with management.
- All identified major concerns were brought to the Accounting Officer's attention.
- The Committee did not identify any major concerns which warranted to be reported to the Accounting Authority and the Auditor-General.

The Effectiveness of Internal Controls

The Committee:

- Considered all the reports issued by the various assurance providers e.g. internal and external auditors.
- Noted management's actions in addressing identified control weaknesses and is satisfied with the following achievements reported during the year:

ASSURANCE PROVIDER	TOTAL FINDINGS	RESOLVED FINDINGS	UNRESOLVED FINDINGS
Internal audit	41	15	26
External audit	29	20	9

** Total findings are cumulative and include findings from prior years.*

- We also noted no findings raised by both internal and external auditors around performance information.
- Considering the above we report that the system of internal control for the period under review is considered to have been generally adequate.

Compliance with Legal and Regulatory Provisions

The Committee has:

- Reviewed the quarterly reports submitted in terms of the Public Finance Management Act and is satisfied that no material deviations were noted.
- Noted management's policies and procedures to ensure compliance with applicable laws and regulations.
- The Committee also noted the external auditor's report highlighting shortcomings in the IT environment.

Role played in the Combined assurance:

The Committee ensured that there is no duplication of efforts between the internal audit and external audit despite the institution having not adopted a combined assurance framework.

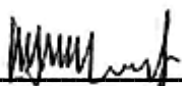
Evaluation of Financial Statements and Annual Report

The Committee has evaluated the annual financial statements and performance information for the year ended 31 March 2025 and duly recommended them for the Accounting Officer's approval prior to being submitted to the Auditor-General for audit.

Auditor-General's Report

The Committee concurs and accepts the conclusions of the Auditor-General on the annual financial statements and is of the opinion that the audited annual financial statements be accepted and read together with the report of the Auditor-General.

We would like to express our appreciation to the Chief Executive Officer, Ms. Thandi Sibanyoni, for her leadership and support, and to Internal Audit and management for their commitment and achievement of the unqualified audit opinion i.e. a clean audit opinion.



Ms. Octavia Matshidiso Matloa
Chairperson

Date: 7 August 2025

10. B-BBEE Compliance Performance Information

Criteria	Response Yes / No	Discussion
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	No	The service is not in line with the PPSA mandate and has no projects that fall under this category.
Developing and implementing a preferential procurement policy?	Yes	A Supply Chain Management Policy that is aligned with the Preferential Procurement Framework Act and its regulations is in place.
Determining qualification criteria for the sale of state-owned enterprises?	No	The Institution does not own any enterprise.
Developing criteria for entering into partnerships with the private sector?	No	The Institution currently does not have any Public Private Partnerships.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment?	No	The Institution does not award any contracts related to incentives, grants and investment schemes.



PUBLIC PROTECTOR
SOUTH AFRICA

Part D

Human Resources



30 years of strengthening Constitutional democracy
- a transformative journey.

1. Introduction

1.1 The status of human resources in the Institution

The PPSA continues to operate with a high vacancy rate at one-hundred-and-ninety-five (195) posts from the approved post establishment of five hundred and sixty-seven (567) remain unfunded, which translates to forty-one percent (34%) unfunded posts. The vacancy rate from the 372 funded posts was 10 % at the end of the reporting period a result of inadequate funds to fill posts considering the R37 million budget cut.

The PPSA recognises the critical role that senior management plays in strategic leadership and organisational performance. All the executive management posts, besides the Corporate Services post, were filled during the reporting period, which ensured stability and effective decision making. A number of exits and recruitment occurred during the year under review while acting appointments were made to ensure continuity of services. On the other hand, The Institution experienced a critical shortage of investigation staff as a direct result of a prolonged budget freeze, particularly in the core function unit.

Personnel development remained the key focus where short term learning programmes were implemented. To this end, training was provided on a continuous basis to build the capacity of employees on various aspects of their work. The training took the form of both classroom, information sharing and on-the-job training. Continuous upskilling of employees was key considering the diverse investigations that the PPSA must conduct.

1.2 Human Resource Priorities and Impact (Year in Review)

The Institution has, over the years, been a training ground for other investigation institutions, which resulted in the continuous recruitment of new investigators. The data indicates that most employees who leave the Institution are investigators, who are high on demand due to their expertise and the continuous need for investigators in the country. To mitigate against this, continuous identification and reprioritisation of office with the greatest need became the order of the day. This was critical to ensure equitable distribution of the workload across all offices.

During the year under review, the PPSA prioritised staff development through high impact short-terms programmes, which resulted in the suspension of bursary scheme. The short-term programmes were considered to be effective in providing practical skills and have immediate impact on employee performance. The implementation of training plan to upskill employees was a key focus for the PPSA.

1.3 Workforce Planning and Strategies to Attract Talent

A Workplace Skills Plan that informed the skills and number of employees required to achieve the set targets was developed and submitted to the Department of Labour as per the statutory requirement. The strategic workforce forecasting was exercised to ensure that the recruitment efforts support long term business needs and expansion plans. The talent pipeline development that focused on building relationships with academic institutions to source interns and build their capacity to enable them to access the labour market was continued with. This resulted in the placement of thirty-six interns (36) across all the PPSA offices in the country. The Institution used various platforms, including social media and professional bodies to advertise the vacancies to ensure adequate reach to all prospective candidates.

1.4 Employee Performance Management

The organisation continued to implement the performance management policy, which requires each employee to sign a performance agreement at the beginning of each financial year. This is a tool the employer uses to manage, develop and recognise employee contribution while ensuring that everyone is working towards the same organisational goal. The performance assessment of employees was conducted despite the delays in finalising same.

1.5 Employee Wellness Programmes

The core function of the Institution is highly demanding and the high vacancy rate in relation to the high case load resulted in an increased employee fatigue and burnout. A wellness plan was developed and implemented through an outsourced service provider that provides psycho-social support to employees in a confidential manner. The service provider submit month reports which are monitored and reported to management for proper interventions. While these interventions assisted to maintain institutional stability, their reach was restricted by financial and staffing constraints.

1.6 Achievements, Challenges, and Future Goals

Achievements

- Filling of key strategic senior management positions.
- Maintenance of core operations despite critical vacancies being vacant.
- Initiated internal skills development efforts with limited funding.
- Hosted Staff Excellence Awards to recognize outstanding employee contributions, boost morale

and promote a culture of excellence.

- Continued engagement with employees on retention and morale-building initiatives.

Challenges

- Filling of vacant positions due to budget constraints.
- The insufficient HR capacity to coordinate, implement, and monitor wellness initiatives.
- Non-compliance with performance management policy by employees.
- Low participation levels on wellness programmes as staff members often prioritize work demands over wellness initiatives due to heavy workloads.

Future Human Resource Plans and Goals

- Organisational structure review to align with the five-year strategic plan.
- Strengthen performance management compliance through training and enforcement.
- Reinvigorate employee wellness with low-cost but impactful initiatives.
- Digitalize HR processes for efficiency and transparency.

1.7 Personnel related expenditure

The following tables summarise the final audited personnel related expenditure by programme and by salary bands. It provides an indication of the following:

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

Table 1.7.1 Personnel expenditure by programme for the period 1 April 2024 and 31 March 2025

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Administration	69 333	66 425	1 742	1 167	96%	754
Investigations	183 653	183 452	0	201	100%	704
Complaints and Stakeholder Management	35 406	35 403	0	4	100%	1686
Total	288 392	285 280	1 742	1 372	100%	3144

Table 1.7.2 Personnel Cost by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2) *	1 232	0	36	34
Skilled (level 3-5)	4 902	2%	16	306
Highly skilled production (levels 6-8)	44 873	16%	98	458
Highly skilled supervision (levels 9-12)	183 807	64%	202	910
Senior and Top management (levels 13-16)	50 467	18%	30	1 682
Total	285 280	100%	382	3 391

*The lower-skilled salary band category pertains to interns. The Institution hosted a total of 36 interns across both the Provincial Offices and the Head Office. Trainees are not included in the official staff establishment.

Table 1.7.3 Salaries, Overtime, Home Allowance and Medical Aid by Programme for the period 1 April 2025 and 31 March 2025

Programme	Salaries		Overtime		Homeowners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount	Overtime as a % of personnel Costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Administration	36 285	19%	259	1%	1 845	5%	2 025	6%
Investigations	128 901	68%	21	0%	5 074	4%	6 905	5%
Complaints and Stakeholder Management	24 733	13%	0	0%	577	2%	984	4%
Total	189 919	100%	279	1%	7 496	11%	9 914	15%

Table 1.7.4 Salaries, Overtime, Homeowners Allowance and Medical Aid by salary band for the period 1 April 24 and 31 March 2025

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Skilled (level 1-2)	1043	1%	0	0	0	-	0	0
Skilled (level 3-5)	3 027	2%	12	0%	284	9%	414	14%
Highly skilled production (levels 6-8)	29 249	15%	105	0%	1 999	7%	3 666	13%
Highly skilled supervision (levels 9-12)	124 895	66%	162	0%	3 999	3%	5 236	4%
Senior management (level 13-16)	31 705	17%	0	0%	1 147	4%	598	2%
Total	189 919	100%	279	1%	7 429	23%	9 914	32%

1.8 Employment and Vacancies

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

- programme
- salary band
- critical occupations

Table 1.8.1 Employment and vacancies by programme as on 31 March 2025

Programme	Number of posts on approved established	Number of posts filled	Vacancy Rate	Number of Employees additional to the establishment
Administration	155	71	54%	0
Investigation	388	244	37%	0
Complaints and Stakeholder	24	19	21%	0
Total	567	334	41%	0

Table 1.8.2 Employment and vacancies by salary band as on 31 March 2025

Salary band	Number of posts on approved established	Number of posts filled	Vacancy Rate	Number of Employees additional to the establishment
Lower skilled (1-2)	0	0	0	0
Skilled (3-5)	57	14	75%	0
Highly skilled production (6-8)	119	92	23%	0
Highly skilled supervision (9-12)	347	197	43%	0
Senior management (13-16)	44	30	35%	0
Total	567	333	41%	0

Table 1.8.3 Employment and vacancies by critical occupations as on 31 March 2025

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy rate	Number of employees additional to the established
Chief Executive Officer	1	1	0%	0
Chief Operations Officer	1	1	0%	0
Executive Managers	7	6	15%	0
Senior Managers	34	23	32%	0
Total	44	31	30%	0

1.9 Filling of SMS Posts

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

Table 1.9.1 SMS post information as at 31 March 2025

SMS Level	Total Number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Institution	0	0	0	0	0
Salary Level 16	1	1	100%	0	0%
Salary Level 15	1	1	100%	0	0%
Salary Level 14	7	6	85%	1	14%
Salary Level 13	27	23	85%	5	18%
Total	36	31	86%	6	17%

Table 1.9.2 SMS post information as on 30 September 2024

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS post vacant
Director-General/ Head of Institution	0	0	0	0	0
Salary Level 16	1	1	100%	0	0%
Salary Level 15	1	1	100%	0	0%
Salary Level 14	7	6	86%	1	14%
Salary Level 13	27	20	74%	4	26%
Total	37	28	76%	5	24%

Table 1.9.3 Advertising and filling of SMS for the period 1 April 2024 and March 2025

SMS Level	Advertising	Filling of posts	
	Number of vacancies per level advertising in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 12 months
Director-General/ Head of Institution	0	0	0
Salary Level 16	0	0	0
Salary Level 15	0	0	0
Salary Level 14	0	0	0
Salary Level 13	2	0	4
Total	2	0	6

Table 1.9.4 Reasons for not having complied with the filling of funded vacant SMS-Advertised within 6 months and filled within 12 months after becoming vacant for the period 1 April 2024 and 31 March 2025

Reason for vacancies not advertised within six months
Budget reduction by National Treasury which resulted to the freezing of posts.
Reason for vacancies not filled within twelve months
Budget reduction by National Treasury which resulted to freezing of posts.

Table 1.9.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 12 months for the period 1 April 2024 and 31 March 2025

Reason for vacancies not advertised within six months
No disciplinary action was taken as the budget cut was beyond the Institution's control.
Reason for vacancies not filled within six months
Budget reduction by National Treasury which required freezing of posts to avoid overspending.

1.10 Job Evaluation

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

Table 1.10.1 Job Evaluation by Salary band for the period 1 April 2024 and 31 March 2025

Salary band	Number of posts approved on establishment	Number of Jobs Evaluated	% of posts evaluated by salary bands	Post Upgraded		Post downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower skilled (Levels 1-2)	0	0	0	0	0	0	0
Skilled (Levels 3-5)	0	0	0	0	0	0	0
Highly skilled production (Level6-8)	0	0	0	0	0	0	0
Highly skilled Supervision (Level9-12)	0	0	0	0	0	0	0
Senior Management service Band A	0	0	0	0	0	0	0
Senior Management service Band B	0	0	0	0	0	0	0
Senior Management service Band C	0	0	0	0	0	0	0
Senior Management service Band D	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

No positions were evaluated and graded for the period under the review.

Table 1.10.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2024 and 31 March 2025

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

Employees with disability	0
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The following table provides for the reporting on the number of cases where remuneration bands exceeded the grade determined by job evaluation.

Table 1.10.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2024 and 31 March 2025

Occupation	Number employees	of	Job Level	evaluation	Remuneration Level	Reason for deviation
Senior Management level	01		13		14	To match the candidate previous employer salary for recruitment purposes.
Total number of employees whose salaries exceeded the level determined by job evaluation						1
Percentage of total employed						0.3%

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

Table 1.10.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2024 and 31 March 2025

Gender	African	Asia	Coloured	White	Total
Female	0	0	0	0	0
Male	1	0	0	0	1
Total	1	0	0	0	0

Employees with disability	0	0	0	0	0
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Total number of Employees whose salaries exceeded the grades determine by job evaluation	One (1)
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1.11 Employment Changes

The table below provide a summary of turnover rates by salary band and critical occupations for the period under the review. This provides an indication of trends in the employment profile of the Institution.

Table 1.11.1 Annual turnover rates by salary band for the period 1 April 2024 and 31 March 2025

Salary band	Number of employees at beginning of period -1 April 2024	Appointments and transfers into the institution	Terminations and transfers out of the institution	Turnover rate
Lower skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	16	0	1	6.25%
Highly skilled production (Levels 6-8)	94	3	3	3%

Salary band	Number of employees at beginning of period -1 April 2024	Appointments and transfers into the institution	Terminations and transfers out of the institution	Turnover rate
Highly skilled supervision (Levels 9-12)	195	6	10	5%
Senior Management Service Bands A	30	4	2	6.6%
Senior Management Service Bands B	N/A	N/A	N/A	N/A
Senior Management Service Bands C	N/A	N/A	N/A	N/A
Senior Management Service Bands D	N/A	N/A	N/A	N/A
Contracts	0	0	0	0
Total	335	13	16	4.7%

Table 1.11.2 Annual turnover rates by critical occupation for the period 1 April 2024 and 31 March 2025

Critical occupation	Number of employees at beginning of period of -April 2024	Appointments and transfers into the institution	Terminations and transfers out of the institution	Turnover rate
Chief Executive Officer	1	0	0	0
Chief Operations Officer	1	0	0	0
Executive Managers	7	0	0	0
Senior Managers	28	3	1	4%
Total	37	3	1	3%

Table 1.11.3 Reasons why staff left the department for the period 1 April 2024 and 31 March 2025

Termination Type	Number	% of Total Resignations
Death	1	6%
Resignation	15	88%
Expiry Contract	0	0
Dismissal-misconduct	0	0
Dismissal-Inefficiency	0	0%
Discharge due to ill-health	0	0
Retirement	1	6%
Transfer to other public service Departments	0	0
Other	0	0
Total	17	100%
Total Number of employees who left as % of total employment	5%	5%

Table 1.11.4 Promotions by critical occupation for the period 1 April 2024 to March 2025

Occupation	Employees 1 April 2024	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Lower skilled (Levels 1-2)	0	0	0	0	0
Skilled (Levels 3-5)	16	0	0	3	19%
Highly skilled production (Levels 6-8)	94	1	1%	88	93%
Highly skilled supervision (Levels 9-12)	195	3	1.5%	154	78%
Senior Management (Level 13-16)	30	1	2.9%	0	0
Total	335	5	1.4%	245	71%

Table 1.11.5 Promotions by salary band for the period of 1 April 2024 and 31 March 2025

Salary band	Employees 1 April 2024	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	0	0	0	0	0
Skilled (Levels 3-5)	16	0	0	3	19%
Highly skilled production level 6-8	94	1	1%	88	93%
Highly skilled supervision (levels 9-12)	195	3	2%	154	78%
Senior Management (Levels 13-16)	30	1	3%	0	0
Total	335	5	1.4%	245	0

1.12 Employment Equity

Table 1.12.1 Total Number of Employees (Including employees with disabilities in each of the following occupational categories as on 31 March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	white	
Legislators, senior officials and managers	18	0	0	3	11	1	1	1	35
Professionals	106	4	1	1	83	3	7	3	208
Technicians and associate professionals	4	0	0	0	4	0	0	0	8
Clerks	22	1	0	0	53	6	2	0	84
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trades workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	150	5	1	4	151	10	10	4	335
Employees with disabilities	3	0	0	0	1	0	0	0	4

Table 1.12.2 Total number of employees (including employees with disabilities) in each of the following occupation bands as on 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	white	
Top Management	2	0	0	1	5	0	0	0	8
Senior Management	16	0	0	3	6	1	1	1	28
Professionally qualified and experience specialists and mid-Management	106	4	1	1	83	3	7	3	208
Skilled technical and academically qualified workers, junior management, supervisors, foreman and superintendents	4	0	0	0	4	0	0	0	8
Semi-skilled and discretionary decision making	22	1	0	0	53	6	2	0	84
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	150	5	1	5	151	10	10	4	335

Table 1.12.3 Recruitment for the period 1 April 2024 to 31 March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	white	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	1	0	0	0	2	0	0	0	3
Professionally qualified and experienced specialist and Mid-Management	1	0	0	0	7	0	0	0	8
Skilled technical and academically qualified workers, Junior management, supervisors, foreman and superintendents	0	0	0	0	1	0	0	0	1
Semi-Skilled and discretionary decision making	0	0	0	0	1	0	0	0	1
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	2	0	0	0	11	0	0	0	13
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 1.12.4 promotions for the period 1 April 2024 to March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	white	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	0	1	0	0	0	1
Professionally qualified and experienced specialist and Mid-Management	0	0	0	0	3	0	0	0	3
Skilled technical and academically qualified workers, Junior management, supervisors, foreman and superintendents	0	0	0	0	0	0	0	0	0
Semi-Skilled and discretionary decision making	0	0	0	0	0	0	0	0	0
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	4	0	0	0	4
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 1.12.5 Termination for period 1 April 2024 to March 2025

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	white	
Top Management	0	0	0	0	0	0	0	0	0
Senior Management	0	0	0	1	0	1	0	0	2
Professionally qualified and experienced specialist and Mid-Management	8	0	0	0	3	0	1	1	13
Skilled technical and academically qualified workers, Junior management, supervisors, foreman and superintendents	0	0	0	0	0	0	0	0	0
Semi-Skilled and discretionary decision making	0	0	0	0	2	0	0	0	2
Unskilled and defined decision making	0	0	0	0	0	0	0	0	0
Total	8	0	0	1	5	1	1	1	17
Employees with disabilities	0	0	0	0	0	0	0	0	0

Table 1.12.6 Disciplinary action for the period 1 April 2024 to March 2025

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	white	
Misconduct cases received	6	0	0	0	2	0	0	0	8
Total	6	0	0	0	2	0	0	0	8

Table 1.12.7 Skills development for the period 1 April 2024 to March 2025

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	white	
Legislators, senior officials and managers	18	0	0	3	11	1	1	1	35
Professionals	106	4	1	1	83	3	7	3	208
Technicians and associate professionals	4	0	0	0	4	0	0	0	8
Clerks	22	1	0	0	53	6	2	0	84
Service and sales workers	0	0	0	0	0	0	0	0	0
Skilled agriculture and fishery workers	0	0	0	0	0	0	0	0	0
Craft and related trade workers	0	0	0	0	0	0	0	0	0
Plant and machine operators and assemblers	0	0	0	0	0	0	0	0	0
Elementary occupations	0	0	0	0	0	0	0	0	0
Total	150	5	1	4	151	10	10	4	335
Employees with disabilities	3	0	0	0	1	0	0	0	4

1.13 Signing of Performance Agreements by SMS Members

The table below reflects the compliance with performance management Policy by the SMS members. The reasons for not complying within the prescribed time frames and consequence management is provided.

