south african human rights commission

ANNUAL REPORT 2024/2025

SOUTH AFRICAN HUMAN RIGHTS COMMISSION

ANNUAL REPORT 2024/2025 FINANCIAL YEAR

CONTENTS

PART A
GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME:	South African Human Rights Commission
PHYSICAL ADDRESS:	Sentinel House, Sunnyside Office Park
	32 Princess of Wales Terrace
	Parktown, Johannesburg
TELEPHONE NUMBER:	011 877 3600
EMAIL ADDRESS:	info@sahrc.org.za
WEBSITE ADDRESS:	www.sahrc.org.za
EXTERNAL AUDITORS:	Audit-General of South Africa
BANKERS:	First National Bank
COMPANY/ BOARD SECRETARY:	Dr Kwanele Pakati

2. LIST OF ABBREVIATIONS/ACRONYMS

Acronym	Full Meaning
ACERWC	African Committee of Experts on the Rights and Welfare of the Child
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
BBBEE	Broad-Based Black Economic Empowerment
BDRA	Births and Deaths Registration Act
CCMA	Commission for Conciliation, Mediation and Arbitration
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CIO	Chief Information Officer
COO	Chief Operations Officer
CSOM	Commissioners' Strategic Oversight Meeting
DBE	Department of Basic Education
DHET	Department of Higher Education and Training
DOE	Department of Education
ECDOE	Eastern Cape Department of Education
ECPO	Eastern Cape Provincial Office
ESTA	Extension of Security of Tenure Act, 1997 (Act 62 of 1997)
EXCO	Executive Committee
FSPO	Free State Provincial Office
GNU	Government of National Unity
GPO	Gauteng Provincial Office
GRAP	Generally Recognised Accounting Practice
HCM	Human Capital Management
HOD	Head of Department
ICT	Information and Communications Technology
IEC	Independent Electoral Commission
IRHR	International and Regional Human Rights
IPIP	Institutional Performance Improvement Plan
KZNPO	KwaZulu-Natal Provincial Office
LPO	Limpopo Provincial Office
LSEN	Learners with Special Educational Needs
MCP	Media and Communications Plan
MEC	Member of the Executive Council
MPO	Mpumalanga Provincial Office
NCOP	National Council of Provinces
NCPO	Northern Cape Provincial Office
NHRIs	National Human Rights Institutions
NPO	Non-Profit Organisation
NSMCC	National Schools Moot Court Competition
NWPO	North West Provincial Office
PFMA	Public Finance Management Act, 1999 (Act 1 of 1999)

Acronym	Full Meaning
PIE Act	Prevention of Illegal Eviction from and Unlawful Occupation of Land Act, 1998
PO	Provincial Office
SAHRC	South African Human Rights Commission
SAWJT	South Africa Water Justice Tracker
SAPS	South African Police Service
SCM	Supply Chain Management
SOHR	State of Human Rights (Report)
SPU	Sol Plaatje University
TR	Treasury Regulations
VIP	Ventilated Improved Pit (toilets)
WCPO	Western Cape Provincial Office
WSA	Water Services Authority

3. FOREWORD BY THE CHAIRPERSON

Chris Nissen
Chairperson of the South African Human Rights Commission

I am both pleased and honoured to present the annual report of the South African Human Rights Commission (SAHRC or the Commission) for the year ending 31 March 2025. This document serves not only to highlight our achievements and challenges but also demonstrates the significant progress we have made as an institution in fulfilling our constitutional mandate to promote and protect human rights across South Africa.

During the 2023/24 financial year, our performance demonstrated remarkable growth, showing an upward trend of approximately 32% compared to previous years. I take great pride in reporting that, in the financial year concluding in 2024/25, the SAHRC successfully achieved 11 out of its 13 annual targets. This remarkable accomplishment reflects an overall annual performance of 85%. Such improved performance is a testament to the dedicated interventions and unwavering commitment of our Commissioners, staff, and secretariat, all of whom worked collaboratively to address the numerous challenges faced by our institution. We will continue to implement these strategic interventions to enhance our performance further.

This year, we noted a significant influx of complaints regarding critical issues such as service delivery, inequality, and essential rights, particularly concerning access to water, sanitation, and healthcare services. The support of our strategic partners and stakeholders has been invaluable in assisting us to address these human rights violations and secure redress for the individuals and communities affected.

We are profoundly grateful for the continuous collaboration from fellow Chapter 9 Institutions, higher education institutions, non-governmental organisations, government entities and departments, and various other partners who have been instrumental in our work during this period.