Table 1.13.1 Signing of Performance Agreements by SMS members as on 31 May 2024

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of number of SMS member
Director-General/ Head of Institution	0	0	0	0
Salary Level 16	1	1	1	100%
Salary Level 15	1	1	1	100%
Salary Level 14	7	6	6	100%
Salary Level 13	30	23	16	70%
Total	39	31	24	77%

Table 1.13.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 March 2025

Reasons
Non-compliance with performance management policy.

Table 1.13.3 Disciplinary steps taken against SMS members for not having concluded performance agreements as on 31 March 2025

Reasons
There were disciplinary steps taken.

1.14 Performance Rewards

The following tables reflect the performance rewards for PPSA personnel for the period under review.

Table 1.14.1 Performance Rewards by race, gender and disability for the period 1 April 2024 to 31 March 2025

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average Cost per employee (R'000)
African					
Male	71	89	80%	830	12
Female	131	131	100%	1 275	10
Asian					
Male	2	2	100%	26	13
Female	4	5	80%	38	10
Coloured					
Male	4	5	80%	44	11
Female	9	10	90%	92	10
White					
Male	0	0	0%	0	0
Female	3	3	100%	39	13
Total	224	245	100%	2 344	78

Table 1.14.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2024 to 31 March 2025

Salary band	Beneficiary Profile			Cost		Total costs as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total Cost (R'000)	Average Cost per employee (R'000)	
Lower skilled (Levels 1-2)	0	0	0	0	0	0%
Skilled (Level 3-5)	5	5	100%	23	5	0,47%
Highly skilled production (Level 6-8)	85	95	89%	640	8	1,43%
Highly skilled supervision (Level 9-12)	134	139	96%	1 681	13	0,91%
Total	224	239	94%	2 344	26	2,81%

Table 1.14.3 Performance Rewards by critical occupation for the period 1 April 2024 to 31 March 2025.

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

Table 1.14.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2024 to 31 March 2025

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

1.15 Foreign Workers

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

Table 1.15.1 Foreign workers by salary band for the period 1 April 2024 and 31 March 2025

Salary band	01 April 2024		31 March 2025		Change	
	Numbers	% of total	Number	% of total	Number	% Change
Lower skilled	0	0	0	0	0	0
Highly skilled production (Lev.6-8)	0	0	0	0	0	0
Highly skilled supervision (Lev.9-12)	0	0	0	0	0	0
Contract (Level 9-12)	0	0	0	0	0	0
Contract (Level 13-16)	0	0	0	0	0	0
Total	0	0	0	0	0	0

Table 1.15.2 Foreign workers by major occupation for period 1 April 2024 to 31 March 2025

Major occupation	01 April 2024		31 March 2025		Change	
	Numbers	% of total	Number	% of total	Number	% Change
0	0	0	0	0	0	0
0	0	0	0	0	0	0

1.16 Leave utilisation

The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 1.16.1 Sick leave for the period 1 January 2024 to 31 December 2024

Salary band	Total days	% Days with Medical certificate	Number of Employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated cost (R'000)
Lower skills (Level 1-2)	0	0	0	0	0	0
Skilled (Level 3-5)	504	88%	8	57%	4	23 355
Highly skilled production (Levels 6-8)	3 312	56%	52	56%	5	253 768
Highly skilled supervision (Levels 9-12)	7 092	59%	191	96%	8	482 307
Top and senior management (Levels 13-16)	1 116	100%	16	51%	7	656 904
Total	12 024	76%	267	65%	8	1416 334

Table 1.16.2 Disability leave (temporary and permanent) for the period 1 January 2024 to 31 December 2024

Salary band	Total days	% Days with Medical certificate	Number of employees using disability leave	% of employees total using disability leave	Average days per employee	Estimated cost (R'000)
Lower skills (Level 1-2)	0	0	0	0	0	0
Skilled (Level 3-5)	0	0	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	0	0	0
Highly skilled supervision (Levels 9-12)	105	100%	3	0.09%	35	257 042
Senior management (Levels 13-16)	0	0	0	0	0	0
Total	105	100%	3	0.09%	35	257 042

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

Table 1.16.3 Annual leave for the period 1 January 2024 to December 2024

Salary band	Total days	Number of days taken	Number of employees using annual leave	Average per employee
Lower skills (Level 1-2)	0	0	0	0
Skilled (Level 3-5)	420	375	14	25
Highly skilled production (Levels 6-8)	2 760	2 067	69	29
Highly skilled supervision (Levels 9-12)	5 910	5 574	193	24
Senior management (Levels 13-16)	930	245	31	26
Total	10 020	8 258	307	26

Table 1.16.4 Capped leave for the period 1 January 2024 to 31 December 2024

Salary band	Total days of capped leave taken	Number of Employees using capped leave	Average number of days taken per employee	Average capped leave per employee as on 31 March 2025
Lower skills (Level 1-2)	0	0	0	0
Skilled (Level 3-5)	0	0	0	0
Highly skilled production (Levels 6-8)	0	0	0	31
Highly skilled supervision (Levels 9-12)	0	0	0	32
Senior management (Levels 13-16)	0	0	0	60
Total	0	0	0	41

Table 1.16.5 Leave payouts for the period 1 April 2024 and 31 March 2025

Reason	Total Amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2024/25 due to non-utilisation of leave for the previous cycle	415 251	3	138 417
Capped leave payouts on termination of service for 2024/25	0	0	0
Current leave payout on termination service for 2024/25	1 001 012	18	78 681
Total	1 416 263	21	108 549

1.17 HIV/AIDS & Health Programmes

Table 1.17.1 steps taken to reduce the risk of occupational exposure

Unit/ categories of employees identified to be at high risk of contracting HIV	Key steps taken to reduce the risk
All categories	Employee Health and Wellness Programme interventions
Voluntary testing and counselling done during the wellness days quarterly.	Emotional support provided through an external service provider, LYRA Wellbeing programmes.

Table 1.17.2 Details of Health promotion and HIV/AIDS Programmes

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Part VI E of Chapter 1 of the Public Service Regulations, 2001? If so, provide her/his name and position	X		Ms Z Luthuli: Senior Manager: HRM &D
2. Does the department have a dedicated unit, or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		HRM
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme	X		- Health and Wellness support. - Family and Relationship support. - Awareness and promotion.
4. Has the department established (a) committee(s) as contemplated in Part VI E.5 (e) of Chapter 1 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	X		
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.		X	
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV positive from discrimination? If so, list the key elements of these measures.	X		- Enforce non-discrimination Policy (HIV and AIDS). - Maintained confidentiality. - Access to voluntary counselling and testing (VCT)
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	X		- Early detection and Treatment - Prevention and Awareness - Created a supportive and caring work environment
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		- Health outcome data to track improvements and the number of employees referred. - Health risk assessments - Productivity and Absenteeism metrics

1.18 Labour Relations

Table 1.18.1 Collective agreements for the period 1 April 2024 and 31 March 2025

Subject matter	Date
None	N/A
The Institution, with the support of the Minister of DPSA, adopts all collective agreements signed at the PSCBC.	
Total number of collective agreements	None

Table 1.18.2 Misconduct and disciplinary hearings finalised for the period 1 April 2024 and 31 March 2025

Outcomes of disciplinary hearings	Number	% of total
Correctional Counselling	0	0
Verbal warning	0	0
Written warning	1	0.29
Suspended without pay	0	0
Fine	0	0
Demotion	0	0
Dismissal	0	0
Not guilty	0	0
Case withdrawn	1	0.29
Total	2	0.59
Total number of Disciplinary hearings finalised	None	

Table 1.18.3 Types of misconduct addressed at disciplinary hearing for the period 1 April 2024 and 31 March 2025

Type of misconduct	Number	% of total
Non-disclosure of information	1	0.29
Insolence and insubordination	1	0.29
Total	2	0.59

Table 1.18.4 Grievances logged for the period 1 April 2024 and 31 March 2025

Grievances	Number	% of total
Number of grievances resolved	2	0.59
Number of grievances not solved	0	0
Total number of grievances lodged	2	0.59

Table 1.18.5 Disputes lodged with councils for period 1 April 2024 and 31 March 2025

Disputes	Number	% of total
Number of disputes upheld	0	0
Number of disputes dismissed	1	0.59
Total number of disputes lodged	5	2%

Table 1.18.6 Strike actions for the period 1 April 2024 and 31 March 2025

Total number of persons working days lost	
Total costs working days lost	None
Amount recovered as a result of no work no pay (R'000)	N/A

Table 1.18.7 Precautionary suspensions for the period 1 April 2024 and 31 March 2025

Number of people suspended	None
Number of people who's suspension exceeded 30 days	None
Average number of days suspended	N/A
Cost of suspension (R'000)	N/A

1.19 Skills development

This section highlights the efforts of the institution with regard to skills developments.

Table 1.19.1 Training needs identifies for period 1 April 2024 and 31 March 2025

Occupation category	Gender	Number of employees as at 1 April 2024	Training needs identified at start of the reporting period			
			Learnership	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	14	0	12	14	14
	Male	21	0	21	21	21
Professionals	Female	96	0	2	94	94
	Male	112	0	6	112	112
Technicians and associate professionals	Female	4	0	0	4	4
	Male	4	0	0	4	4
Clerks	Female	61	0	7	61	61
	Male	23	0	6	23	23
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	175	0	21	175	175
	Male	160	0	48	160	160
Total		335	0	69	335	335

Table 1.19.2 Training provided for the period 1 April 2024 and 31 March 2025

Occupation category	Gender	Number of employees as of 1 April 2024	Training needs identified at start of the reporting period			
			Learnership	Skills Programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	14	0	0	12	12
	Male	21	0	0	21	21
Professionals	Female	96	0	3	90	90
	Male	112	0	6	92	92
Technicians and associate professionals	Female	4	0	3	11	11
	Male	4	0	3	8	8
Clerks	Female	61	0	3	59	59
	Male	23	0	3	24	24
Service and sales workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators and assemblers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Elementary occupations	Female	0	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	175	0	9	172	172
	Male	160	0	12	145	145
Total		335	0	21	317	317

1.20 Injury on duty

Table 1.20.1 Injury on duty for the period 1 April 2024 and 31 March 2025

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

1.21 Utilisation of Consultants

Table 1.21.1 Report on consultant appointments using appropriated funds for the period 1 April 2024 and 31 March 2025

Project title	Total number of consultants that worked on project	Duration (Workdays)	Contract value in Rand
Employee Health Wellness Programme	One (1)	365	R 258 826.56

Table 1.21.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2024 and 31 March 2025

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of Consultants from HDI groups that work on the project
Employee Health Wellness Programme	19%	19%	1

Table 1.12.3 Report on consultant appointments using Donor funds for the period 1 April 2024 and 31 March 2025

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

Table 1.12.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged individuals (HDIs) for the period 1 April 2024 and 31 March 2025

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

1.22 Severance Packages

Table 1.22.1 Granting of employee-initiated severance packages for the period 1 April 2024 and 31 March 2025

Salary band	Number of applications received	Number of applications referred to the MP	Number of applications supported by the MP	Number of packages approved by the Institution
Lower skilled (Level 1-2)	0	0	0	0
Skilled (Level 3-5)	0	0	0	0
High skilled production (Levels 9-12)	0	0	0	0
Senior management (Levels 13-16)	0	0	0	0
Total	0	0	0	0



PUBLIC PROTECTOR
SOUTH AFRICA

Part E

PFMA Compliance



30 years of strengthening Constitutional democracy
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1. Irregular expenditure

1.1 Reconciliation of Irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	55 822	49 984
Adjustment to the opening balance	-	-
Opening balance as restated	55 822	-
Add: Irregular expenditure confirmed	4 523	5 838
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	58 518	-
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	1827	55 822

1.2 Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure that was under assessment	-	-
Irregular expenditure that relates to the prior year and identified in the current year	-	5 838
Irregular expenditure for the current year	4 522	-
Total	4 522	5 838

The breakdown of the irregular expenditure is provided in note 31 to the Annual Financial Statements.

1.3 Details of irregular expenditure (under assessment, determination, and investigation)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	-	-

1.4 Details of Irregular expenditure condoned

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure condoned	-	-
Total	-	-

1.5 Details of Irregular expenditure removed (not condoned)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	58 518	-
Total	58 518	-

1.6 Details of Irregular expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	-	-
Total	-	-

Irregular expenditure is recoverable only in instances where the Institution suffered losses. The Institution did not suffer any losses as the services were rendered.

1.7 Details of Irregular expenditure Written off (irrecoverable)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure Written off	-	-
Total	-	-

Irregular expenditure can only be written off if it was not recoverable. As stated under the preceding table, no expenditure was recoverable as the Institution did not suffer any losses.

1.8 Additional disclosure relating to Inter-Institutional Arrangements

1.8.1 Details of non-compliance cases where an institution is involved in an inter-institutional arrangement (where such institution is not responsible for the non-compliance)

Description
N/A
Total

There were no cases of non-compliance involving inter-institutional arrangements.

1.8.2 Details of irregular expenditure cases where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)

Description	2024/2025	2023/2024
	R'000	R'000
N/A		
Total		

There were no cases of non-compliance involving inter-institutional arrangements.

1.9 Details of disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken
None

2. Fruitless and wasteful expenditure

2.1 Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	2 816	2 816
Adjustment to the opening balance	-	-
Opening balance as restated	2 816	-
Add: Fruitless and wasteful expenditure confirmed	31	-
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 recoverable and written off	-	-
Closing balance	2 847	2 816

2.2 Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	-	-
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	-	-
Fruitless and wasteful expenditure for the current year	31	-
Total	31	-

2.3 Details of Fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	-	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	-	-
Total	-	-

2.4 Details of Fruitless and wasteful expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure recoverable	-	-
Total	-	-

Conclusions as to whether the amounts are recoverable will be ascertained after the determination tests have been concluded. The determination tests were ongoing at year end.

2.5 Details of Fruitless and wasteful expenditure not recoverable and written off

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	-	-
Total	-	-

It is only after the conclusion of the determination test and the conclusion of the responsible employee's affordability assessment that fruitless and wasteful expenditure can be considered for write off. These processes were not concluded at year end.

2.6 Details of disciplinary or criminal steps taken as a result of fruitless and wasteful expenditure

Disciplinary steps taken
N/A

No disciplinary steps have been taken against any employee as the determination test was not concluded at year end.

3. Unauthorised expenditure

3.1 Reconciliation of unauthorised expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Adjustment to the opening balance	-	-
Opening balance as restated	-	-
Add: Unauthorised expenditure confirmed	-	-
Less: Unauthorised expenditure approved with funding	-	-
Less: Unauthorised expenditure approved without funding	-	-
Less: Unauthorised expenditure recoverable	-	-
Less: Unauthorised expenditure not recoverable and written off	-	-
Closing balance	-	-

The definition of unauthorised expenditure is not applicable to the Institution as it does not have its own budget Vote.

3.2 Reconciling notes

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

The definition of unauthorised expenditure is not applicable to the Institution as it does not have its own budget Vote.

3.3 Details of unauthorised expenditure (under assessment, determination, and investigation)

Description	2024/2025	2023/2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total	-	-

The definition of unauthorised expenditure is not applicable to the Institution as it does not have its own budget Vote.

4. Additional disclosure relating to material losses in terms of PFMA section 40 (3) (b) (i) & (iii)13

4.1 Details of material losses through criminal conduct

Material losses through criminal conduct	2024/2025	2023/2024
	R'000	R'000
Theft	-	-
Other Material losses	-	-
Less: Recoverable	-	-
Less: Not recoverable and written off	-	-
Total	-	-

No material losses through criminal conduct were incurred during the reporting period.

4.2 Details of other material losses

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

No other material losses were incurred during the reporting period.

4.3 Other material losses recoverable

Nature of losses	2024/2025	2023/2024
	R'000	R'000
N/A	-	-
Total	-	-

No other material losses were incurred during the reporting period.

4.4 Other material losses not recoverable and written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
N/A	-	-
Total	-	-

No other material losses were incurred during the reporting period.

5. Information on late and / or non-payment of suppliers

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	2 672	82 740
Invoices paid within 30 days or agreed period	2 664	82 155
Invoices paid after 30 days or agreed period	8	585
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	-	-

6. Information on Supply Chain Management

6.1 Procurement by other means

In terms of the National Treasury PFMA SCM Instruction No.3 of 2021/2022, if in a specific case, it is impractical to invite competitive bids, the Institution may procure goods or services by other means provided that reasons for deviating from inviting competitive bids must be recorded and approved by the Accounting Officer.

Procurement by other means includes limited bidding and procurement that occurs in emergency situations and urgent cases.

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
1. Insurance	Lateral Unison Insurance Brokers	Single source	11 213	46
2. Offsite storage	Iron Mountain South Africa	Single source	11 214	47
3. Cleaning services	Ngqutura Transport Services	Single source	11 222	8
4. Cleaning services	Mamulo Trading and projects	Single source	11 228	76
5. Cleaning services	M-JNR and Olwethu Consulting	Single source	11 229	46
6. Operating systems software	Microsoft SA (Pty) Ltd	Sole source	11 165	850
7. Wide area network	SITA	Sole source	11 178	9 376
8. Payroll software	Red Ember Technology	Single source	11 256	18
9. Payroll software	Red Ember Technology	Single source	11 266	2
10. Legal representation	Macrobert Attorneys Incorporated	Urgent case	11 268	87
11. Wide area network	SITA	Single source	11 274	5
12. Legal representation	Werksmans Incorporated	Single source	11 329	717
13. Security services	Fidelity ADT and Technical	Single source	11 331	39
14. VIP vehicle fittings	Remmogo Signalling and Branding	Single source	11 350	65
15. Legal representation	Saljee Govender Van der Merwe	Single source	11 362	256
16. Legal representation	Werkmans Incorporated	Single source	11 370	655
17. Legal representation	Moeti Kanyane Attorneys	Single source	11 361	863
18. Professional membership	Institute of Internal Auditors	Sole source	11 398	14
19. Professional membership	Association of Certified Fraud Examiners	Sole source	11 393	57
20. Professional membership	CIPS Southern Africa	Sole source	11 502	15
21. Municipal services	Vhembe Municipality	Single source	11 483	9
22. Payroll software	Red Ember Technologies	Single source	11 506	16
23. Offsite storage	Iron Mountain South Africa	Single source	11 464	189
24. Financial reporting software	Adapt IT	Sole source	11 803	6
25. Conferences and seminars	Mudifhofela	Emergency	11 648	26
26. Community engagements	Ngcobo FM	Single source	11 578	10
27. Community engagements	Mafisa FM	Single source	11 563	8
28. Community engagements	Agang Community Radio station	Single source	11 562	6
29. Community engagements	Mmabatho FM	Single source	11 579	7
30. Community engagements	Modiri FM	Single source	11 564	6
31. Community engagements	Star FM	Single source	11 565	5
32. Financial reporting software	Adapt IT	Sole source	11 665	5
33. Financial reporting software	Adapt IT	Sole source	11 670	118
34. Professional membership	The Ethics Institute	Sole source	11 681	229
35. Telecommunication	Innovo Networks	Single source	11 710	290
36. Conferences and seminars	Nontozaza Cleaning and Catering Solution	Urgent case	11 702	29
37. Print media monitoring	Calandria 159 CC/Newspaper Direct	Sole source	11 723	80
38. Training	Institute of Internal Auditors	Sole source	11 827	92
39. Operating systems software	Microsoft SA (Pty) Ltd	Sole source	11 830	1 150
40. Security services	Prime African Security (Pty) Ltd	Emergency	11 902	656
41. Training and professional membership	Anti-Fraud Risk Investigations and Compliance Academy	Sole source	11 824	1 674
Total				17 855

Limited bidding means a bidding process reserved for a specific group or category of possible suppliers through procurement by:

- Sole source where there is no competition in the market and only one supplier is able to provide the goods or services.
- Single source where a thorough analysis of the market and transparent and equitable pre-selection process is used to decide on one supplier among a few prospective bidders to make a proposal.
- Multiple sources where a thorough analysis of the market indicates that there is limited competition and only a few bidders are requested to make a proposal.

An emergency situation is a serious and unexpected situation that poses an immediate risk to health, life, property and environment which calls for urgent action and there is insufficient time to follow a competitive bidding process.

Urgent cases mean cases where early delivery of goods and services is critical and the invitation of competitive bids is either impossible or impractical, not due to improper planning.

6.2 Contract variations and expansions

The PFMA SCM Instruction No 03 of 2021/2022 that was issued by National Treasury provides that the Accounting Officer may:

- (a) expand a contract by increasing the scope of work; or
- (b) vary a contract by changing the scope of work.

The instruction prescribes that where expansions or variations have occurred, the Accounting Officer must submit a monthly report, including the reasons for the expansion or variation, to National Treasury and the AGSA and provide additional information that may be requested pertaining to the expansions or variations. The prescribed reports and information were submitted to the two bodies.

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s	Value of current contract expansion or variation
				R'000	R'000	R'000
1. Security services	Prime African Security	Expansion	11 265	126	-	86
2. Office accommodation	Mowana Properties	Expansion	11 279	681	-	587
3. Telecommunication	Telkom SA	Expansion	11 973	5 970	-	639
4. Security services	Prime African Security	Expansion	11 407	199	-	284
5. Leasehold improvements	Thabong Project Enterprise	Variation	11 231	137	-	8
6. Security services	Fidelity ADT	Expansion	11 096	2 123	273	45
7. Office accommodation	SKG Africa Group	Variation	11 389	508	-	59
8. Office accommodation	Redefine Properties	Variation	11 388	1 237	-	1 514
9. Operating systems software	Microsoft Ireland	Variation	11 519	8 702	-	450
10. Cleaning services	The Reeds Cleaning Corporation	Expansion	11 630	816	112	93
11. Cleaning services	Tiney Cleaning Services	Expansion	11 628	404	-	21
12. Cleaning services	Tiney Cleaning Services	Expansion	11 631	761	159	99
13. Office accommodation	Umbulumko Knowledge Services	Variation	10 928	202	-	233
14. Offsite storage	Iron Mountain South Africa	Expansion	11 464	189	-	60
15. Accounting software	G3G (Pty) Ltd	Expansion	11 859	2 071	-	412
16. Operating systems software	Microsoft Ireland	Variation	11 812	8 702	450	1 885
17. Wide area network	SITA	Variation	11 829	9 375	-	159
Totals				42 202	6 632	993



PUBLIC PROTECTOR
SOUTH AFRICA



Part F

Financial Information



30 years of strengthening Constitutional democracy
- a transformative journey.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

General Information

Nature of business and principal activities

The Public Protector is an independent institution established in terms of section 181 of the Constitution, the Public Protector has the power, as regulated by national legislation, to investigate any conduct in state affairs, or in the public administration in any sphere of government, that is alleged or suspected to be improper or to have resulted in any impropriety or prejudice, to report on that conduct and to take appropriate remedial action, in order to strengthen and support constitutional democracy in the Republic. The Public Protector is accountable to the Parliament of South Africa.

Business address	175 Lunnon Street Hillcrest Office Park 0083
Postal address	Private Bag X677 Pretoria 0001
Bankers	Standard Bank of South Africa
Auditors	Auditor General of South Africa

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

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Public Protector South Africa

Annual Financial Statements for the year ended 31 March

Abbreviation and Acronyms

Abbreviations used:

AGSA	Auditor General South Africa
AORC	African Ombudsman Research Centre
DoJ&CD	Department of Justice and Constitutional Development
GEPF	Government Employee Pension Fund
GRAP	Generally Recognised Accounting Practice
IAS	International Accounting Standards
MTEF	Medium Term Expenditure Framework
PP	Public Protector
PPSA	Public Protector South Africa
SASSETA	South African Security Sector Education Training Authority

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Report of the Auditor-General

Report of the auditor-general to Parliament on Public Protector South Africa

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Public Protector South Africa set out on pages 163 to 225, which comprise the statement of financial position as at 31 March 2025, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Public Protector South Africa as at 31 March 2025 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor-general for the audit of the financial statements section of my report.
4. I am independent of the constitutional institution in accordance with the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the accounting officer for the financial statements

6. The accounting officer is responsible for the preparation and fair presentation of the financial statements in accordance with the Standard of GRAP and the requirements of the PFMA and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
7. In preparing the financial statements, the accounting officer is responsible for assessing the constitutional institution's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the constitutional institution or to cease operations, or has no realistic alternative but to do so.

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

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
9. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at pages 6 and 7, forms part of my auditor's report.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Report of the Auditor-General

Report on the annual performance report

10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof; I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
11. I selected the following material performance indicators related to programme 2 – Investigations presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the constitutional institution's performance on its primary mandated functions and that are of significant national, community or public interest.
- Number of cases finalised through investigations
 - Number of case finalised by means of advice given / assistance rendered
 - Percentage of adherence to turnaround times in finalisation of cases
 - Number of systemic investigations / interventions finalised
12. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the constitutional institution's planning and delivery on its mandate and objectives.
13. I performed procedures to test whether:
- the indicators used for planning and reporting on performance can be linked directly to the constitutional institution's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the constitutional institution's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
 - the reported performance information 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 overachievement of targets.
14. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.
15. I did not identify any material findings on the reported performance information for the selected indicators.

Other matter

16. I draw attention to the matter below.

Achievement of planned targets

17. The annual performance report includes information on reported achievements against planned targets and provides explanations for overachievement.

Report on compliance with legislation

18. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Report of the Auditor-General

compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the constitutional institution's compliance with legislation.

19. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
20. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the constitutional institution, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
21. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

22. The accounting officer is responsible for the other information included in the annual report. Which includes the general information, performance Information, governance report and human resource management report. The other information referred to does not include the financial statements, the auditor's report and those selected material indicators in the scoped-in programme presented in the annual performance report that have been specifically reported on in this auditor's report
23. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
24. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in programme presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
25. The other information I obtained prior to the date of this auditor's report is the PFMA compliance report, and the general information, performance Information, governance report and human resource management report are expected to be made available to us after 31 July 2025.
26. If, based on the work I have performed on the other information that I obtained prior to the date of this auditor's report, I conclude that there is a material misstatement of this other information, I am required to report that fact.
27. When I do receive and read the general information, performance Information, governance report and human resource management, 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

28. 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.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Report of the Auditor-General

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

Auditor General

Pretoria

30 July 2025



AUDITOR-GENERAL
SOUTH AFRICA

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Report of the Auditor-General

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 institution'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 institution's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the constitutional institution to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a constitutional institution to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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

I also provide the accounting officer with a statement that I have complied with relevant 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.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Report of the Auditor-General

COMPLIANCE FINDINGS ENGAGEMENT: FIRM LEVEL COMPLIANCE REQUIREMENTS FOR REPORTING - PFMA 2024-25.

Type of auditee: Constitutional institution

Legislation	Section, regulation or paragraph
Public Finance Management Act 1 of 1999	Section 38(1)(b); 38(1)(c)(ii); 38(1)(d); 38(1)(f); 38(1)(h)(ii); 40(1)(a); 40(1)(b); 40(1)(c); 44;45(b)
Treasury Regulations, 2005	16A6.1; 16A6.2;(a); 16A6.2;(b); 16A6.3;(a); 16A6.3;(b); 16A6.3;(e); 16A6.4; 16A6.5; 16A6.6; 16A7.1; 16A7.3; 16A7.6; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A9.1(d); 16A9.1(e); 16A9. 1(f); 16A9.2; 16A9.2(a)(ii); 17.1.1; 18.2; 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
National Treasury Instruction No. 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
Second amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2020/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No.4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 4.1; 4.2(b); 4.17; 4.3; 4.4(a); 7.2; 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulation, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; 6.6; 6.8; 7.1; 7.2; 7.3; 7.6; 7.8; 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Responsibilities and Approval

The Accounting Officer is required by the Public Finance Management Act (Act 1 of 1999), 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 institution as at the end of the period and the results of its operations and cash flow 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 she is ultimately responsible for the system of internal financial control established by the institution and places considerable importance on maintaining a strong control environment. To enable the Accounting Officer to meet these responsibilities, the Executive Authority sets standards for internal control aimed at reducing the risk of error or deficit in a cost effective manner. The standards include proper delegation of responsibilities within a clearly define framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the institution and all employees are required to maintain the highest ethical standards in ensuring the institution's business is conducted in a manner that is above reproach in all reasonable circumstances. The focus of risk management in the institution is on identifying, assessing, managing and monitoring all known forms of risk across the institution. While operating risk cannot be fully eliminated, the institution 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 Accounting Officer has reviewed the institution's cash flow forecast for the year to 31 March 2026 and, in the light of this review and the current financial position she is satisfied that the institution has or has access to adequate resources to continue in operational existence for the foreseeable future.

The institution receives a grant from National Treasury through the Department of Justice and Constitutional Development (DoJ&CD) for continued funding of operations.

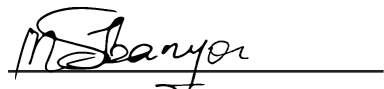
Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Responsibilities and Approval

Responsibilities and Approval (Continues)

The annual financial statements are prepared on the basis that the institution is a going concern and that it has neither the intention nor the need to liquidate or curtail materially, the scale of its operations. The annual financial statements set out from page 5, which have been prepared on the going concern basis, were approved on 30 July 2025 and were signed off by:



Accounting Officer

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Position as at 31 March 2025

Figures in Rand		2025	2024 Restated*
Assets			
Current Assets			
Prepayments	3	5 683 216	2 449 386
Deferred lease asset		615 316	177 334
Receivables from exchange transactions	4	1 598 870	1 373 372
Receivables from non-exchange transactions	5	2 105 931	1 623 302
Cash and cash equivalents	6	95 551 582	104 858 652
		105 554 915	110 482 046
Non-Current Assets			
Property, plant and equipment	7	48 859 248	30 404 568
Intangible assets	8	900 674	1 026 751
		49 759 922	31 431 319
Total Assets		155 314 837	141 913 365
Liabilities			
Current Liabilities			
Payables from exchange transactions	9	29 240 300	14 673 892
Payables - Third party funds	10	496 679	171 725
Finance lease obligation	11	461 882	174 040
Employee benefit obligation	12	143 000	133 000
Unspent conditional grants and receipts	13	14 567 129	-
Provisions	14	31 770 057	25 036 716
		76 679 047	40 189 373
Non-Current Liabilities			
Employee benefit obligation	12	12 979 000	10 328 000
Finance lease obligation	11	952 025	39 057
Provisions	14	4 299 896	3 149 395
		18 230 921	13 516 452
Total Liabilities		94 909 968	53 705 825
Net Assets		60 404 869	88 207 540
Accumulated surplus		60 404 869	88 207 540
Total Net Assets		60 404 869	88 207 540

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Statement of Financial Performance

Figures in Rand		2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Recoveries of legal fees		550 260	832 513
Sundry income	15	989 908	419 472
Interest received	16	8 823 646	9 118 752
Total revenue from exchange transactions		10 363 814	10 370 737
Revenue from exchange transactions			
Transfer revenue			
Government grants & subsidies		352 007 000	357 261 000
Revenue from services in kind	17	773 950	13 035 886
Revenue recognised from conditional grants	13	3 698 164	-
Total revenue from non-exchange transactions		356 479 114	370 296 886
Total revenue		366 842 928	380 667 623
Expenditure			
Staff costs	18	(285 279 699)	(265 151 123)
Depreciation and amortisation	19	(7 794 318)	(5 176 240)
Finance cost and interest expense	20	(1 428 534)	(1 679 706)
Conditional allocation expenses - CARA	13	(3 698 164)	-
Donations		(100 000)	-
Administrative expenses	21	(95 590 359)	(85 628 214)
Total expenditure		(393 891 074)	(357 635 283)
Operating surplus / (deficit)		(27 048 146)	23 032 340
Gain on disposal of assets and liabilities		3 506	-
Loss on disposal of assets and liabilities		-	(363 992)
Impairment loss	4	-	(63 359)
Reversal of impairment loss	4	53 278	-
Actuarial gains	12	-	3 664 000
Actuarial losses		(709 000)	-
Loss on foreign exchange		(102 307)	(112 591)
Net gains / (losses)		(754 523)	3 124 058
Net Surplus / (Deficit) for the year ended 31 March 2025		(27 802 669)	26 156 398

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Statement of Changes in Net Assets

Figures in Rand	Accumulated surplus / deficit	Total net assets
Balance at 01 April 2023	58 897 764	58 897 764
Surplus as previously stated	25 621 794	25 621 794
Correction of error (Note 27)	3 687 982	3 687 982
Surplus for the year as restated	29 309 776	29 309 776
Restated Balance at 01 April 2024	88 207 538	88 207 538
Surplus / (Deficit for the year	(27 802 669)	(27 802 669)
Total changes	(27 802 669)	(27 802 669)
Balance at 31 March 2025	60 404 869	60 404 869

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Cash Flow Statement

Figures in Rand	2025	2024 Restated*
Cash flows from operating activities		
Receipts		
Grants	352 007 000	357 261 000
Conditional grant	18 265 293	-
Interest received	8 930 796	9 065 647
Other receipts	860 123	1 524 789
Third party funds - receipts	821 986	-
	380 885 198	367 851 436
Payments		
Staff costs	(279 388 410)	(268 536 740)
Suppliers	(85 285 646)	(95 392 802)
Third party funds - Payments	(497 032)	-
Interest on late payment	(30 574)	-
	(365 201 662)	(363 929 542)
Net cash flows from operating activities	22 15 683 536	3 921 894
Cash flows from investing activities		
Purchase of property, plant and equipment	(24 863 470)	(23 160 451)
Proceeds from sale of property, plant and equipment	152 101	141 000
Net cash flows utilised in investing activities	(24 711 369)	(23 019 451)
Cash flows from financing activities		
Finance lease obligation	(168 184)	(2 132 962)
Donations	(100 000)	-
Finance costs	(11 053)	(124 911)
Net cash flows utilised in financing activities	(279 237)	(2 257 873)
Net increase/(decrease) in cash and cash equivalents	(9 307 070)	(21 355 430)
Cash and cash equivalents at the beginning of the year	104 858 652	126 214 081
Cash and cash equivalents at the end of the year	95 551 582	104 858 651

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Statement Of Comparison of Budget and Actual Amounts

Budget on Accrual Basis

	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
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Figures in Rand

Statement of Financial Performance

Revenue from exchange transactions

Recoveries of legal fees	-	-	-	550 260	550 260	1 (Note 32)
Sundry income	185 000	(85 000)	100 000	989 908	889 908	2 (Note 32)
Interest received	3 090 000	4 110 000	7 200 000	8 823 646	1 623 646	3 (Note 32)
Total revenue from exchange transactions	3 275 000	4 025 000	7 300 000	10 363 814	3 063 814	

Revenue from non-exchange transactions

Transfer revenue

Government grants & subsidies	352 007 000	-	352 007 000	352 007 000	-	
Revenue from services in kind	-	-	-	773 950	773 950	4 (Note 32)
Revenue recognised from conditional grants	-	-	-	3 698 164	3 698 164	5 (Note 32)
Total revenue from non-exchange transactions	352 007 000	-	352 007 000	356 479 114	4 472 114	
Total revenue	355 282 000	4 025 000	359 307 000	366 842 928	7 535 928	

Expenditure

Staff cost	(280 260 000)	-	(280 260 000)	(285 279 699)	(5 019 699)	6 (Note 32)
Depreciation and amortisation	(2 928 000)	(3 531 000)	(6 459 000)	(7 794 318)	(1 335 318)	7 (Note 32)
Finance cost and interest expense	-	(500 000)	(500 000)	(1 428 534)	(928 534)	8 (Note 32)
Conditional allocation expense - CARA	-	-	-	(3 698 164)	(3 698 164)	9 (Note 32)
Donations	-	-	-	(100 000)	(100 000)	10 (Note 32)
Administrative expenses	(72 094 000)	6 000	(72 088 000)	(95 590 359)	(23 502 359)	11 (Note 32)
Total expenditure Operating deficit	(355 282 000)	(4 025 000)	(359 307 000)	(393 891 074)	(34 584 074)	
Gain on disposal of assets and liabilities	-	-	-	3 506	3 506	12 (Note 32)
Reversal of impairment loss	-	-	-	53 278	53 278	13 (Note 32)
Actuarial gains/losses	-	-	-	(709 000)	(709 000)	14 (Note 32)
Loss on foreign exchange	-	-	-	(102 307)	(102 307)	15 (Note 32)
	-	-	-	(754 523)	(754 523)	
Net Surplus / (Deficit)	-	-	-	(27 802 669)	(27 802 669)	
Actual Amount on Comparable Basis as present in the Budget and Actual Comparative Statement	-	-	-	(27 802 669)	(27 802 669)	

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1. Presentation of annual financial statements

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 89(1) of the Public Finance Management Act (Act 1 of 1999).