The SAHRC has particularly expressed grave concerns regarding the human rights violations associated with discrimination and violence within farming communities. Numerous cases reported to us have highlighted allegations of abuse and the vulnerable living and working conditions experienced by farm workers and dwellers. Such violations undermine social harmony and hinder efforts toward community-building. In response to these challenges, the SAHRC hosted a significant Indaba in the Limpopo Province, aiming to encourage dialogue, foster social harmony, enhance safety, and promote nation-building. The recommendations outlined in the Indaba report will serve as guiding principles for all stakeholders involved in addressing the root causes of these issues.

A standout achievement this year was the SAHRC's active involvement in securing redress for approximately 41,000 learners in the Eastern Cape who struggled to access education due to insufficient scholar transport. In this capacity, the SAHRC joined as amicus curiae in litigation against the Department of Education, Eastern Cape, where we argued that scholar transport is not merely an ancillary service but a fundamental and

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necessary component of the right to education. The Makhanda High Court upheld the SAHRC’s stance, affirming the critical nature of this issue for learners in the region.

On an international scale, the SAHRC participated in COP29 held in Baku, engaging in meaningful discussions aimed at influencing both global and local legislative and regulatory frameworks regarding climate change. Our commitment to upholding the Principles Relating to the Status of National Institutions (the Paris Principles) is unwavering, and we are proud to maintain our “A” status, showcasing our compliance with these significant standards. As with many institutions undergoing transitions, we faced a variety of internal challenges throughout the year.

We express our gratitude to the Portfolio on Justice and the Deputy Minister of Justice for their supportive oversight as we navigated these complex issues. Despite these challenges, our Commissioners remain steadfastly committed to fulfilling their constitutional and legislative mandates.

On behalf of the SAHRC, I extend my heartfelt gratitude to all stakeholders for their ongoing collaboration and support in advancing our constitutional and legislative objectives. I also wish to sincerely acknowledge the dedication of the Commission’s staff, especially Acting Chief Executive Officer Adv. Chrystal Pillay, and the management team at the SAHRC’s secretariat, for their hard work and commitment to upholding and promoting human rights across our nation.

Chris Nissen
Chairperson of the South African Human Rights Commission

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4. CHIEF EXECUTIVE OFFICER'S OVERVIEW

Adv. Chrystal Pillay
Acting Chief Executive Officer

I am pleased to present the Annual Report for the 2024/25 period which outlines the Commissions work in protecting and promoting the fundamental human rights and freedoms of all individuals. The year under review saw a major transition in government , following the democratic elections of 29 May 2024. South Africans exercised their democratic right and casted their votes in numbers, to voice their choice for the leadership of this country. The SAHRC, during this period, continued to discharge its constitutional mandate with diligence and resilience to ensure that it continued to protect, promote, and monitor the rights of the people of South Africa, despite a challenging operational environment.

As the SAHRC comes to the end of implementing its 2020/21-2024/2025 strategic plan, it brings me great pleasure to reflect on its work and its resilience through the period under review. The year has been marked by both progress and persistent challenges. Our country continues to grapple with socio-economic inequalities, service delivery failures and systemic injustices that undermine the dignity of millions. Against this backdrop, the Commission has intensified its efforts to protect and promote the rights of vulnerable South Africans and to advance dignity, equality and justice for all.

We have recorded key achievements across our programmes and some of these notable achievement follows. The National Schools Moot Court Competition (NSMCC), which is a key partnership initiative between the SAHRC, Department of Justice and Constitutional Development, and the Department of Basic Education (DBE), was hosted on 29 September 2024 at the iconic Constitution Hill Precinct in Braamfontein. Once again, we are pleased to share the exceptional success of the NSMCC of 2024, which stands as one of the largest platforms in the country that empowers thousands of learners across the country, to understand and gain perspective of human rights concepts and principles, as well as social issues facing them as future leaders of our country.

Further to the monitoring work within the Commission, the SAHRC conducted a schools readiness monitoring initiative aimed at addressing violations against the right to education as enshrined in Section 29 of the Constitution. At the commencement of the 2025 school year in South Africa, the SAHRC conducted school visits and investigations at schools across the country to address issues of overcrowding, non-placement of learners, lack of scholar transportation and compliance with the prohibition on corporal punishment, among other issues, with a view to institute further inquiries and litigation proceedings based in its findings in the coming year.

The Commission continued to investigate complaints, conducted several public hearings and issued a number of findings and recommendations to state and private institutions. Our work on the right to water and sanitation, the right to education and equality particularly in rural and marginalised communities has resulted in greater awareness of human rights obligations. Relevant stakeholders will be held accountable for the implementation of these recommendations.