The 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. 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, which have been consistently applied in the preparation of the financial statements, are disclosed below.

1.1 Presentation currency

These financial statements are presented in South African Rand, which is the currency of the primary economic environment in which the Institution operates, utilising revenue raised from government budget allocations.

1.2 Prepayments

Prepayments represent payments made in advance of the receipt of the associated goods and services, including insurance premiums, applications and operating systems software licences, warranties on its computer and other equipment. Parties with which the Institution contracts may, based on industry practice require payment of deposits to secure the goods and services required by the Institution in the future.

Recognition

Prepayments are recognised as current assets as the future economic benefit will be consumed within a period of 12 months after the reporting period and, in instances where future economic benefit are expected to be consumed after a period of 12 months, a non-current asset

Measurement and derecognition

Prepayments are initially measured as the actual amount paid in advance. The prepayment is expensed on a monthly basis over the period in which the Institution consumes the economic benefit or in the case of a once off consumption, in the month in which the economic benefits paid for in advance are consumed.

1.3 Financial instruments

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

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.3 Financial instruments (continued)

A financial asset is:

- cash;
- a residual interest of another Institution; or
- a contractual right to:
 - receive cash or another financial asset from another Institution; or
 - exchange financial assets or financial liabilities with another Institution under conditions that are potentially favourable to the Institution.

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another Institution; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the Institution.

The Institution's financial assets mainly comprise of the following:

Receivables from exchange transactions which are composed of trade and other receivables from exchange transactions and include interest receivable from deposits held with financial Institutions and amounts due from contractual relationships with employees and employees that have signed the acknowledgement of debts. Financial assets exclude statutory receivables as defined in the Standard of GRAP on Statutory Receivables (GRAP 108, however, receivables and payables recognised as a result of contractual non-exchange revenue transactions are subsequently measured, derecognised, presented and disclosed as financial instruments.

Cash equivalents in the form of short-term, highly liquid investments, readily convertible into known amounts of cash that are held with registered banking Institutions with maturities of three months or less and are subject to an insignificant risk of change in value as well as cash on hand.

The Institution's financial liabilities mainly comprise of payables from exchange transactions in the form of trade and other payables from exchange transactions that include trade payables and accruals. They exclude employers' rights and obligations under employee benefit plans to which the standard of GRAP on Employee Benefit applies as well as finance lease payables to which the standard of GRAP on Leases as they are outside the recognition and measurement requirements of the GRAP standard on financial instruments.

Finance lease payables are unrecognised financial instruments because although they are outside the recognition and measurement requirements of the GRAP standard on financial instruments, the standard requires certain disclosures in relation to such payables.

Initial recognition

The Institution recognises its financial assets and financial liabilities in the statement of financial position when it becomes a party to the contractual provisions of a financial instrument and, as a consequence, has a legal right to receive, or a legal obligation to pay cash, using trade date accounting.

The Institution does not recognise a liability in respect of orders that have been placed with suppliers but delays recognition until the ordered goods or services have been delivered or rendered. Such

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.3 Financial instruments (continued)

orders are disclosed as commitments.

Initial measurement

The Institution initially measures its financial assets and financial liabilities at their fair values plus transaction costs that are directly attributable to their acquisition or issue.

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

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability costs and may include fees, levies by regulatory agencies and transfer taxes and duties but exclude internal administrative or holding costs.

Subsequent measurement

The Institution measures all financial assets and financial liabilities after initial recognition using the amortised cost. All financial assets measured at amortised cost are subjected to impairment reviews. Amortised cost is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

Impairment and non-collectability of financial assets

At the end of each reporting period, the carrying amount of financial assets is reviewed to determine whether there is any objective evidence that an impairment loss has occurred. If there is objective evidence that an impairment loss has been incurred, for example, a default on payment arrangements or a delinquent debtor, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate, where stated. Where the instrument is for a short duration with no stated interest rate, the carrying amount is stated at the original invoice amount.

The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance. If, in a subsequent year, the amount of the estimated impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is increased or reduced by adjusting the allowance account, and the amount is recognised in the Statement of Financial Performance. The reversal may not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed.

Derecognition

Derecognition is the removal of a previously recognised financial asset or financial liability from the Institution's statement of financial position.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.3 Financial instruments (continued)

The Institution derecognises a financial asset using trade date accounting, only when:

- the contractual rights to the cash flow from the financial asset expire, are settled or waived;
- the Institution transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the Institution, despite having retained some significant risks and rewards of ownership of the financial asset,
- has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party,
- and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer.

In this case, the Institution:

- derecognises the asset; and
- recognises separately any rights and obligations created or retained in the transfer.

The Institution derecognises a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished - i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

1.4 Property, plant and equipment

Assets are resources controlled by the Institution, as a result of past events and from which future economic benefit or service potential are expected to flow to the Institution.

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

The Institution has designated its property, plant and equipment as non-cash-generating assets because its objective of acquiring them is not to use them to generate a commercial return but to deliver services.

Recognition

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

- it is probable that future economic benefit or service potential associated with the item will flow to the Institution; and
- its cost can be measured reliably.

The cost 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.

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.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.4 Property, plant and equipment (continued)

Initial and subsequent measurement

Items of property, plant and equipment that qualify for recognition as assets are initially measured at cost. After recognition as an asset, items of property, plant and equipment are subsequently carried at cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation

Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The depreciable amount is the cost of an asset or other amount substituted for its costs less its residual value and useful life is the period over which an asset is expected to be available for use by the Institution.

The residual value is the estimated amount that the Institution would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset was already of the age and in the condition expected at the end of its useful life.

The depreciable amount of an asset is allocated on a systematic basis over its useful life, leasehold improvements also take into consideration the lease term.

Property, plant and equipment are depreciated on the straight-line basis over their expected useful lives to their estimated residual value as follows:

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight-line	9 - 29 years
Motor vehicles	Straight-line	5 - 10 years
Office equipment	Straight-line	5 - 28 years
Leasehold improvements - Buildings	Straight-line	3 - 26 years / Lease term
Computer equipment	Straight-line	4 - 17 years
Other leased Assets	Straight-line	3 Years / Lease term

The useful lives of other leased assets are determinable by the lease term.

The depreciation charge for each period is recognised in the surplus or deficit unless it is included in the carrying amount of another asset.

Impairment

Impairment as a loss in the future economic benefit or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefit or service potential through depreciation.

An impairment loss is the amount by which the carrying amount of an asset exceeds its recoverable service amount.

The recoverable service amount is the higher of an asset's fair value less costs to sell and its value in use. Value in use is the present value of the asset's remaining service potential.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.4 Property, plant and equipment (continued)

At each reporting date, the Institution assesses whether there is any indication that an asset may be impaired. If any such indication exists, the institution estimates the recoverable service amount of the asset.

In assessing whether there is any indication that an asset may be impaired, the Institution considers, both external and internal sources of information regarding the assets. The Institution recognises an impairment loss immediately in surplus or deficit if, and only if, the recoverable service amount of an asset is less than its carrying amount by reducing the carrying amount of the asset to its recoverable service amount.

After the recognition of an impairment loss, the depreciation charge for an asset is adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

For all assets in respect of which an impairment loss was previously recognised the Institution also assesses whether there is any indication that an impairment loss recognised in prior periods for an asset may no longer exist or may have decreased. If any such indication exists, the recoverable service amount of that asset is estimated.

An impairment loss recognised in prior periods for an asset is reversed and recognised immediately in the surplus or deficit if, and only if, there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised.

If this is the case, the impairment loss is reversed by increasing the carrying amount of the asset to its recoverable service amount, provided the increased carrying amount of an asset attributable to a reversal of an impairment loss shall not exceed the carrying amount that would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior periods.

After a reversal of an impairment loss is recognised, the depreciation charge for the asset shall be adjusted in future periods to allocate the asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Derecognition

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

Gains or losses arising from the derecognition of an item of property, plant and equipment are determined as the difference between the net disposal proceeds, if any, and the carrying amount of the items and are included in the surplus or deficit for the year in which the items are derecognised.

1.5 Intangible assets

An intangible asset is an identifiable non-monetary asset (an asset as defined under Property, plant and equipment above) without physical substance.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from an Institution and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract,
- identifiable assets or liability, regardless of whether the Institution intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the Institution or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

The Institution has designated its intangible assets as non-cash-generating assets because its objective of acquiring them is not to use them to generate a commercial return but to deliver services.

Recognition

An intangible asset is recognised when:

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

The Institution assesses the probability of expected future economic benefit 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 an asset.

Internally generated intangible assets

To assess whether an internally generated intangible asset meets the criteria for recognition, the Institution classifies the generation of its intangible assets into:

- a research phase; and
- a development phase

Expenditure incurred on the research phase, where the Institution cannot demonstrate that an intangible asset exists and will generate probable future economic benefit or service potential is recognised as an expense when it is incurred.

An intangible asset arising from development phase is recognised as an intangible asset, if, and only if all the following are demonstrated:

- the technical feasibility of completing asset so that it will be available for use or sale,
- the intention to complete the intangible asset and use it,
- the ability to use the intangible asset,
- it will generate probable future economic benefit or service potential,
- how the intangible asset will generate probable future economic benefit or service potential, including if it is to be used internally, the usefulness of the intangible asset,
- the availability of adequate technical, financial and other resources to complete the development and to use the intangible asset, and
- The ability to measure reliably the expenditure attributable to the intangible asset during its development.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

1.5 Intangible assets (continued)

Initial measurement

The cost of a separately acquired intangible asset comprises:

- its purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates; and
- any directly attributable costs of preparing the asset for its intended use, including costs of employee benefit (as defined in GRAP 25) arising directly from bringing the asset to its working condition, professional fees arising directly from bringing the asset to its working condition and costs of testing whether the asset is functioning properly. The costs exclude administration and other general overhead costs, incidental operations incurred before or during the development activities in connection with the development of an intangible asset.

Where intangible assets are acquired through a non-exchange transaction, the initial cost at the date of acquisition measured at its fair value (as defined under Property, plant and equipment) as at that date.

The cost of an internally generated intangible asset is the sum of expenditure incurred from the date when the intangible asset first meets the recognition criteria, however, expenditure previously recognised as an expense may not be included in the cost.

The cost of an internally generated intangible asset comprises of all directly attributable costs necessary to create, produce, and prepare the asset to be capable of operating in the manner intended by management, including the costs of materials and services used or consumed in its generating, the costs of employee benefit arising from its generation, the fees to register a legal right to it and the amortisation of patents and licences that are used to generate it.

Subsequent measurement

Intangible assets are subsequently measured using the cost model that carries intangible assets at cost less any accumulated amortisation and any accumulated impairment losses except that intangible assets with indefinite useful lives are not amortised.

An intangible asset is regarded as having an indefinite useful life when, based on all relevant factors, there is no foreseeable limit to the period over which the asset is expected to generate service potential.

Amortisation is not provided for such intangible assets, but they are tested for impairment annually and whenever there is an indication that the asset may be impaired. For all other intangible assets amortisation is provided on a straight-line basis over their useful lives.

Furthermore, the useful life of an intangible asset that is not being amortised is reviewed each reporting period to determine whether events and circumstances continue to support an indefinite useful life assessment for that asset. If they do not, the change in the useful life assessment from indefinite to finite shall be accounted for as a change in an accounting estimate.

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1.5 Intangible assets (continued)

Amortisation of intangible assets with finite useful lives

Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life (useful life as defined under the accounting policy on Property, plant and equipment).

The depreciable amount of an asset with a finite useful life is the cost of an asset, or other amount substituted for cost, less its residual value (residual value is the same as defined in the accounting policy for Property, plant and equipment).

The residual value of an intangible asset with a finite useful life is assumed to be zero unless there is a commitment by a third party to acquire the asset at the end of its useful life and there is an active market for the asset and:

- (i) residual value can be determined by reference to that market; and
- (ii) it is probable that such a market will exist at the end of the asset's useful life.

Amortisation is provided to write down the intangible assets, on a straight-line basis over the following periods:

Item	Depreciation method	Average useful life
Internally generated Case Management System	-	Indefinite
Computer softwares	Straight-line	4 - 13 Years

The amortisation period and the amortisation method for an intangible asset with a finite useful life reviewed at least at each reporting date. If the expected useful life of the asset is different from previous estimates, the amortisation period is changed accordingly. If there has been a change in the expected pattern of consumption of the future economic benefit or service potential embodied in the asset, the amortisation method is changed to reflect the changed pattern. Such changes shall be accounted for as changes in accounting estimates.

Impairment

Irrespective of whether there is any indication of impairment, the Institution tests an intangible asset with an indefinite useful life or an intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount (recoverable service amount is the same as defined in the accounting policy for Property, plant and equipment).

This impairment test may be performed at any time during the reporting period, provided it is performed at the same time every year. Different intangible assets may be tested for impairment at different times. However, if such an intangible asset was initially recognised during the current reporting period, that intangible asset is tested for impairment before the end of the current reporting period.

Except for the aforementioned, the accounting policy for impairment applicable to Property, plant and equipment is also applicable to all other intangible assets.

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1.5 Intangible assets (continued)

Derecognition

Intangible assets are derecognised on disposal or when no future economic benefit or service potential are expected from its use or disposal.

Gains or losses arising from the derecognition of intangible assets are included in the surplus or deficit for the period in which the asset is derecognised.

1.6 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 presented in the 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 financial statements. Information about significant areas of estimation, uncertainty and critical judgements in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements is as follows:

Salary notch progression and leave pay provisions

A provision for notch progression adjustments is recognised when performance assessments relating to the reporting period are outstanding. The provision is based on the estimated performance score of each employee and the salary notch which they could have been paid at had the performance review been completed. Leave pay provision is estimated using each employees accumulated leave balances at the reporting date using a formula prescribed in its leave pay policy.

The provisions are recognised and measured at the estimated future cash outflow in respect of official in the employ of the Institution at the reporting date.

Useful lives and depreciation methods and asset impairment

Depreciation and amortisation of property, plant and equipment and intangible assets are determined with reference to estimated useful lives and residual values of the underlying items.

The estimation of useful lives of assets is based on the experience of the Institution with similar assets, including the consideration of financial factors such as availability of funds to replace such assets after a period of time due to amongst other factors, high costs of maintenance, technological obsolescence. Previously estimated useful lives are also reconsidered upon assessments of the condition of asset and changes in the manner in which the asset is used, including that the asset was idle or retired from use during the reporting period.

Residual values of assets are based on management's estimation of the asset's expected condition at the end of the period of use, its current use and expected future use and the Institution's expectations about the availability of finance to replace the asset at the end of its useful life. In

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Significant Accounting Policies

1.6 Significant judgements and sources of estimation uncertainty (continued)

evaluating the condition and use of the asset that informs the residual value, management considers the impact of technology and minimum service requirements of the assets.

Post-retirement medical subsidy benefits – defined benefit plan

The Institution provides post-retirement medical care benefit to certain categories of employees, retirees and their dependants whose participation in the health care arrangements entitles them to a post-employment medical aid subsidy. Only a spouse or life partner is covered as a dependant.

The defined benefit liability is the aggregate of the present value of the defined-benefit obligation and unrecognised actuarial gains and losses, reduced by unrecognised past service costs and interest cost. The plan is unfunded.

The defined-benefit obligation is calculated using the projected unit credit method, incorporating actuarial assumptions and a discount rate based on the government bond yields consistent with the estimated term of the post-employment liability. Valuations of these obligations are regularly carried out by independent qualified actuaries, as may be required for fair presentation.

1.7 Payables - Third party funds

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

An agent is an entity that has been directed by another entity (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-agent arrangement results from a binding arrangement in which one entity (an agent, undertakes transactions with third parties on behalf, and for the benefit of, another entity (the principal).

The Institution has a principal-agent arrangement with the African Ombudsman Research Centre (AORC, a research centre of the African Ombudsman and Mediators Association (AOMA that is a principal in the arrangement. AOMA is a regional organisation for ombudsman and mediators in Africa and has a research centre, the African Ombudsman Research Centre (AORC that is located in South Africa.

The Institution holds a bank account on behalf of AORC which receives deposits in the form of a membership fees paid by member countries AOMA and acts on behalf of AOMA in relation to transactions with third parties, including payment of suppliers and employees of AORC on instruction by the AOMA board.

Recognition

The Institution does not derive any compensation for the transactions that it carries out on behalf of AOMA. Deposits received into the bank account are not recognised as revenue by the Institution nor are the payments made to third party on behalf of the association are recognised as expenses.

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Significant Accounting Policies

1.8 Employee benefits

Employee benefit are all forms of consideration given by the Institution in exchange for service rendered by employees or for the termination of employment.

Employee benefit given by the Institution comprise of termination benefits short term employee benefits vested employee benefits gratuity and post-employment medical care benefits

Termination benefit are employee benefit payable as a result of either:

- the Institution's decision to terminate an employee's employment before the normal retirement date; or
- the employee's decision to accept voluntary redundancy in exchange for those benefits

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

Short-term employee benefits

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

Short-term employee benefit 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 are due to be settled within twelve months after the end of the reporting period in which the employees rendered the related employee service;
- performance related payments payable within twelve months after the end of the reporting period in which the employees rendered the related service; and
- non-monetary benefit (for example, medical care, and services such as housing, cars and cell phones) for current employees.

Recognition and measurement:

Short term employee benefits

When an employee has rendered service to the Institution during a reporting period, the Institution recognises the undiscounted amount of short-term employee benefit expected to be paid in exchange for service as an expense (unless another Standard of GRAP requires or permits its inclusion in the cost of an asset) or a liability (accrued expense) after deducting any amount already paid.

The expected cost of accumulating paid absences is measured as the additional amount that the Institution expects to pay as a result of the unused entitlement that has accumulated at the end of the reporting period.

The expected cost of paid absences for accumulating paid absences is recognised when the employees render a service that increases their entitlement to future paid absences and in respect of non-accumulating paid absences the expected cost of paid absences is recognised when the absences occur.

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Significant Accounting Policies

1.8 Employee benefits (continued)

Incentive and performance related payments

The expected cost of incentive and performance related payments is recognised when, and only when the Institution 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, and only when, the Institution has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefit (other than termination benefits which are payable after the completion of employment and include define contribution plans and defined benefit plans).

Defined contribution plans

Define contribution plans are post-employment benefit plans under which the Institution pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

At the beginning of their employment, employees may choose to either belong to the Government Employees Pension Fund (GEPPF) or the Sanlam Umbrella Provident/Pension/Retirement Fund.

Recognition and measurement

The Institution recognises the contributions payable to a define contribution plan as an expense, unless another Standard of GRAP requires or permits the inclusion of the contribution in the cost of an asset and as a liability (accrued expense), after deducting any contribution already paid.

If the contribution already paid exceeds the contribution due for service before the end of the reporting period, that excess as an asset (prepaid expense) to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions to a define contribution plan are not expected to be settled wholly before twelve months after the end of the reporting period in which the employees render the related service, they are discounted using the discount rate that only reflect the time value of money (i.e not actuarial or investment risk, etc).

The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Defined benefit plans

Define benefit plans are post-employment benefit plans other than define contribution plans. The Institution's define benefit plan mainly comprises of post-retirement medical care benefits in the

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Significant Accounting Policies

1.8 Employee benefits (continued)

form of a post-employment medical aid subsidy provided to certain categories of employees, retirees and their dependants.

Eligible employees of the Institution are entitled to receive a post-employment medical care subsidy of 75% of the contribution payable should they be a member of a medical scheme at retirement, subject to a minimum of five uninterrupted years of service prior to retirement.

Only a spouse or life partner is covered as a dependant under this benefit. Upon a member's death-in-service, surviving dependants are not entitled to commence receipt of the subsidy while upon a member's death-in-retirement, surviving dependants are not entitled to continue to receive the subsidy.

Recognition and measurement

A net defined benefit liability (asset) is recognised in the statement of financial position.

In instances where there is a surplus in a defined benefit plan, a net defined benefit asset is measured at the lower of the surplus in the defined benefit plan and the asset ceiling, determined using the discount rate that reflects the time value of money, provided the currency and term of the financial instrument selected to reflect the time value of money shall be consistent with the currency and estimated term of the post-employment benefit obligations.

Any adjustments arising from the choice between the lower of the surplus in the defined benefit plan and the asset ceiling are recognised in surplus or deficit for the period.

The present value of the defined benefit obligations, related current service cost and past service cost are determined using the projected unit credit actuarial valuation method.

The projected unit credit method sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

The following components of defined benefit cost are recognised in surplus or deficit except to the extent that another Standard requires or permits their inclusion in the cost of an asset.

- Contributions to the plan
- Current service cost;
- Interest revenue or expense or cost;
- Actuarial gains and losses
- Past service cost

1.9 Leases

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

The Institution has entered into finance lease agreements for cell phones and office equipment as well as operating leases in respect of office buildings used as office accommodation.

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Significant Accounting Policies

Finance leases - Lessee

Recognition

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an asset to the Institution, the title of which may or may not eventually be transferred. Assets acquired under finance leases are recognised as assets and the associated lease obligations as liabilities in the statement of financial position.

Initial measurement

Assets and liabilities are recognised at amounts equal to the fair value of the leased property or, if lower, at the present value of the minimum lease payments, each determined at the inception of the lease.

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

Minimum lease payments are the payments over the lease term that the Institution is or can be required to make, excluding contingent rent, costs for services and, where appropriate, taxes to be paid by and reimbursed to the lessor, together with any amounts guaranteed by the Institution or by a party related to the Institution.

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

The Institution's incremental borrowing rate of interest is the rate of interest the Institution would have to pay on a similar lease or, if that is not determinable, the rate that, at the inception of the lease, the Institution would incur to borrow over a similar term, and with a similar security, the funds necessary to purchase the asset.

Subsequent measurement and derecognition

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.

A finance lease gives rise to a depreciation expense for depreciable assets as well as finance expense for each accounting period and are included as part of the total depreciation and finance charges respectively.

The depreciation policy for depreciable leased assets is consistent with that for depreciable assets that are owned by the Institution, and the depreciation recognised is calculated in accordance the accounting policy on Property, plant and equipment and Intangible Assets.

If there is no reasonable certainty that the Institution will obtain ownership by the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

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Significant Accounting Policies

1.9 Leases (continued)

Operating leases - lessee

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

Initial recognition

Lease payments under an operating lease are recognised as an expense in the statement of financial performance on a straight-line basis over the lease term, unless another systematic basis is more representative of the time pattern of the Institution's benefit. Payments made under operating leases are charged against expenses on a straight-line basis over the lease term.

Classification

All leases that the Institution enters as a lessee where the lessor retains substantially all the risks and rewards of ownership of the underlying asset, are classified as operating leases.

Subsequent measurement

Deferred lease assets or liabilities arise when actual lease payments are recognized and vary from amounts calculated on the straight-line basis over the lease term. The adjustment of the actual payments recognised to the calculated straight-lined amounts results in the recognition of deferred lease assets or liabilities in the statement of financial position.

A deferred lease asset arises when the actual amount paid exceeds the straight-line amount and a deferred lease liability arises when the straight-line amount exceeds the actual amount paid.

Lessees shall, in addition to meeting the requirements of GRAP 13, make the following disclosures for operating leases:

a) The total of future minimum lease payments under non-cancellable operating leases for each of the following periods:

- not later than one year;
- later than one year and not later than five years; and
- later than five years.

b) The total of future minimum sublease payments expected to be received under non-cancellable subleases at the reporting date;

c) lease and sublease payments recognised in the statement of financial performance in the period, with separate amounts for minimum lease payments, contingent rents, and sublease payments; and

d) a general description of the lessee's significant leasing arrangements including, but not limited to, the following:

- the basis on which contingent rent payable is determined;
- the existence and terms of renewal or purchase options and escalation clauses; and
- restrictions imposed by lease arrangements, such as those concerning return of surplus, return of capital contributions, dividends or similar distributions, additional debt, and further leasing.

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Significant Accounting Policies

1.10 Provisions, contingent liabilities and contingent assets

A provision is a liability of uncertain timing or amount.

Provisions are recognised when the Institution has a present obligation as a result of a past event, it is probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation and a reliable estimate can be made of the obligation.

A provision is measured at 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, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflect(s) current market assessments of the time value of money and risks specific to the liability and not reflect risks for which future cash flow estimates have been adjusted.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the Institution settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement may not exceed the amount of the provision.

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 benefit or service potential will be required, to settle the obligation.

A provision is used only for expenditures for which it was originally recognised.

Provisions raised by the Institution comprise of a provision for a gratuity payable to the Public Protector on vacation of office provisions for operational expenditure, provision for accumulated vesting leave and a provision for notch progression of employees based on performance review outcomes.

Contingent liabilities

A contingent liability 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 that are not wholly within the control of the Institution; or
 - a present obligation that arises from past events but is not recognised because it is not probable that an outflow of resources embodying economic benefit or service potential will be required to settle the obligation or the amount of the obligation cannot be measured with sufficient reliability.
- The Institution's contingent liabilities are categorised as follows:
- Possible costs orders arising from litigation that the Institution is involved in.
 - Lawsuits where litigants are claiming a monetary value, howsoever arising, from the Institution by way of litigious process.

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Significant Accounting Policies

1.10 Provisions, contingent liabilities and contingent assets (continued)

Contingent assets

A contingent asset is a possible asset 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 that are not wholly within the control of the Institution.

Contingent assets and contingent liabilities are not recognised in the annual financial statements but are disclosed in the note thereto.

1.11 Revenue from exchange transactions

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

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

Revenue from exchange transactions arises from, amongst others, interest from investments and recovery of legal fees and other recoveries from third parties and employees as well as rendering of services, in the form of hosting of interns on behalf of Sector Education and Training Authorities (SETAs).

Recognition and measurement

Revenue is generally measured at the fair value of the consideration received or receivable, which is the amount for which an asset could be exchanged, or a liability settled, between knowledgeable, willing parties in an arm's length transaction.

Rendering of services

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

The outcome of a transaction can be estimated reliably when all the following conditions are satisfied

- (a) the amount of revenue can be measured reliably;
- (b) it is probable that the economic benefit or service potential associated with the transaction will flow to the Institution;
- (c) the stage of completion of the transaction at the reporting date can be measured reliably; and
- (d) the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

Interest from investments

Interest income is accrued on favourable balances with commercial banking institutions and is

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Significant Accounting Policies

1.11 Revenue from exchange transactions (continued)

recognised when it is probable that the economic benefit or service potential associated with the transaction will flow to the Institution and the amount of the revenue can be measured reliably.

Interest income is accrued on a time basis, by reference to the principal outstanding and at the applicable effective interest rate.

Legal (costs order) recoveries

Legal recoveries are recognised when a court of law awards a favourable costs order judgement to the Institution and the amount of costs to be recovered can be measured reliably.

The amount of revenue arising on favourable costs orders is only measurable when a court has issued an order as to the scale of costs to be recovered.

Revenue and a corresponding debtor is recognised at the earlier of when a notice of an untaxed bill is served to the other party and the other party has not filed a notice to oppose it within the prescribed time frames does or when the untaxed bill is taxed.

Untaxed favourable costs order bills are disclosed as contingent assets.

Recoveries from employees

Revenue is recognised when the parties agree that the amount is recoverable in the form of an acknowledgment of debt and measured at the agreed amount to be recovered.

1.12 Revenue from non-exchange transactions

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

Revenue from non-exchange arises from transactions where the Institution receives value from another Institution or entity without directly giving approximately equal value in exchange.

Revenue from non-exchange transactions include voted funds transferred to the institution through the Department of Justice and Constitutional Development, in the form of normal budget allocations or CARA funding as well as any donations received, whether in cash or in kind.

Recognition

An inflow of resources from a non-exchange transaction that meets the definition of an asset shall be recognised as an asset when, and only when:

- (a) it is probable that the future economic benefit or service potential associated with the asset will flow to the Institution; and
- (b) the fair value of the asset can be measured reliably.

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Significant Accounting Policies

1.12 Revenue from non-exchange transactions (continued)

As the Institution satisfied a present obligation recognised as a liability in respect of an inflow of resources from a nonexchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognise an amount of revenue equal to that reduction. Assets and revenue recognised as a consequence of a transfer are measured at the fair value of the assets recognised as at the date of recognition.

Conditional grants funds are initially recognised as a liability.

As the Institution satisfied a present obligation recognised as a liability in respect of an inflow of resources from a nonexchange 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.

When, as a result of a non-exchange transaction, the Institution 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.

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on statutory receivables, which is a rate specified in legislation or supporting regulations. The Institution applies the accounting policy on statutory receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

Interest is recognised using the nominal interest rate method for statutory receivables, which is a rate specified in legislation or supporting regulations. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction, that is, interest levied on a receivable which is recognised and initially measured as a non-exchange transaction, then that interest is non-exchange in nature.

Except for financial guarantee contracts, the Institution recognises services in-kind that are significant to its operations and/or service delivery objectives as assets and recognise the related revenue when it is probable that the future economic benefit or service potential will flow to the Institution and the fair value of the assets can be measured reliably.

Where services in-kind are not significant to the Institution's operations and/or service delivery objectives and/or do not satisfy the criteria for recognition, the Institution discloses the nature and type of services in-kind received during the reporting period.

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Significant Accounting Policies

1.13 The effects of changes in foreign exchange rates

Initial recognition

A foreign currency transaction is a transaction that is denominated or requires settlement in a foreign currency, including transactions arising when an entity:

- (a) buys or sells goods or services whose price is denominated in a foreign currency;
- (b) borrows or lends funds when the amounts payable or receivable are denominated in a foreign currency; or
- (c) otherwise acquires or disposes of assets, or incurs or settles liabilities, denominated in a foreign currency.

A foreign currency transaction shall be recorded, on initial recognition in the functional currency, by applying to the foreign currency amount the spot exchange rate between the functional currency and the foreign currency at the date of the transaction.

The date of a transaction is the date on which the transaction first qualifies for recognition in accordance with the Standards of GRAP. For practical reasons, a rate that approximates the actual rate at the date of the transaction is often used, for example, an average rate for a week or a month might be used for all transactions in each foreign currency occurring during that period. However, if exchange rates fluctuate significantly, the use of the average rate for a period is inappropriate.

Exchange rate changes may have an impact on cash or cash equivalents held or due in a foreign currency. The presentation of such exchange differences is dealt with in GRAP 2. Although these changes are not cash flows the effect of exchange rate changes on cash or cash equivalents held or due in a foreign currency are reported in the cash flow statement in order to reconcile cash and cash equivalents at the beginning and the end of the period.

Reporting at subsequent reporting dates

At each reporting date:

- (a) foreign currency monetary items shall be translated using the closing rate;
- (b) non-monetary items that are measured in terms of historical cost in a foreign currency shall be translated using the exchange rate at the date of the transaction; and
- (c) non-monetary items that are measured at fair value in a foreign currency shall be translated using the exchange rates at the date when the fair value was determined.

Recognition of exchange differences

Exchange differences arising on the settlement of monetary items or on translating monetary items at rates different from those at which they were translated on initial recognition during the period or in previous financial statements shall be recognised in surplus or deficit in the period in which they arise.

1.14 Surplus or deficit

Revenue, expenditure, gains and losses are recognised in surplus or deficit except for the exceptional cases where recognition directly in net assets is specifically allowed or required by a

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Significant Accounting Policies

Standard of GRAP.

1.15 Commitments

A commitment is an agreement between two or more parties that is binding on those parties to the degree that to renege on the agreement will be costly. These occurs when the institution has committed itself to future transactions that will normally result in the outflow of cash.

Recognition

In accordance with the requirements of GRAP 1 – Presentation of Financial Statements, commitments are not recognised in the statement of financial position or financial performance. Instead, they are disclosed in the notes to the financial statements when they result from binding arrangements and will result in future outflow of resources.

Measurements

Commitments represent orders issued to suppliers that have been approved, but where no delivery has taken place as at year end and contractual commitments.

Capital commitments are disclosed at contracted amounts where binding contracts exist. These represent the portion of capital expenditure approved and contracted for but not yet incurred and approved but not yet contracted at the reporting date. The Institution discloses the amount of contractual commitments for the acquisition of property, plant and equipment, and intangible assets.

Approved but not contracted commitment – it is where the expenditure has been approved, and the contract is awaiting finalisation at the reporting date.

Operational expenditures are disclosed at the contracted amount as per the agreement with the supplier or service provider, provided that a legally binding contract exists at reporting date. The expenditure is disclosed as approved and contracted and approved but not contracted. Where uncertainty exists and management cannot reliably estimate the value of the split between operational and capital commitments, management will not include those amounts in the disclosure note but will provide narrative explanations of the value involved and the reasons for the uncertainty.

Operating lease commitments are disclosed at the undiscounted minimum lease payments due under non-cancellable lease arrangements, in accordance with GRAP 13 – Leases.

The Institution has no onerous contracts. An onerous contract is a contract for the exchange of assets or services in which the unavoidable costs of meeting the obligations under the contract exceed the economic benefit or service potential expected to be received under it.

A contract is only removed from the commitment schedule if the contract is fully paid, cancelled or terminated.

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Significant Accounting Policies

1.16 Related parties

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

Control is the power to govern the financial and operating policies of an Institution so as to obtain benefit from its activities.

A related party transaction is a transfer of resources, services or obligations between the reporting Institution 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 Institution, but is not control over those policies.

The Institution 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 Institution to have adopted if dealing with that individual Institution or person in the same circumstances and terms and conditions are within the normal operating parameters established by that reporting Institution's legal mandate.

The Institution only discloses transactions with management and management includes all persons having the authority and responsibility for planning, directing and controlling the activities of the Institution including the Public Protector, the chief executive office, the senior management team of the Institution as well as all members of any governing body or governance committee of the Institution.

Where the Institution is exempt from the disclosures in terms of a Standard of GRAP, it provides narrative information about the nature of the transactions and the related outstanding balances, to enable users of the Institution's financial statements to understand the effect of related party transactions on its financial statements.

1.17 Going concern assumption

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

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

1.18 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 and include:

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

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Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

The Institution adjusts the amount recognised in the financial statements to reflect adjusting events after the reporting date once the event occurred.

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

1.19 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, including the Public Finance Management Act.