South Africa reached a historical milestone of 30 years of democracy in 2024 and as a country we were left with reflections on how far we have come and also filled a new hope for the next 30 years and beyond. While we celebrated this milestone, we also received many complaints of racism and the SAHRC took decisive steps to condemn any racial and discriminatory violations against and launched interventions to address these violations.

Internally, efforts have been made to strengthen institutional culture, ensure ethical leadership and restore public confidence in our operations. The SAHRC has prioritised governance and compliance and continues to re-evaluate its internal processes and strengthen identified gaps through key governance structures. This has resulted in improved financial controls and in building a more responsive and accountable institution. Various oversight mechanisms have made a positive impact on the work of the Secretariat in fostering a high-performance culture, in reporting and accountability and in achieving institutional targets. However, the Commission does continue to face constraints particularly in relation to budget limitations which impacts the ability of the SAHRC to expand on its reach.

As the SAHRC prepares to enter into its new five year strategic cycle, the lessons from the 2024/25 and the overall 2020/21-2024/25 strategic cycle, will form an integral part of our planning processes as we endeavour to further the work of the SAHRC and to empower the people of South Africa through redress and initiatives to protecting, promoting, and monitoring human rights.

I extend my sincere appreciation to the Chairperson and Commissioners for their leadership, to our dedicated staff across all offices for their service and to our stakeholders and partners for their ongoing support. The SAHRC remains committed to upholding its constitutional and legislative mandate with excellence and resilience as we work to make our country better for all who live in it.

Adv. Chrystal Pillay
Acting Chief Executive Officer

5. STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

- All information and amounts disclosed in the annual report are consistent with the annual financial statements audited by Internal Audit and the Auditor-General South Africa (AGSA).
- The annual report is complete, accurate, and is free from any omissions.
- The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.
- The Annual Financial Statements (Part F) have been prepared in accordance with the General Recognised Accounting Practice (GRAP) standards applicable to the public entity.
- The Accounting Authority is responsible for the preparation of the annual financial statements and for the judgements made in this information.
- The Accounting Authority is responsible for establishing and implementing a system of internal control, which has been designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information and the annual financial statements.
- The external auditors are engaged to express an independent opinion on the annual financial statements.
- In our opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the Commission for the financial year ended 31 March 2025.

Yours faithfully

Acting Chief Executive Officer
Adv. Chrystal Pillay
Date 30 September 2025

Chairperson of the SAHRC
Christoffel Nissen
Date: 30 September 2025

6. STRATEGIC OVERVIEW

6.1. Vision

Together, respecting and realising human rights.

6.2. Mission

To empower all to honour and assert human rights through effective promotion, monitoring, and protection.

6.3. Values

The SAHRC abides by the following values:

- Integrity
- Honesty
- Respect
- Objectivity
- Batho Pele principles; and
- Equality.

7. LEGISLATIVE AND OTHER MANDATES

The Commission is an independent institution that supports constitutional democracy and is established in terms of Chapter 9 of the Constitution. Its specific mandate is stipulated in Section 184 of the Constitution. The following subsections broadly describe the parameters of the Commission. Each year, the Commission must require relevant organs of state to provide the Commission with information on the measures that it has taken towards the realisation of the rights in the "Bill of Rights" concerning housing, health care, food, water, social security, education, and the environment.