Irregular expenditure is recognised as expenditure in the statement of financial performance. If the expenditure is not condoned by the relevant authority it is treated as an asset until it is recoverable or written off as irrecoverable.

Irregular expenditure incurred in a reporting period is disclosed in the notes to the annual financial statements.

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.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense. If the expenditure is recoverable it is treated as an asset until it is recovered from the responsible person or written off as irrecoverable in the statement of financial performance.

Fruitless and wasteful expenditure incurred in a reporting period is disclosed in the notes to the annual financial statements.

1.21 Budget information

The approved budget is prepared on an accrual basis and presented by economic classification linked to performance outcome objectives. The approved budget covers the fiscal period from 01 April 2024 to 31 March 2025. The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

Budget variances in excess of ten percent (10%) and above are disclosed in the notes to the financial statements.

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Significant Accounting Policies

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

The Institution has not applied the following standards and interpretations, which have been published and are mandatory for the Institution's accounting periods beginning on or after 01 April 2025 or later periods:

Amendments to GRAP 1: Presentation of financial statements

The change entails additional guidance and disclosures on going concern,

Years beginning on or after expected impact:

Is expected that there will be prospective additional considerations in assessments of going concern as well as additional disclosures on going concern.

Effective date:

To be determined by the Minister of Finance.

Amendments to GRAP 104: Financial instruments.

The standard substantially revised the way in which financial instruments are classified how amortised cost is determined, how and when financial assets are assessed for impairment, and overhauled the requirements for hedge accounting in line with recent changes in comparable International Accounting Standards.

Years beginning on or after expected impact:

It is not expected that the change will materially impact the accounting and disclosure for the Institution's financial assets and liabilities as its financial instruments comprise of cash and cash equivalents, short term receivables and payables with no stated interest rate and the Accounting Standards Board concluded that financial assets and financial liabilities should not be discounted prior to their due date for payment, unless the credit period granted is not in line with operating terms in the public sector. The Institution does not grant credit nor credit period not in line with the operating terms of the public sector.

Effective date:

01 April 2025.

Public Protector South Africa

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024 Restated*
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3. Prepayments

Opening balance	2 449 386	1 569 859
Additions	7 341 687	4 098 987
Less: utilised	(4 107 857)	(3 219 460)
	5 683 216	2 449 386

Prepayments represent payments made in advance of the receipt of the associated goods and services, including insurance premiums, applications and operating systems software licences, warranties on computer and other equipment.

4. Receivables from exchange transactions

Interest receivable	595 199	702 350
Other receivables *	1 522 815	1 243 444
Allowance for impairment	(519 144)	(572 422)
	1 598 870	1 373 372

* Other receivables includes legal fees and costs orders, Sector Education and Training Authorities and sundry staff debtors:

The Institution hosts interns on behalf of Sector Education and Training Authorities (SETAs and pays monthly stipends to the interns. Staff debtors include dues relating to study assistance and recoveries of over payments and financial losses arising from loss of allocated assets.

Reconciliation of allowance for impairment of trade and other receivables

Opening balance	572 423	509 064
(Impairment adjustments) / reversal of impairment adjustments	(53 279)	63 359
	519 144	572 423

The allowances for impairment receivables are estimated using a provision matrix by reference to past default experience of the debtor and an analysis of the debtor's current financial position, adjusted for factors that are specific to the debtors, including breach of payment terms (default and delinquency, general economic conditions of the industry in which the debtors operate and an assessment of both the current as well as the forecast direction of conditions at the reporting date.

An initial allowance for 10 percent of the carrying amount of a receivable that is outstanding for 90 days is recognised for an impairment, 30 percent for receivables outstanding between 90 and 180 days and 50 percent for receivables outstanding for over 180 days.

The 2023-24 financial year amounts have been restated as disclosed in note 27 (b).

Public Protector South Africa

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Notes to the Annual Financial Statements

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5. Receivables from non-exchange transactions

Other receivables	27 901	109 436
Deposit	2 078 030	1 513 866
	2 105 931	1 623 302

Other receivables relate to amounts paid to the South African Revenue Services on behalf of the principal in the principal agency arrangement.

The deposit relates to security furnished pending the outcome of the review of a labour dispute by the Labour Court.

The 2023-24 financial year amounts have been restated as disclosed in note 27 (c).

6. Cash and cash equivalents

The cash balance remain within the primary bank account of PPSA.

Cash on hand	10 727	22 027
Bank balances	95 540 855	104 836 625
	95 551 582	104 858 652

Cash and cash equivalents held by the Institution that are not available for use by the Institution. 401 140 45 062

The Institution holds a bank account on behalf of AORC (refer to note 10 below for further narration).

Public Protector South Africa

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Notes to the Annual Financial Statements

Figures in Rand	2025				2024	2024 Restated*
	Cost	Accumulated depreciation and accumulated impairment	Carrying value	Cost	Accumulated depreciation and accumulated impairment	Carrying value
7. Property, plant and equipment						
		2025			2024	
Furniture and fixtures	11 412 352	(8 010 651)	3 401 701	11 058 571	(7 810 048)	3 248 523
Motor vehicles	22 152 079	(6 946 361)	15 205 718	11 285 954	(5 257 431)	6 028 523
Office equipment	7 731 013	(2 231 281)	5 499 732	3 482 117	(2 484 797)	997 320
Computer equipment	38 156 443	(15 919 080)	22 237 363	32 597 607	(13 915 550)	18 682 057
Leasehold improvements	2 134 547	(1 021 051)	1 113 496	1 870 476	(613 949)	1 256 527
Other leased assets	2 476 433	(1 075 195)	1 401 238	1 120 201	(928 583)	191 618
Total	84 062 867	(35 203 619)	48 859 248	61 414 926	(31 010 358)	30 404 568
Reconciliation of property, plant and equipment - 2025						
	Opening balance	Additions	Disposals	Depreciation	Total	
Furniture and fixtures	3 248 523	501 338	(4 987)	(343 173)	3 401 701	
Motor vehicles	6 028 523	10 866 125	-	(1 688 930)	15 205 718	
Office equipment	997 320	4 807 334	(12 056)	(292 866)	5 499 732	
Computer equipment	18 682 057	8 424 602	(123 505)	(4 745 791)	22 237 363	
Leasehold improvements	1 256 527	264 071	-	(407 102)	1 113 496	
Other leased assets	191 618	1 408 051	(8 052)	(190 379)	1 401 238	
	30 404 568	26 271 521	(148 600)	(7 668 241)	48 859 248	

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Notes to the Annual Financial Statements

Figures in Rand		2025	2024 Restated*		
7. Property, plant and equipment (continued)					
Reconciliation of property, plant and equipment - 2024					
	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and fixtures	2 270 159	1 307 279	(9 603)	(319 285)	3 248 523
Motor vehicles	3 510 028	3 652 941	(51 865)	(1 082 581)	6 028 523
Office equipment	602 497	726 788	(58 199)	(273 766)	997 320
Computer equipment	5 231 873	16 473 668	(359 771)	(2 663 713)	18 682 057
Leasehold improvements	562 911	1 046 138	-	(352 522)	1 256 527
Other leased assets	510 694	64 402	(25 527)	(357 951)	191 618
	12 688 162	23 271 216	(504 992)	(5 049 818)	30 404 568

There are no restrictions on the title of property, plant and equipment and no items thereof have been pledged as securities for liabilities.

A laptop valued at R37 292, received as compensation from a third party to replace another laptop that was impaired is included in surplus or deficit

The amount of repairs and maintenance recognised during the period is R288 854 (2024: R500 411).

Contractual commitments for the acquisition of property, plant and equipment are disclosed in note 23 as authorised capital expenditure commitments.

The 2023-24 financial year finance lease and office equipment and related accumulated depreciation amounts have been restated as disclosed in note 27 (d).

Public Protector South Africa

Annual Financial Statements for the year ended 31 March 2025

Notes to the Annual Financial Statements

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8. Intangible assets

	2025		2024	
	Cost	Accumulated depreciation and accumulated impairment	Cost	Accumulated depreciation and accumulated impairment
Computer software	1 670 138	(1 471 966)	1 670 138	(1 345 889)
Internally generated - Case management system	702 502	-	702 502	-
Total	2 372 640	(1 471 966)	2 372 640	(1 345 889)
		900 674		324 249
				702 502
				1 026 751

Reconciliation of property, plant and equipment - 2025

	Opening balance	Amortisation	Total
Computer software	324 249	(126 077)	198 172
Internally generated - Case management system	702 502	-	702 502
	1 026 751	(126 077)	900 674

Reconciliation of property, plant and equipment - 2024

	Opening balance	Amortisation	Total
Computer software	450 671	(126 422)	324 249
Internally generated - Case management system	702 502	-	702 502
	1 153 173	(126 422)	1 026 751

The note has been restated to present separately, intangible assets which are amortized (Computer Software) and the Case Management System which is not amortized.

The Institution developed a Case Management System to enable it to effectively and efficiently execute its constitutional mandate for an indefinite period.

Public Protector South Africa

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8. Intangible assets (continued)

The Institution expects to use the system for an indefinite period as all investigation bodies and similar Institutions require a Case Management System to record, manage investigations and provide management reports.

The Institution tested the intangible asset for impairment considering both internal and external indicators, the carrying value and the recoverable service amount remained the same at the reporting date.

There are no restrictions on the title of intangible assets and no items thereof have been pledged as securities for liabilities.

Contractual commitments for the acquisition of property, plant and equipment are disclosed in note 23 as authorised capital expenditure commitments.

9. Payables from exchange transactions

Trade payables	6 432 473	2 254 984
Salaries and allowance	379 586	1 118 336
Accrued services bonus	6 072 148	7 021 283
Creditors accrual	16 109 418	4 279 289
Compensation for occupational injuries and diseases	246 675	-
	29 240 300	14 673 892

The 2023-24 financial year amounts relating to deferred operating leases, salaries and allowances and creditors accrual have been restated as disclosed in note 27 (e).

10. Payables - Third party funds

Opening balance	171 725	98 128
Deposits received	817 454	579 183
Interest earned	4 532	33 600
Less: Bank charges	(4 216)	(3 249)
Less: Amount paid	(492 816)	(535 937)
	496 679	171 725

The Institution is a member of the African Ombudsman & Mediators Association (AOMA) whose research centre, the African Ombudsman Research Centre (AORC) is based at the University of Kwa-Zulu Natal (UKZN), South Africa. AORC provides administrative support to AOMA. AORC has a Board whose permanent chairperson is the Public Protector and the PPSA provides secretariat service to AORC. The Institution holds a bank account on behalf of AORC to which AORC members (including the Institution) deposit membership fees.

The Institution is an agent of AORC as it receives deposits in a bank account that is solely opened for the purposes of receiving the deposits, defray such funds to the UKZN, AORC suppliers,

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employee salaries and related taxes on instruction of the AORC Board. The note is restated, has been renamed from Transfer payable (non-exchange) to Payables - Third party funds.

11. Finance lease obligation

Minimum lease payments due

- within one year	593 572	182 127
- in second to fifth year inclusive	1 060 248	40 398
	1 653 820	222 525
less: future finance charges	(239 914)	(12 602)
Present value of minimum lease payments	1 413 906	209 923

Present value of minimum lease payments due

- within one year	461 881	174 040
- in second to fifth year inclusive	952 025	39 057
	1 413 906	213 097

Non-current liabilities

952 025

39 057

Current liabilities

461 882

174 040

1 413 907

213 097

The liability relates to leasing of cell phones and computer equipment.

The 2023-24 financial year amounts have been restated as disclosed in note 27 (f) & (h).

12. Employee benefit obligations

The amounts recognised in the statement of financial position are as follows:

Carrying value

Opening balance	(10 461 000)	(11 975 000)
Interest cost	(1 374 000)	(1 416 000)
Current service cost	(711 000)	(829 000)
Benefit paid	133 000	95 000
Actuarial gains or (losses)	(709 000)	3 664 000
	(13 122 000)	(10 461 000)
Non-current liabilities	(12 979 000)	(10 328 000)
Current liabilities	(143 000)	(133 000)
	(13 122 000)	(10 461 000)

Public Protector South Africa

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12. Employee benefit obligations (continued)

Net expense recognised in the statement of financial performance are as follows:

Current service cost	711 000	829 000
Interest cost	1 374 000	1 416 000
Actuarial (gains) losses	709 000	(3 664 000)
Benefit paid	(133 000)	(95 000)
	2 661 000	(1 514 000)

Key assumptions used

Post-employment medical aid subsidy policy

The Institution has a policy of subsidizing the post-retirement medical aid (PRMA) contributions for some categories of its retired employees.

Eligible employees will receive a post-employment subsidy of 75% of the contribution payable should they be a member of a medical scheme at retirement, subject to a minimum of five uninterrupted years of service prior to retirement.

Continuation members and their eligible dependents receive a 75% subsidy. Only a spouse or life partner is covered as a dependent under this benefit

Upon a member's death-in-service, surviving dependents are not entitled to commence receipt of the subsidy.

Upon a member's death-in-retirement, surviving dependents are not entitled to continue to receive the subsidy.

The post-employment health care liability is not a funded arrangement, and no separate assets have been set aside to meet this liability.

Comparison of in-service statistics

Eligible employee	31/03/2025	31/03/2024
Total number of eligible employees	227	235
Number of in-service members	187	195
Average age	43.6	42.2
Average past service	12.4	11.2
Average current value of post-employment subsidy p.m.	R2,924	R2,662
Number of in-service non-members	40	40
Average age	43.7	42.8
Average past service	11.0	10.4
Average current value of post-employment subsidy p.m.	R3,069	R2,896

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12. Employee benefit obligations (continued)

Comparison of valuation assumptions

Assumption	31/03/2025	31/03/2024
Discount rate	11.8%	13.22%
CPI inflation rate	6.0%	7.2%
Medical aid contribution inflation rate	7.8%	8.70%
Net-of-health-care-cost-inflation discount rate	3.7%	4.16%
Maximum subsidy inflation rate	7.0%	8.20%
Net discount rate (maximum subsidy	4.5%	4.6%
Average retirement age	64	
Mortality during employment	SA 85-90	
Mortality post-employment	PA(90) -1 with a 1% mortality improvement p.a. from 2010	
Termination of service	See Table A4.2 of the Actuarial report	
Proportion with a spouse dependent at retirement	60%	
Continuation of membership at retirement	90%	
Proportion of in-service non-members joining a scheme by retirement and continuing with the subsidy at and after retirement	45%	

Sensitivity Analysis on current-service and interest costs for year ending 31/03/2025

Assumptions	Change	Svc. cost	Interest cost	Total	%Change
Central assumptions		711,000	1,374,000	2,085,000	
Health care inflation rate	+1%	727,000	1,402,000	2,129,000	2%
	-1%	682,000	1,331,000	2,013,000	-3%
Discount rate	+1%	584,000	1,248,000	1,832,000	-12%
	-1%	873,000	1,521,000	2,394,000	15%
Post-employment mort.	+1 yr	691,000	1,334,000	2,025,000	-3%
	-1 yr	732,000	1,414,000	2,146,000	3%
Average retirement age	-1 yr	802,000	1,521,000	2,323,000	11%
Membership continuation	-10%	631,000	1,239,000	1,870,000	-10%

13. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent grants	14 567 129	-
Movement during the year		
Additions	17 600 000	-
Interest earned	665 293	-
Income recognition based on expenditure incurred	(3 698 164)	-
	14 567 129	-

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13. Unspent conditional grants and receipts (continues)

As an Institution that contributes to law enforcement in order to combat organised crime (corruption) and crime in general the Institution applied for funding from the Criminal Asset Recovery Account. Cabinet approved a grant that is intended to enhance the investigative capacity of the Institution. In terms of the Cabinet approval, the grant must be used solely for the purpose for which it was applied for and approved by Cabinet, including

- The procurement of specialized services of subject matter experts that will assist in conducting and finalising complex investigations;
- Capacity building for investigators by providing them with specialist training;
- Sourcing and maintaining access for investigative staff to information resources and the establishment of a virtual library for the Institution and
- Development (including enhancement), implementation and maintenance of an electronic Case Management System.

During the year the Institution received R17,6 million (2024: R0), the first of three annual tranches of a total allocation of R48,2 million.

The funds are managed separately and distinctly to ensure transparency and interest earned thereon is not recognised as part of the Institution's revenue and is credited directly to the CARA funds.

14. Provisions

Reconciliation of provisions - 2025

	Opening Balance	Additions	Utilised during the year	Total
Gratuity *	3 149 395	1 150 501	-	4 299 896
Provisions - Operational expenditure **	2 305 866	847 182	(542 515)	2 610 533
Accumulated leave ***	17 164 052	6 851 820	(1 447 256)	22 568 616
Performance awards ****	5 566 798	3 275 637	(2 251 527)	6 590 908
	28 186 111	12 125 140	(4 241 298)	36 069 953

Reconciliation of provisions - 2024

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Gratuity	8 474 872	3 817 429	-	(9 142 906)	3 149 395
Provisions - Operational expenditure	6 419 585	2 682 484	(5 469 039)	(1 327 164)	2 305 866
Accumulated leave	16 121 959	3 676 743	(1 213 606)	(1 421 044)	17 164 052
Performance awards	2 515 764	3 051 034	-	-	5 566 798
	33 532 180	13 227 690	(6 682 645)	(11 891 114)	28 186 111

Non-current liabilities	4 299 896	3 149 395
Current liabilities	31 770 057	25 036 716
	36 069 953	28 186 111

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14. Provisions (continued)

* In terms of the conditions of service of the Public Protector, on vacation of office or death, an incumbent Public Protector is entitled a taxable gratuity calculated in accordance with a formula that takes into account the salary (basic per annum) at the time of vacation of office and the period in years of his or her period in such office

The conditions of service further provide that the Speaker of the National Assembly may grant leave to the Public Protector, for a period of three and a half months for every period of four years' service completed, or for such shorter period and subject to such conditions as the Speaker may in any case deem fit

In addition the Public Protector may take vacation leave for a period not exceeding 36 calendar days per year.

No leave which may be granted in terms of the conditions of service shall be accumulative, and no salary or allowance shall be claimed in respect of leave which could have been taken but was not utilized.

** The provisions arise from the costs of travelling, legal cost such as untaxed bills of costs that are subject to taxation as well as purchase orders issued to the travel agent that are not yet invoiced, which invoices us only when the accommodation establishment, airline or car hire company has invoiced them. In these instances the timing of outflow of economic benefit is uncertain.

*** The accumulated leave provision relates to the employer's present obligation as a result of leave days which were not utilised by the employees by the end of the financial year. In the event of termination of employment, employees' unutilised leave days are payable to the extent that they are not forfeited. Unutilised leave days from the previous cycle are forfeited if they are not taken at the end of June of each year.

**** According to the performance management policy, employees that achieve specified performance scores are entitled to salary notch progression. The amount salary notch progression adjustments are uncertain in amount and depend on performance assessments that can only be concluded after the reporting period.

The 2023-24 financial year in relation to provisions for operational expenditure, accumulated leave and performance awards have been restated as disclosed in note 27 (g).

15. Sundry income

Recoveries of salaries	84 684	104 749
Recoveries of bursaries	183 444	128 615
Parking and access card	95 910	98 180
Other income	625 870	87 928
	989 908	419 472

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16. Interest received

Cash in bank	8 823 646	9 118 752
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17. Revenue from non-exchange transactions

Services in-kind	773 950	13 035 886
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In November 2024, the PPSA in collaboration with the Department of Public Service and Administration hosted a two-day conference on the role of oversight bodies and compliance in state capacity building. The European Union was the main sponsor of the event and defrayed costs to the value of R773 950 (2024 - Rnil) for the hiring of the conference venue and catering for the delegates on behalf of the Institution.

The Department of Public Works (DPW) leased and paid rental on behalf of the Institution in respect of its Head Office located in Hatfield Pretoria and the Mpumalanga Provincial Office located in Nelspruit. Effective from 1 April 2024, the funds relating to these rentals have been devolved to the Institution and form part of its budget allocation and as such no services in kind were derived from DPW.

18. Staff costs

Basic	189 918 760	183 729 676
Performance awards	3 275 637	3 344 117
Medical aid - company contributions	8 892 936	8 704 099
UIF	716 282	720 425
Cell phone allowance*	1 767 881	466 263
Medical aid allowance	1 021 246	858 161
Define contribution plan expense**	25 136 072	24 111 154
Travel, motor car, accommodation, subsistence and other allowances	1 156 169	1 319 199
13th Cheques	13 530 571	14 318 671
Acting allowances	1 999 370	2 048 888
Housing benefit and allowances	7 496 312	7 279 093
Gratuity	1 150 501	(5 325 477)
Pension allowances	2 703 746	2 658 636
Non-pensionable allowance	18 539 017	17 522 534
Leave pay	6 851 820	2 211 853
Other staff allowance	1 123 379	1 183 831
	285 279 699	265 151 123

* The increase in movement of cell phone allowance is as a result of phasing out of the Institution supply of cellphones to employees in favour of cellphones allowances and refunds.

** Define contribution plan expense

Included in define contribution plan expenditure are contributions to the Government Employee Pension Fund (GEPPF) and Sanlam Pension and Provident Fund which are a multi-employer funds.

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18. Staff costs (continued)

GEPF contributions are only towards pension funds and Sanlam contributions relate to both pension and provident fund. Define contribution plan expenses comprise of contributions to Sanlam: R21 214 783 (2024: R20 386 594) and GEPF: R3 921 289(2024:R3 724 560).The Institution contributes 15% of each employee's pensionable salary to the Sanlam Umbrella pension/provident fund and 13% to the GEPF pension fund respectively.

The 2023-24 financial year in relation to performance awards, housing allowances and other staff allowances have been restated as disclosed in note 27 (j).

19. Depreciation and amortisation

Property, plant and equipment	7 668 241	5 049 818
Intangible assets	126 077	126 422
	7 794 318	5 176 240

The 2023-24 financial year amount have been restated as disclosed in note 27 (k).

20. Finance cost and interest expense

Finance lease interest	23 960	31 321
Interest on late payment	30 574	232 385
Post-employment medical benefit - Interest costs	1 374 000	1 416 000
*	1 428 534	1 679 706

* Represents the accrual of interest on the Define Benefit Obligation, allowing for benefit payments, over the corresponding year for post-employment medical aid subsidies that are one year closer to payment.

The 2023-24 financial year amount relating to finance lease interest and interest on late payments have been restated as disclosed in note 27 (l).

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Figures in Rand	2025	2024 Restated*
21. Administrative expenses		
Advertising ~	237 260	583 313
Auditors remuneration	4 724 022	4 365 184
Bank charges	106 361	101 811
Cleaning	3 477 496	2 794 033
Conferences and seminars ~	2 321 227	949 627
Consulting and professional fees *	13 877 032	11 626 776
Entertainment	874 621	302 459
Services in kind	773 950	13 035 886
Rental of buildings ~	24 410 943	10 813 146
Parking	1 111 226	1 039 141
Printing and publications: Annual report and APP ~	660 302	475 070
Insurance ~	246 913	215 170
IT expenses ~	19 601 759	15 951 843
Fuel and oil ~	1 039 997	1 155 036
Postage and courier	230 188	446 268
Printing and stationery	289 385	304 143
Security ~	3 366 229	2 317 866
Subscriptions and membership fees ~	137 989	110 721
Communications: Cellphones ~	568 202	1 955 356
Training and bursaries	1 741 592	1 383 472
Travel - local ~	5 580 651	5 769 791
Travel - overseas ~	1 025 817	493 905
Municipal services	5 127 727	3 412 698
Communications telephone and fax	1 327 791	1 398 944
Copy charges - Photocopies ~	414 611	635 580
Non-capital assets	11 112	1 182 494
Current service cost (post-employment medical benefits)	711 000	829 000
Storage	212 264	207 682
Compensation fee	246 675	300 285
General expenses ~	1 136 017	1 471 514
	95 590 359	85 628 214

* Consulting and professional fees include legal fees.

~* The 2023-24 financial year amounts have been restated as disclosed in note 27 (m).

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Figures in Rand	2025	2024 Restated*
22. Cash generated from operations		
(Deficit surplus	(27 802 669)	26 156 398
Adjustments for:		
Depreciation and amortisation	7 794 318	5 176 240
Gain on sale of assets and liabilities	(3 506)	-
Loss on foreign exchange	102 307	-
Interest on define benefit plan	1 374 000	-
Define benefit plan payment	(133 000)	-
Actuarial gain	709 000	-
Define benefit current service cost	711 000	-
Impairment loss	(53 278)	-
Movements in retirement benefit assets and liabilities	-	398 405
Movements in provisions	7 883 842	(6 227 938)
Post employment benefit (service cost)	-	829 000
Other non cash items	(221 512)	370
Changes in working capital:		
Receivables from exchange transactions	(438 995)	(4 082)
Receivables from non-exchange transactions	(462 629)	(39 953)
Prepayments	(3 233 830)	(879 526)
Payables from exchange transactions	14 566 405	(21 658 745)
Payables - Third party funds	324 954	171 725
Unspent conditional grants and receipts	14 567 129	-
	15 683 536	3 921 894
23. Commitments		
Authorised capital expenditure		
Approved and contracted		
• Property, plant and equipment	1 040 831	-
Approved but not yet contracted		
• Property, plant and equipment	-	16 869 336
Total capital commitments		
Approved and contracted	1 040 831	-
Approved but not contracted	-	16 869 336
	1 040 831	16 869 336
Authorised operational expenditure		
Approved and contracted		
• Contracted services	47 918 748	15 272 806
• Procurement of goods	134 682	2 888 302
	48 053 430	18 161 108

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Figures in Rand	2025	2024 Restated*
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23. Commitments (continued)

Approved but not contracted

• Approved services but not yet contracted	1 000 000	1 540 000
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Total operational commitments

Approved and contracted	48 053 430	18 161 108
Approved but not yet contracted	1 000 000	1 540 000
	49 053 430	19 701 108

Operating leases - as lessee (expense)

Minimum lease payments due

- within one year	4 403 850	7 975 748
- in second to fifth year inclusive	1 670 255	5 339 392
- later than five years	-	173 490
	6 074 105	13 488 630

The commitments arise from the following significant operating lease agreements for the leasing of office accommodation:

1. Office accommodation, including parking in Polokwane at 18A LandrosMare leased from the Department of Public Works and Infrastructure for the period 1 July 2021 to 30 June 2026 with an escalation of 6% per annum.

2. Office accommodation, including parking in Kimberly at 48 Sydney Street leased from the Department of Public Works and Infrastructure for the period 01 December 2020 to 30 November 2025 with an escalation of 6% per annum.

3. Office accommodation, including parking in Cape Town at 51 Wale Street leased from the Department of Public Works and Infrastructure for the period 01 May 2022 to 30 April 2025 with an escalation of 6% per annum.

4. Office accommodation, including parking in Uppington at Vloere Building leased from the Department of Public Works and Infrastructure for the period 01 June 2024 to 31 May 2027 with an escalation of 5% per annum.

5. Office accommodation, including parking in George at Bateleur Park leased from the Department of Public Works and Infrastructure for the period 01 August 2022 to 31 July 2025 with an escalation of 6% per annum.

6. Office accommodation, including parking in Bloemfontein at Fedsure Building leased from SKG Africa for the period 01 June 2022 to 31 May 2025 with an escalation of 7% per annum.

7. Office accommodation, including parking in Johannesburg at SAGE Center leased from Eris Properties for the period 01 March 2024 to 28 February 2026 with an escalation of 7% per annum.

Public Protector South Africa

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Notes to the Annual Financial Statements

23. Commitments (continued)

8. Office accommodation, including parking in Sibasa from Department of Public Works and Infrastructure for the period 01 April 2021 to 28 February 2031 with an escalation of 5,5% percent per annum.

24. Contingencies

Contingent Liabilities

(a) Possible obligations to pay cost orders

The PPSA as an Institution may be involved in litigation. In the ordinary course of operations, where a party is successful in a litigious matter, they are awarded “costs” by the court. These costs are presented on a bill of cost documents.

Accordingly, in instances where there may be possible obligations that may arise by way of unfavourable costs orders (cost orders awarded against the PPSA in instances where the Institution has lost a court case), the existence, timing and amount of such obligations, will be confirmed only following uncertain future unfavourable court judgments not wholly within the control of the Institution. While court orders may create an obligation for a party to pay the costs of another, the amount payable may only be reliably estimated upon production of the bill of costs by the party who is entitled to payment of same. This event, depending on a number of factors, may occur months after the obligation causing event (awarding of costs by way of a court order) occurs.

It is therefore impractical to estimate, with sufficient reliability, the amount of such future unfavourable cost orders in the absence of untaxed bill of costs.

At reporting period there were 47 such matters in various courts around the country and the probability of unfavourable cost orders has been assessed as remote.

(b) Contingent regulatory liability obligations

A present obligation of R22 577 336 (2024: R63 592 120) arising from National Treasury instruction note 12 of 2020/21 which requires the Institution to declare and pay back surpluses funds to National Treasury. A liability for the surrender of surplus to National Treasury has not been recognised because there is no history of such funds being paid back to National Treasury as National Treasury has consistently granted the Institution approval to retain its surplus funds. Therefrom, it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation.

(c) Contingent liabilities relating to litigious claims

The litigation process may also be used, ordinarily through civil proceedings, for the recovery of financial claims. In instances where there is a monetary claim which is the subject of the litigation i.e the Institution is being sued for payment in money, howsoever arising, such an occurrence also gives rise to a possible obligation. However, in such instances, it is possible to provide a reliable estimate of the possible obligation, primarily because it will be disclosed at the inception of the matter in court documents, usually summons. Under the current reporting period, the following

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Notes to the Annual Financial Statements

24. Contingencies (continued)

contingent liabilities exists in relation to litigious claims:

1. Two former employees referred their dismissal to the labour court for review seeking reinstatement, alternatively compensation for unpaid salaries. These amount to approximately R2.1 million. The pending cases, in addition to the possible legal costs referred to in (a) present possible obligations whose existence will be confirmed only by the uncertain future labour court judgements that are not wholly within the control of the Institution. The Institution is opposing these matters.

2. The former Public Protector approached the courts seeking the review of a decision which resulted in her not being paid a gratuity of approximately R10 million. The application has been opposed by the Institution.

3. A party who was the subject of a PPSA investigation has filed a claim for damages against the PPSA and Others in the amount of R12 million. This action is defended by the Institution and remains ongoing.

25. Related parties

1. Controlling parties

The Parliament, through the Constitution and the Public Protector Act, has the ability to control or exercise significant influence over the Institution. Parliament has the authority to make recommendations to the President on the appointment of the Public Protector and the Deputy Public Protector to the Institution as well as their removal from office. The Institution directly reports to the National Assembly.

National Treasury has the ability to affect the nature or amount of budget allocations to the Institution and thus has power over the Institution.

2. Other related parties include members of the same economic Institution, the national government departments and their entities, the details of the transactions or balances are narrated below:

(a) The funds allocated to the Institution through budget allocations are transferred to it through the Department of Justice and Constitutional Development. R352 007 000 (2024: R357 261 000) was transferred during the period. There were no outstanding balances in relation to the transfers.

(b) The office of the Public Protector has a related party transaction with the Criminal Asset Recovery Account, details are included on Note 13, in line with GRAP 20.

Public Protector South Africa

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Figures in Rand		2025	2024 Restated*							
25. Related parties (continued)										
Key management personnel remuneration										
Remuneration of persons responsible for planning, directing and controlling the activities of the Institution										
2025										
Name	Basic salary	Pension allowance	Travel allowance	Medical aid allowance	Non-pensionable allowance	Other allowances	Service bonus	Gratuity	Other benefit received	Total
Public Protector - Adv KN Gcaleka	1 816 921	-	-	-	698 197	465 824	-	1 150 501	-	4 131 443
Chief Executive Office - MT Sibanyoni	1 422 849	187 096	45 000	147 600	297 424	182 149	119 933	-	-	2 402 051
Chief Operating Office - Adv NI Nkabinde	1 469 362	221 309	-	-	286 875	26 051	122 949	-	-	2 126 546
Chief Financial Office - M Mdingi	851 944	129 242	-	-	369 176	35 333	71 801	-	-	1 457 496
Executive Manager GGI and AJSD - PR Mogaladi	1 324 056	199 406	72 000	-	71 219	158 280	110 781	-	-	1 935 742
Acting Executive Manager Corporate Services - GG Tyelela	959 325	145 590	-	-	415 708	17 865	80 883	-	-	1 619 371
Executive Manager Stakeholder Management - FN Motsitsi	1 384 481	180 712	20 000	121 000	56 993	164 133	115 841	-	-	2 043 160
Executive Manager - Adv D Barnard	1 364 039	178 041	-	-	407 263	12 895	-	-	-	1 962 238
Acting Executive Manager CSM - L Sekele (1)	1 193 125	179 669	-	-	232 943	13 972	99 816	-	90 228	1 809 753
Executive Manager CSM - P Mafani	1 018 004	154 524	60 000	-	291 135	142 493	78 042	-	-	1 744 198
Acting Executive Manager Investigations - M Manyathela (2)	1 158 162	174 399	-	17 488	88 629	161 050	96 889	-	158 769	1 855 386
PP Spokeperson - K Phasiwe (3)	869 193	131 485	-	-	449 083	-	13 307	-	-	1 463 068
	14 831 461	1 881 473	197 000	286 088	3 664 645	1 380 045	910 242	1 150 501	248 997	24 550 452

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Figures in Rand		2025							2024 Restated*	
25. Related parties (continued)										
2024										
Name	Basic salary	Pension allowance	Travel allowance	Medical aid allowance	Non-pensionable allowance	Other allowances	Service bonus	Gratuity	Other benefit received	Total
Public Protector - Adv BJ Mkhwebane	770 570	-	-	-	296 111	34 729	-	-	-	1 101 410
Acting Public Protector - Adv KN Gcaleka	740 856	-	-	-	437 849	-	-	-	-	1 178 705
Public Protector - Adv KN Gcaleka	739 864	-	-	-	284 311	32 375	-	3 149 395	-	4 205 945
Executive Executive Office - MT Sibanyoni	1 301 676	180 914	120 667	140 417	199 761	130 000	107 927	-	-	2 181 362
Chief Operating Office - Adv NI Nkabinde	1 333 559	200 034	-	-	261 052	5 4880	116 921	-	97 494	2 014 548
Chief Financial Office - M Mdingi	822 935	123 440	-	-	357 134	-	51 433	-	-	1 354 942
Executive Manager GGI and AJSD - PR Mogaladi	1 265 613	189 842	72 000	-	60 562	140 727	105 468	-	-	1 834 212
Acting Executive Manager Corporate Services - GG Tyelela	750 626	113 491	-	-	325 271	9 071	61 771	-	124 176	1 384 406
Acting Executive Manager Investigations - V Dlamini	980 655	151 151	-	-	191 461	44 310	78 375	-	209 081	1 655 033
Acting Executive Manager PII Inland- Adv E de Waal	1 297 417	199 876	-	70 848	118 809	116 259	110 231	-	55 657	1 969 097
Executive Manager Stakeholders Management - FN Motsitsi	1 322 773	171 960	-	121 000	164 490	-	110 231	-	-	1 890 454
Executive Manager PII Inland- Adv D Barnard	1 303 430	169 446	-	-	389 167	-	-	-	-	1 862 043
Acting Executive Manager CSM - L Seleka	1 133 373	171 262	-	-	223 611	32 158	95 145	-	97 186	1 752 735
Executive Manager CSM P Mafani	319 743	47 962	19 545	-	89 692	38 136	-	-	-	515 078
14 083 090		1 719 378	212 212	332 265	3 399 281	583 253	837 502	3 149 395	583 594	24 899 970

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Restated*

25. Related parties (continued)

(1) L Sekele assumed the responsibility of Acting Executive Manager: CSM from August 2023 till 31st July 2024.

(2) M Manyathela assumed the responsibility of the Acting Executive Manager: Investigations from the 1st August 2024 till 30th June 2025.

(3) K Phasiwe was appointed to the position of the Spokesperson to the Public Protector from the 1st May 2024 to date.

Remuneration of persons charged with the governance of the Institution in accordance with the PFMA

Fees for services as independent Audit Committee Members

Princess Mangoma	17 784	71 288
Stanley Ngobeni	10 792	45 866
Jonty Tshipa	79 792	58 273
Tebogo Tukisi	57 635	39 644
Octavia Matloa*	116 309	-
Tumi Ramonotsi**	51 064	-
Odwa Benxa***	18 886	-
	352 262	215 071

Fees for services as independent Risk Committee Members

Virenda Magan****	115 596	63 128
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* Ms Matloa was appointed as the Chairperson of the audit committee on the 30th July 2024. After her appointment, the Chairperson attended extra meetings with key internal stakeholders including the Public Protector, the Chief Executive Office, the Chief Financial Office and the Chief Audit Executive as well meetings with representatives of the Auditor General South Africa that are responsible for the audit of the Institution.