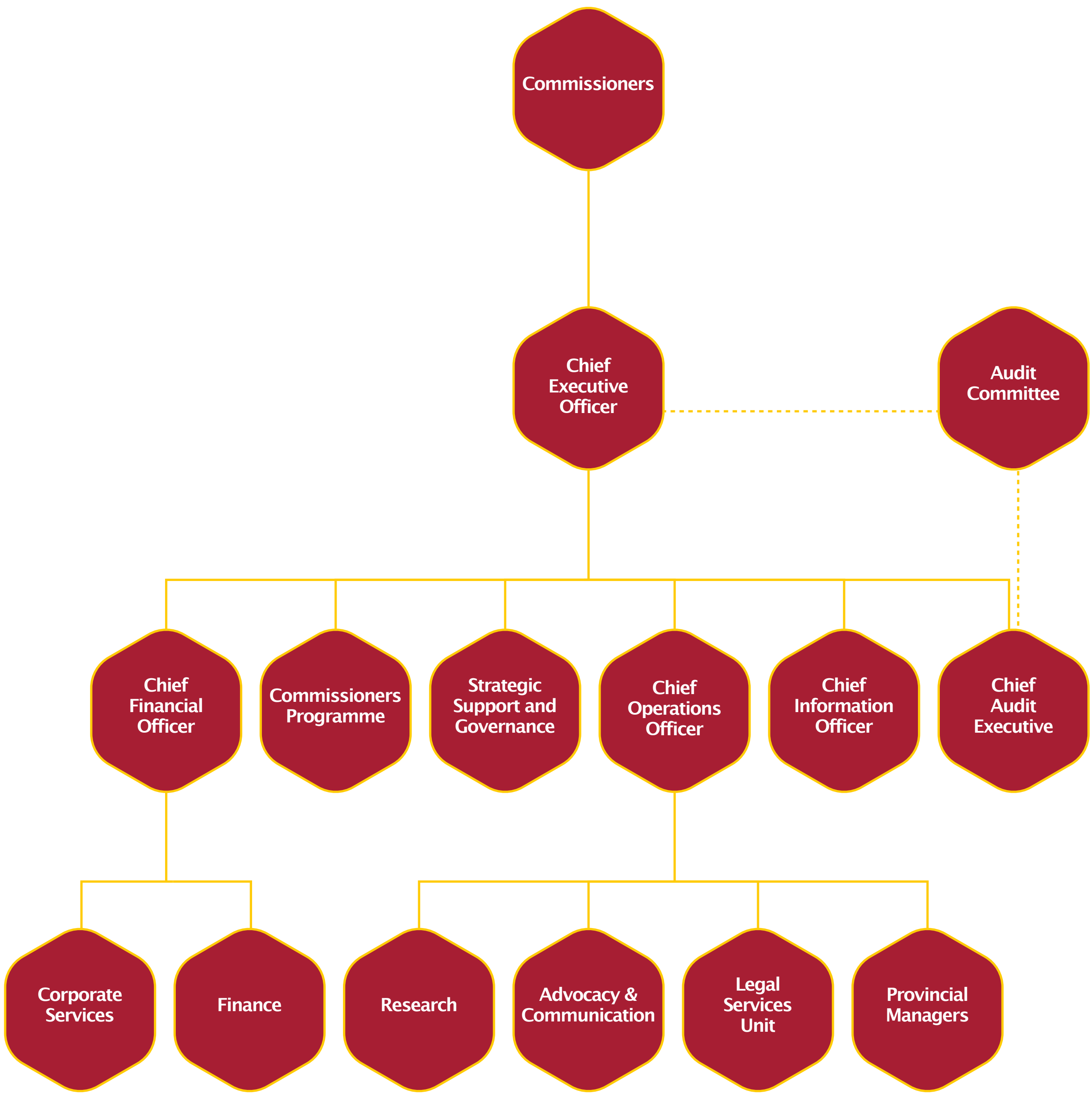
The mandate of the Commission, as contained in Section 184 of the Constitution of the Republic of South Africa, 1996, is as follows: The South African Human Rights Commission (SAHRC) must:

- Promote respect for human rights and a culture of human rights;
- Promote the protection, development, and attainment of human rights; and
- Monitor and assess the observance of human rights in the Republic.

The Commission has the necessary powers, as regulated by national legislation, to perform its functions, including the power:

- to investigate and report on the observance of human rights.
- to take steps to secure appropriate redress where human rights have been violated;
- to carry out research; and
- to educate.

8. ORGANISATIONAL STRUCTURE



PART B
PERFORMANCE INFORMATION

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs the necessary audit procedures on the performance information to provide usefulness and reliability of the reported performance information against predetermined objective. The audit conclusion on the performance against predetermined objectives is included in the report to management, with material findings being reported under the Predetermined Objectives heading in the report on other legal and regulatory requirements section of the auditor's report.

Refer to page 58 of the Report of the Auditors, published as Part F: Financial Information.

2. OVERVIEW OF PERFORMANCE

2.1. Service Delivery Environment

During the 2024/25 financial year, the SAHRC/Commission operated within a challenging and evolving service delivery environment, characterised by persistent socio-economic pressures and emerging human rights concerns. The period was defined by deepening poverty, inequality, unemployment, and violence, all of which continued to hinder the full realisation of human rights across the country.

In fulfilling its constitutional mandate, the Commission implemented a range of targeted interventions across its three core areas of work, focusing on the Protection, Promotion, and Monitoring mandates. These interventions contributed to expanding the reach of the Commission, providing redress mechanisms in instances where human rights were violated or threatened, and issuing recommendations and directives aimed at improving the overall state of human rights in the country.