** Mr Ramonotsi was appointed on the 29th July 2024.

*** Mr Benxa was appointed on the 05th August 2024 and resigned on the 13th January 2025.

**** Mr Magan also serves as a member of the Audit Committee.

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26. Change in estimate

Property, plant and equipment

The Institution has revised its estimates of the useful life of certain items of property, plant and equipment. The change resulted in an adjustment of the depreciation expense, the effect of the change is as follows:

Effect in the statement of financial position	Net impact	After change	Before change
	62 393	580 006	517 613
Effect in the statement financial performance	Net impact	After change	Before change
	62 393	32 570	94 963

27. Prior period error adjustments

Presented below are those items contained in the statement of financial position, statement of financial performance and cash flow statement that have been affected by prior-year adjustments:

Statement of financial position

	As previously reported	Error	Restated
Deferred lease asset (a)	-	177 334	177 334
Receivables from exchange transactions (b)	702 351	671 021	1 373 372
Receivables from non-exchange transactions (c)	179 291	1 444 011	1 623 302
Property, plant and equipment (d)	31 022 264	(617 696)	30 404 568
Payables from exchange transactions (e)	(15 751 268)	1 077 376	(14 673 892)
Finance lease obligation - Current (f)	(639 329)	465 289	(174 040)
Provisions (g)	(25 452 852)	416 136	(25 036 716)
Finance lease obligation - Non-current (h)	(93 568)	54 511	(39 057)
Accumulated Surplus (i)	(84 519 558)	(3 687 982)	(88 207 540)
	-	-	-

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024 Restated*
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27. Prior period error adjustments (continued)

Statement of financial performance

	As previously reported	Error	Restated
Staff costs (j)	(264 273 920)	(877 203)	(265 151 123)
Depreciation and amortisation (k)	(6 221 421)	1 045 181	(5 176 240)
Finance cost and interest expense (l)	(1 540 911)	(138 795)	(1 679 706)
Administrative expenses (m)	(86 325 560)	697 346	(85 628 214)
Loss on disposal of assets and liabilities (n)	(436 795)	72 803	(363 992)
Impairment loss (o)	-	(63 359)	(63 359)
Reversal of impairment loss (p)	88 778	(88 778)	-
Loss on foreign exchange (q)	-	(112 591)	-
	-	534 604	-

The effect of prior period errors on notes: Statement of Financial Position

Deferred lease assets (a)

	As previously reported	Error	Restated
Deferred lease assets (a)	-	177 334	177 334

-Reclassification of deferred lease assets from deferred lease liabilities and correction of payments in previous year's calculations

Note 4. Receivables from exchange transactions (b)

	As previously reported	Error	Restated
Other receivables	1 173 590	69 854	1 243 444
Allowance for impairment	(1 173 589)	601 167	(572 422)
	-	671 021	-

- Reclassification of receivables from non-exchange transactions to receivables from exchange transactions.
- Adjustment of the allowance for impairment subsequent to reclassification and due to change in calculation matrix.

Note 5. Receivables from non-exchange transactions (c)

	As previously reported	Error	Restated
Other receivables	179 291	(69 855)	109 436
Deposit	-	1 513 866	1 513 866
	-	1 444 011	-

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Notes to the Annual Financial Statements

Figures in Rand	2025	2024 Restated*
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27. Prior period error adjustments (continued)

- Reclassification of receivables from non-exchange transactions to receivables from exchange transactions.
- Reinstatement of a security deposit previously recognised as an expense in prior years.

Note 7. Property, plant and equipment (d)

	As previously reported	Error	Restated
Office equipment (at cost)	3 456 017	26 100	3 482 117
Other leased assets (at cost)	4 257 235	(3 137 034)	1 120 201
Office equipment (accumulated depreciation)	(2 479 563)	(5 234)	(2 484 797)
Other leased assets (accumulated depreciation)	(3 427 055)	2 498 472	(928 583)
	-	(617 696)	-

- Addition of office equipment items previously omitted.
- Adjustment of finance lease asset due to error discovered in the calculation of the cost of the assets and the addition of assets previously omitted.
- Adjustment to depreciation arising from the corrections above.

Note 9. Payables from exchange transactions (e)

	As previously reported	Error	Restated
Trade payables	(2 254 988)	4	(2 254 984)
Deferred operating leases	(370 741)	370 741	-
Salaries and allowances	(1 107 115)	(11 221)	(1 118 336)
Creditors accrual	(4 997 141)	717 852	(4 279 289)
	-	1 077 376	-

- Reclassification of deferred lease assets from deferred lease liabilities and correction of payments in previous year's calculations.
- Reversal of transactions erroneously accrued.

Note 11. Finance lease obligation (f) & (h)

	As previously reported	Error	Restated
Current portion	(639 329)	465 289	(174 040)
Non current portion	(93 568)	54 511	(39 057)
	-	519 800	-

- Adjustment of finance lease liability due to error discovered in the calculation of the initial liability amount and the addition of a liability arising from assets previously omitted.

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27. Prior period error adjustments (continued)

Note 14. Provisions (g)

	As previously reported	Error	Restated
Provisions - Operational expenditure	(2 274 915)	(30 951)	(2 305 866)
Accumulated leave	(17 173 910)	9 857	(17 164 053)
Performance awards	(6 004 027)	437 229	(5 566 798)
	<u>-</u>	<u>416 135</u>	<u>-</u>

- Correction of a duplicated transaction through an accruals and a provision raised.
- Reclassification of a leave payment transaction from salaries payable to provisions for leave.
- Adjustment of a notch progression to account for a full performance cycle.

Accumulated Surplus (i)

	As previously reported	Error	Restated
Net change	(84 519 558)	(3 687 982)	(88 207 540)

- Accumulated surplus changed due to net effect of item (a), (b), (c), (d), (e), (f), (g), (h), (j), (k), (l), (m), (n), (o), (p) and (q).

Statement of Financial Performance:

Note 18. Staff Costs (j)

	As previously reported	Error	Restated
Performance awards	(2 899 477)	(444 640)	(3 344 117)
Housing allowances	(7 221 056)	(58 037)	(7 279 093)
Other staff allowances	(809 305)	(374 526)	(1 183 831)
	<u>-</u>	<u>(877 203)</u>	<u>-</u>

- Adjustment of notch progression calculation to account from a payment cycle to a full performance cycle.
- Reclassification of a housing allowance from administrative expenses to staff costs.
- Reclassification of subsistence allowances from administrative expenses to staff costs.

Note 19. Depreciation and amortisation (k)

	As previously reported	Error	Restated
Property, plant and equipment	(6 221 421)	1 045 180	(5 176 241)

Adjustment to depreciation arising from the corrections in (d) above.

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2024
Restated*

27. Prior period error adjustments (continued)

Note 20. Finance cost and interest expense (l)

	As previously reported	Error	Restated
Finance lease interest	(124 911)	93 590	(31 321)
Interest on late payment	-	(232 385)	(232 385)
	-	(138 795)	-

- Adjustment of finance lease interest due to error discovered in the calculation of the initial liability amount and the addition of a liability arising from assets previously omitted as narrated in (f) and (h) above.

- Disclosure of interest previously omitted.

Note 21. Administrative expenses (m)

	As previously reported	Error	Restated
Advertising	(343 689)	(239 624)	(583 313)
Conferences and seminars	-	(949 627)	(949 627)
Consulting and professional fees	(12 488 738)	861 962	(11 626 776)
Rental of buildings	(11 361 221)	548 075	(10 813 146)
Printing and Publications: Annual report and APP	(368 672)	(106 398)	(475 070)
Insurance	(211 534)	(3 636)	(215 170)
IT expense	(15 933 432)	(18 411)	(15 951 843)
Fuel and oil	(1 655 447)	500 411	(1 155 036)
Security	(2 337 559)	19 693	(2 317 866)
Subscriptions and membership fees	(111 593)	872	(110 721)
Communications: Cellphones	(656 686)	(1 298 670)	(1 955 356)
Travel - local	(6 075 375)	305 584	(5 769 791)
Travel - overseas	(587 615)	93 710	(493 905)
Copy chargers - Photocopies	(319 080)	(316 500)	(635 580)
General expenses	(2 771 419)	1 299 905	(1 471 514)
	-	697 346	-

- Reclassification of expenses between administrative expenses line items and to the staff costs line item.

Loss on disposal of assets and liabilities (n)

	As previously reported	Error	Restated
Loss on sale of assets	(436 795)	72 803	(363 992)

- Adjustment of profit or loss due to error discovered in the calculation of the cost assets retired as narrated in (d) above.

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Figures in Rand	2025	2024 Restated*
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27. Prior period error adjustments (continued)

Impairment loss (o)

	As previously reported	Error	Restated
Impairment loss	-	(63 359)	(63 359)

- Adjustment of allowance of impairment due to change in calculation matrix resulting in impairment loss.

Reversal of impairment loss (p)

	As previously reported	Error	Restated
Reversal of impairment loss	88 778	88 778	-

- Adjustment of allowance of impairment due to change in calculation matrix resulting in Rnil effect of reversal of impairment loss.

Loss on foreign exchange (q)

	As previously reported	Error	Restated
Loss on foreign exchange	-	(112 591)	(112 591)

- Adjustment of gains or losses due to omission of recognition of foreign exchange losses previously incurred.

28. Risk management

Financial risk management

Except for liquidity risk, the Institution's activities and mandate expose it to minimal risks.

Liquidity risk

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

Liquidity risk is the risk that the Institution may have difficulties in meeting its obligations to settle its financial liabilities through delivery of cash or another financial asset upon contractual maturity of its financial liabilities.

A significant percentage of the Institution's liabilities consist of trade creditors arising from procurement of budgeted goods and services during the normal course of its operations. Monthly expenditure reports analysis, net assets position and cash flow forecasts enable the Institution to ensure that adequate cash will be available to meet its obligations. Liquidity risk is regarded as being low.

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28. Risk management (continued)

Classification of financial instruments:

2025	At amortised cost	Total
Receivables from exchange transactions	1 598 870	1 598 870
Cash and cash equivalents	95 551 582	95 551 582
Payables from exchange transactions	(29 240 300)	(29 240 300)
Finance lease obligation	(1 413 907)	(1 413 907)
	66 496 245	66 496 245

2024	At amortised cost	Total
Receivables from exchange transactions	1 373 372	1 373 372
Cash and cash equivalents	104 858 652	104 858 652
Payables from exchange transactions	(14 673 892)	(14 673 892)
Finance lease obligation	(213 097)	(213 097)
	91 345 035	91 345 035

Maturity analysis

2025	Not later than one month	Later than one month and not later than three months	Later than three months and not later than one year	Later than one year and not later than five years	Total
Trade payables	6 432 473	-	-	-	6 432 473
Salaries and allowance	-	379 586	-	-	379 586
Accrued services bonus	991 731	2 283 611	2 796 806	-	6 072 148
Creditors accrual	16 109 418	-	-	-	16 109 418
Compensation for occupational diseases and injuries	-	246 675	-	-	246 675
Payables from exchange transactions	23 533 622	2 909 872	2 796 806	-	29 240 300
Finance lease obligation	-	-	461 881	952 025	1 413 906
	23 533 622	2 909 872	3 258 687	952 025	30 654 206

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28. Risk management (continued)

2024	Not later than one month	Later than one month and not later than three months	Later than three months and not later than one year	Later than one year and not later than five years	Total
Trade payables	2 254 984	-	-	-	2 254 984
Salaries and allowance	-	1 118 336	-	-	1 118 336
Accrued services bonus	1 025 461	2 454 701	3 541 121	-	7 021 283
Creditors accrual	4 279 289	-	-	-	4 279 289
Payables from exchange transactions	7 559 734	3 573 037	3 541 121	-	14 673 892
Finance lease obligation	-	-	174 040	39 057	213 097
	7 559 734	3 573 037	3 715 161	39 057	14 886 989

Credit risk

Credit risk is the risk that a party to a financial instrument will cause a financial loss for Institution by failing to discharge an obligation.

Activities that give rise to credit risk and the associated maximum exposure to credit risk include granting study assistance to staff and receivables to Sector Education and Training Authority and placing deposits with the Institution's bankers. The maximum exposure to credit risk is the carrying amount of the following financial assets that are stated gross carrying amounts, net of any amounts offset and any impairment losses, where applicable.

The Institution only deposits cash with a major commercial bank with high quality credit rating as well as the South African Reserve bank and assesses their credit risk as low.

Financial assets:

Neither past due nor impaired

Cash and cash equivalents	95 551 582	104 858 652
Receivables from exchange transactions	1 598 870	1 373 372
	97 150 452	106 232 024

Past due and impaired

Receivables from exchange transactions	1 038 289	1 144 845
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28. Risk management (continued)

Maturity analysis:

2025	Not later than one month	Later than one month and not later than three months	Later than three months and not later than one year	Later than one year and not later than five years	Total
Receivables from exchange transactions	195 303	2 250	151 673	1 173 589	1 522 815
Total	195 303	2 250	151 673	1 173 589	1 522 815

2024		Later than three months and not later than one year	Later than one year and not later than five years	Total
Receivables from exchange transactions		69 855	1 173 589	1 243 444
Total		69 855	1 173 589	1 243 444

The factors considered in estimating allowance for impairment are disclosed in note 4.

Market risk

Foreign exchange risk

Currency risk is the risk that the fair value or future cash flow of a financial instrument will fluctuate because of changes in foreign exchange rates.

PPSA exposure to foreign exchange risk is limited to the payment of Microsoft license fees and international membership fees, the transaction volume is limited to three suppliers per year. The foreign exchange risk is related to the fluctuation of the Rand and Dollar/Euro purchase rates.

The institution reviews its foreign currency exposure, including commitments on an ongoing basis. The institution manages foreign exchange losses by prompt payment of invoices close to the invoice date.

29. Going concern

The Institution assessed its going concern status considering several factors including financial position and cash flows its revenue sources and funding regulatory environment with the following

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29. Going concern (continued)

- As an Institution established by the Constitution and deriving its revenue from budget allocations from National Treasury, there is no legislation that has been enacted or substantially enacted to indicate a change in the mandate of the Institution and its funding by the legislature.
- Positive net asset position of R60 404 869 and net current asset position of R28 875 868.
- To the best of the management knowledge; no legislation has been enacted or substantially enacted to indicate that National Government plans to review our founding legislation.

After considerations of the outcomes of the assessment conducted; the annual financial statements have been prepared on the basis of a going concern.

30. Events after the reporting date

The Institution is not aware of any material events, either adjusting or non-adjusting that occurred between the reporting date and the date of the issue of the financial statement.

31. Irregular expenditure and fruitless and wasteful expenditure

Irregular expenditure	4 522 563	5 838 198
Fruitless and wasteful expenditure	30 574	-
Total	4 553 137	5 838 198

Irregular expenditure is presented inclusive of VAT.

The 2023-24 fruitless and wasteful expenditure disclosure amount has been restated.

i) Irregular expenditure

Non-rotation of legal services providers from past panel	4 073 295
Services rendered on expired contract	323 735
Incorrect evaluation criteria used	125 533

ii) Fruitless and wasteful expenditure

Interest on late payment of suppliers	30 574
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(1) Amounts of material losses through criminal conduct

- No material losses through criminal conduct were incurred during the reporting period.

(2) Criminal or disciplinary steps taken as a result of losses, irregular and fruitless and wasteful expenditure

- There are no criminal or disciplinary cases for irregular, fruitless and wasteful expenditure reported in the period under review.

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32. Budget differences

Material differences between budget and actual amounts

(1) Recoveries of legal fees

The variance arises from unpredictability of the outcome of favourable court judgements and the award of favourable costs orders thereon as well as the timing of the taxation of such favourable costs orders.

(2) Sundry income

The variance is largely attributed to recoveries of salaries, bursaries, parking and access card which are not budgeted for as they do not form part of the Institutions normal operations.

(3) Interest received

Higher interest was earned than projected due to high investment reserves and approval of retention of surplus in the second quarter of the financial year, which delayed the procurement of goods and services that were approved for the utilisation of the surplus funds.

(4) Revenue from services in kind

The Institution does not budget for revenue received in kind as it is not part of the Institution's normal operations and depend on the benevolence of benefactors that are unknown during the budgeting period.

(5) Revenue recognised from conditional grants

Conditional grants are not part of the Institution's budget allocation and are thus not included in its budget.

(6) Staff costs

The variance arises from funding posts which were on the structure but frozen. During the 2024-25 financial year, National Treasury imposed a 10% budget cut on our baseline, which was later reversed. The capacity funding from this reduction was planned for reinstatement into our baseline in the subsequent financial years, which will then absorb the variance.

(7) Depreciation and amortisation

Depreciation and amortisation is incurred at a higher rate due to procurement of capital assets from the surplus funds approved for capital acquisitions.

(8) Finance costs and interest expense

The variance is as a result of unpredictability of actuarial assumptions to be applicable during the valuation of the defined benefit obligations by actuaries after year end.

(9) Conditional allocation expenses - CARA

The variance arises because conditional grants are not budgeted for, budgeting for this would distort the normal budget allocations from National Treasury.

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32. Budget differences (continued)

(10) Donations

The variance arises as a result of a public responsibility initiative in support of strategic fund raising partnership with African Ombudsman and Mediators' Association. The Institution does not include budget projection of such activities in its budgeting process.

(11) Administrative expenses

The increased spending on administrative expenses is as a results of additional expenditure from approval of retention and utilisation of surplus for operational expenditure.

(12) Gain on disposal of assets and liabilities

The Institution does not budget for gains on disposal of assets as they are not part of its operations and cannot be reliably estimated.

(13) Impairment loss

The variance arises as a result of default by debtors which cannot be reliably estimated.

(14) Actuarial losses

The Institution does not budget for these gains or losses as they are not part of its normal operations and depend on the outcome of actuarial valuations.

(15) Loss on foreign exchange

The variance arises as a result of unfavorable fluctuations of foreign exchange rates which cannot be reliably estimated for budget purposes and have thus not been budgeted for.



PUBLIC PROTECTOR
SOUTH AFRICA

ISBN No:
978-0-6398571-9-0



30 years of strengthening Constitutional democracy
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