2.1.1 Protection Mandate

Under its Protection Mandate, the Commission undertook critical interventions that advanced accountability and legal redress. A key intervention was led by the Eastern Cape Provincial Office (ECPO) following the Enyobeni Tavern tragedy, in which 21 young people tragically lost their lives in 2022. The ECPO's investigative report revealed widespread non-compliance with zoning, building, and liquor licensing regulations. The Commission's findings prompted substantial reforms, including the introduction of training for local officials by the Eastern Cape Liquor Board, strengthened regulatory enforcement, and new restrictions on taverns operating near schools. Awareness campaigns were also rolled out by SAPS and the Department of Basic Education (DBE) to address underage drinking. These efforts culminated in a landmark High Court judgment in October 2024 ordering the demolition of the illegally operating tavern, thereby reinforcing the Commission's findings and demonstrating the impact of its protection mandate in practice. The Report was also admitted into evidence during the ongoing Inquest relating to this matter.

The ECPO also played a key role in a significant legal milestone through the Commission's participation as amicus curiae in a scholar transport case brought before the Makhanda High Court. The Court declared the State's failure to provide transport to over 50 000 qualifying learners in the Eastern Cape unconstitutional, recognising the severe impact on learners' rights to basic education. The Departments of Education and Transport were ordered to provide the necessary transport services by January 2025 and to implement a catch-up academic plan. This ruling affirmed the essential connection between accessibility and the right to education, and demonstrated how the Commission, through its provincial presence, continues to influence systemic change.

Furthermore, the ECPO's 2023 Malnutrition Report catalysed measurable provincial improvements in 2024, including the reduction of missed birth registrations from 10% to 4% and the allocation of over R269 million by the Eastern Cape government specifically for household food security initiatives. Several departments adopted targeted nutrition interventions, and the report directly informed the drafting of the Provincial Food and Nutrition Security Implementation Plan.

In November 2024, the ECPO launched its Inquiry Report into the State of Roads Infrastructure within the province. The inquiry found that 90.5% of the Eastern Cape's 40 153 km provincial road network is unpaved, yet the province receives only R750 million a year for upgrades, enough to resurface just 42 km annually against a capital backlog of R30.5 billion. This chronic underfunding, coupled with governance and maintenance failures, is accelerating road degradation, stifling key economic sectors, and impeding residents' rights to movement, education, health, and safety.

Subsequently, in February 2025, the ECPO further released its findings into systemic concerns relating to unsafe sanitation facilities at schools. As a direct result, this prompted the Eastern Cape Department of Education (ECDOE) to begin redrafting the SANS 10400Q regulatory framework to include detailed specifications for safe VIP latrine construction in public schools, with the aim of replacing the 2016 WRC guidelines. Critically, the ECDOE has also committed to immediate interim compliance with WRC guidelines through the issuance of a circular prioritising learner safety in all sanitation projects.

In the North West Province, the Commission, through its North West Provincial Office (NWPO), addressed long-standing complaints about inadequate RDP housing. An investigative report released in November 2024 highlighted widespread challenges including incomplete housing projects, delays in issuing title deeds, substandard construction, and discrimination against persons with disabilities. Root causes were traced to weak planning, lack of contractor accountability, and poor intergovernmental coordination. The NWPO's efforts led to directives being issued to the North West Department of Human Settlements, requiring the submission of a corrective action plan with clear timelines, budget allocations, and measures for consequence management.

In addition, the NWPO provided legal representation in two eviction-related matters. In Rustenburg, the Local Municipality unlawfully evicted residents without a court order. The High Court ruled in favour of the residents, declaring the eviction unlawful and ordering their reinstatement. The Municipality has since sought leave to appeal, which remains opposed. In a separate matter, the NWPO represented a family residing on a farm since the early 1990s who faced eviction proceedings initiated by the farm owner who bought the farm in 2020. In this, the farm owner alleged that the family had illegally occupied the farm after they had acquired the farm in 2020. Consequently, the farm owner instituted proceedings in the North West High Court to evict the family and demolish their newly constructed home in terms of the Prevention of Illegal Eviction from and Unlawful Occupation of Land Act 19 of 1998 (PIE Act). Confirmatory affidavits from other residents of the farm and neighbouring farmers, however, confirmed that the family had occupied the farm since the 1990s and that were in fact occupiers within the contemplation of Extension of Security of Tenure Act 62 of 1997 (ESTA). Following the submission of a strong defence, the farm owner agreed to withdraw the proceedings against the family and recognise the members of the family as occupiers within the contemplation of ESTA.

The NWPO further successfully represented two complainants in two separate equality court proceedings relating to the use of the racial epithet "kaffir". Both matters were amicably settled between the parties, which settlements included the payment of compensation to the complainants in the amount of R25 000 each. The settlement agreements were made orders of the respective equality courts. Finally, the NWPO convened an inquiry in March 2025 into scholar transport challenges in the North West, during which it uncovered systemic challenges with scholar transport provision in the North West, which require urgent attention.

Through its Free State Provincial Office (FSPO), the Commission conducted a high-impact inquiry into municipal service delivery failures across 18 municipalities. The inquiry revealed systemic issues in the provision of water, sanitation, refuse removal, and general infrastructure maintenance. The FSPO's findings, released in a comprehensive report in November 2024, identified key governance failures, including financial mismanagement and skills deficits. Urgent recovery plans and enforcement of environmental compliance were among the recommendations issued. The FSPO inquiry report was further tabled before the Free State legislature, and later the select Committee of the NCOP invited the FSPO and Commissioner Boshoff to the Committee's oversight visits at Mafube Local Municipality, Matjhabeng Local Municipality and Kopanong Local Municipality. During these visits the NCOP had further requested Commissioner Boshoff to present the FSPO inquiry report findings and recommendations against the above municipalities.

In addition, the FSPO also successfully opposed an urgent application in the Free State High Court against the Applicants (Mangaung Metro) which application sought to remove and demolish structures that were occupied by Mountain View informal settlement residents in Bloemfontein. The Free State High Court decided in favour of the Respondents and ordered that the Applicants should not evict Mountainview residents unless the Applicants provided occupants with alternative and suitable accommodation. Many households at Mountainview had their rights protected through the intervention of the FSPO.

The FSPO also investigated a complaint lodged by AfriForum on behalf of its members who were students at the Free State University. The complaint was against State University lecturer Dr Pedro Mzileni (1st Respondent) and the University of Free State (2nd Respondent). The complainant alleged that the 1st Respondent, who was a guest lecturer hosted by Mr Sindane, made remarks during his lecture, that not only went beyond the acceptable norms of academic teaching but were highly divisive, outrightly offensive, and also treaded closely to what can be considered hate speech. The FSPO investigated the complaint and found that the statements by Dr Mzileni (1st Respondent) constituted robust constructive engagements backed by credible academic sources. The FSPO, in its findings, further emphasised that academic freedom enjoys special protection as an expression that lies at the heart of the right to freedom of expression. That academic freedom is not only constitutionally protected, but rests on the capacity for independent commentary that is crucial to the evidence-based work that is unique to academic freedom and the freedom of scholarly research as guaranteed by Section 16(1) of the South African Constitution. The FSPO found that the statements enjoyed constitutional protection in terms of Section 16(1) of the Constitution. The FSPO found that the Respondent's comments did not constitute hate speech as alleged by the Applicants.

In the Gauteng Province, the Commission through its Gauteng Provincial Office (GPO) responded to a series of complaints related to hate speech and racial discrimination. The GPO's investigations led to four high-profile accountability outcomes: a municipal councillor and a social media influencer (TikTok user) issued public apologies and formal undertakings to desist from future discriminatory conduct. These matters underscored the Commission's role in upholding the principles of dignity, equality, and non-racialism in both physical and digital public spaces. The Gauteng Office also represented Austin Johnson against former Member of Parliament, Mr Heinrich April, based on his publication on social media which the Commission viewed as tantamount to hate speech based on sexual orientation. The Commission also instituted High Court proceedings against Mr Louis April Liebenberg for the use of the k-word during a conversation with a journalist who was interviewing him for an article.

Moreover, the GPO was admitted as a participant in Part B of the Commission of Inquiry into the Usindiso building fire. The Office jointly inspected inner-city buildings in Johannesburg and made submissions to highlight the urgent need to address systemic failures in urban housing, inner-city governance, and the protection of socio-economic rights, particularly the right to access adequate housing, and the right to access basic services as enshrined in Section 26 and 27 of the Constitution.

In addition, the GPO investigated complaints regarding the Gauteng Department of Education's (DOE's) online admissions system. The Office issued subpoenas to the HOD, which resulted in the placement of affected learners, including those requiring placement in LSEN schools. The Office also collaborated with the Commission for Gender Equality to engage the Gauteng Department of Social Development on the defunding of NPO's in the province. The Office also inspected a number of NPOs in the Free State Office, to assess the impact of defunding.

Furthermore, the Office convened a multi-stakeholder engagement on violence and discrimination in schools, building on the Commission's earlier 2006 report on the issue. Submissions from stakeholders reaffirmed the prevalence of violence in schools, and the outcomes informed ongoing interventions. Finally, the GPO subpoenaed the Executive Mayor of Mogale City Local Municipality regarding complaints of governance failures and commemorated 30 years of human rights through a seminar with Justice Kollapen and other key stakeholders, reflecting on the state of human rights in South Africa.

In Mpumalanga, the Commission mediated several human rights complaints. These included a water supply dispute between the City of Tshwane and Thembisile Hani Local Municipality, a service delivery dispute involving a private company (Lambrecht Feeds) and Pixley Ka Seme Local Municipality, and a learner exclusion matter with St. Peter's High School. The Office also used its subpoena powers to hold the provincial Departments of Human Settlements and Health accountable in matters relating to the rights to housing and access to information.

The Northern Cape Provincial Office (NCPO) addressed access and service delivery complaints. A case involving landowners in the Welkom area was resolved through court-facilitated settlement, enabling complainants to secure alternative road access to their farms. In addition, the NCPO joined the Health Ombud in investigating conditions at the Northern Cape Mental Health Hospital following reports of patient deaths. The death of patients saw the Minister of Health instructing the Health Ombud to investigate. The Health Ombud approached the Commission to consider a joint investigation. This also follows the Commission's report based on the Life Esidimeni tragedy. The Office conducted several site visits in 2024 and is finalising an investigative report.

In Limpopo, the Provincial Office convened a multi-stakeholder Indaba on human rights in farming communities. The engagement brought together representatives from civil society, farming unions, affected communities, and government entities to deliberate on safety, social harmony, and socioeconomic rights in rural agricultural settings. This initiative deepened the national focus on rural human rights issues and fostered collaboration across sectors.

In KwaZulu-Natal, the Commission, through its Provincial Office (KZNPO), conducted a systemic initiative into the transit camps in eThekwini Metropolitan Municipality. This initiative sought to establish the reasonableness of the measures adopted and implemented by the Municipality in relocating people to transit camps, the efficiency of the measures adopted and implemented by the Municipality in eradicating transit camps, and finally to understand the challenges faced by eThekwini Municipality in eradicating transit camps. Through this initiative it was discovered that the Municipality has made significant progress in eradicating transit camps having already eradicated 29 camps out of 71 with the rest to be eradicated in the year 2028. Other issues and challenges that have been identified in eradicating transit camps relate to the availability of suitable land for housing projects, budgetary constraints, social and community challenges. These have further negatively impacted on progress such as existing communities not allowing the relocation of households from other wards. The KZNPO continues to monitor the on-going progress of the municipality in order to ensure that appropriate steps are being taken to realise the rights of those affected.

At national level, the Legal Services Unit also applied to the Constitutional Court for clarity on the interpretation of the Commission's mandate following a Supreme Court of Appeal (SCA) decision. The SCA confirmed that recommendations of the SAHRC cannot be disregarded on a hierarchical basis, emphasising that they must be given serious consideration and implemented. In addition, the Commission held seminars on the power of the SAHRC, engaged stakeholders on the BELA Act, and initiated an inquiry into the human rights impact of load reduction measures.

While not all interventions resulted in published reports, other Provincial Offices such as KwaZulu-Natal, Mpumalanga, Northern Cape, and the Western Cape played an active role in addressing protection-related complaints. These ranged from issues of access to documentation and basic services, to housing and equality rights. The Offices employed a variety of approaches including alternative dispute resolution, legal advice, targeted investigations, and public awareness engagements to address systemic rights violations. Collectively, these interventions reflect the effective application of the Commission's protection mandate in holding duty bearers accountable, addressing systemic injustice, and contributing to the realisation of constitutional rights across the Republic.

2.1.2 Promotion Mandate

During the period under review, the Commission advanced its promotion and advocacy mandate through a series of high-impact interventions aimed at raising awareness, strengthening accountability, and influencing systemic reform. These activities were implemented across both national and provincial levels, contributing to the expansion of the Commission's reach and entrenching a culture of human rights in public discourse, service delivery, and policy development.

The Commission undertook a range of promotional and advocacy activities, including community outreach campaigns, strategic stakeholder engagements, and formal engagements with national departments and provincial leadership. These interventions sought to reinforce the constitutional imperative of human rights protection by addressing key systemic challenges and promoting greater alignment between governance frameworks and human rights standards.

In a significant milestone for the year, the Commission participated for the first time in the 44th Ordinary Session of the African Committee of Experts on the Rights and Welfare of the Child (ACERWC), held in Maseru, Lesotho. This followed the granting of Observer Status to the Commission in 2023. The session addressed critical issues affecting children in South Africa and across the continent, including school retention, socio-economic rights, violence against children, climate change, and child nutrition.

The Commission also convened and participated in several high-level engagements aimed at addressing emerging and systemic human rights concerns. In KwaZulu-Natal, it engaged the SAPS Provincial Commissioner on matters including foodborne illness investigations, the forensic backlog, political killings, use of force by law enforcement, and progress on implementing recommendations from the July 2021 Unrest Report. The SAPS provided detailed updates and committed to collaboration on public education campaigns.

Furthermore, the Commission, through its KZNPO engaged civil society organisations across the province to assess the state of human rights in communities, to draw on the activism and social action of local civil society groupings, to contribute and actively engage in the development of community-based solutions on human rights challenges facing the district. Through these engagements, the Commission sought to intensify human rights awareness and reach through stakeholder networks and relations with CSOs and how they can assist communities to lodge complaints with the Commission, as well as to access justice. The Commission wanted to gauge the state of human rights in the province, by engaging with each district on the state of human rights through civil society. The engagements with CSOs highlighted a number of key issues in the province, in the main civil and socio-economic rights including service delivery challenges. The Commission has conducted some interventions in response to challenges or issues raised. The issues will inform the Commission planning for the 2025/26 financial year in the KZNPO, and interventions will be ongoing.

In addition, the KZNPO engaged the Office of the Premier to strengthen collaboration on systemic issues and accountability for municipalities cited in Commission reports. The Commission sought to use the strategic stakeholder engagement to create and enhance sustainable working relations with the Office of the Premier, particularly on human rights issues, key human rights trends and patterns, and to engage on the state of human rights in the province. The engagement also gave the Commission an opportunity to re-introduce the KZN Water Inquiry Report to the Unit and report on the progress made in terms of the recommendations and to also seek their support in holding municipalities and other stakeholders in the report accountable.

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The KZNPO also addressed gender equality and women's rights through participation in panel discussions hosted by the KwaZulu-Natal Legislature's Multiparty Women's Caucus, commemorating International Women's Day. The PO further had an engagement with the KwaZulu-Natal Legislature's Standing Committee on Quality of Life, and Status of Women, Children, Youth and Persons with Disabilities on the challenges faced by the citizens in the province. The KZN PO presented on the challenges relating to the access to basic services such as access to water and how it affects women and children, access to health care services, unemployment, access to social security, access to education, and the plight of women in the farming community. The Committee highlighted their role and how they can play an oversight role when the KZN PO conducts inspections and monitoring throughout the province.

In the Northern Cape, the Commission through its NCPO conducted strategic engagements with Sol Plaatje University (SPU) and the Northern Cape Provincial Legislature (NCPL). The engagement with the SPU had a positive impact by raising awareness, strengthening collaboration and embedding human rights in education and initiated key policy discussions. While the NCPL engagement created a platform for addressing accountability challenges and promoting legislative reforms. The collaboration and cooperation between the Commission and the NCPL will be crucial in enhancing oversight, promoting public awareness, and implementing legislative reforms aimed at better protecting human rights for all people in the Northern Cape province. In addition, the NCPO commemorated International Women's Day through a provincial dialogue aimed at dismantling structural and cultural barriers to women's rights. The NCPO recognised the significance of commemorating the International Women's Day to reaffirm the Commission's commitment to gender equality, the protection of women's rights, and addressing the structural and cultural barriers that prevent women from enjoying their full rights. The event fostered collaboration across government, civil society, and communities, elevated public discourse on gender equality in the province; empowered participants with knowledge on legal rights and support mechanisms; created a platform for women to share experiences and inspire collective action; and strengthened the visibility of the Commission's mandate in promoting gender equality and holding institutions accountable.

In Mpumalanga, the Commission continued to raise awareness on the right of unmarried fathers to register the birth of their children without the involvement of the mothers of the children following the Constitutional Court judgement in the case of Centre for Child Law v Director-General: Department of Home Affairs and Others (2021) ZACC 31. The Constitutional Court in this case decided that section 10 of the Births Act is invalid and amounts to unfair discrimination, impairing the dignity of both unmarried fathers and children born out of wedlock. The Commission also implored the DOE to build a school for learners with various forms of disability. As a result, the Premier of Mpumalanga has committed during his state of the province in February 2025 that the construction of the school will commence during the 2025/2026 financial year.

In the Western Cape, the Commission led an engagement with the MEC for Local Government to raise concerns around municipal service delivery. Key issues included pro-poor budgeting, water and sanitation infrastructure, waste management, housing, and road maintenance. Such challenges have a direct impact on the enjoyment of socio-economic rights by communities in the province.

In the North West, the Commission convened several high-level engagements with the newly established provincial legislature and executive, to appraise them of the systemic human rights issues and challenges in the province which required their attention. The NWPO also convened high-impact commemorative activities, which included World Mental Health Day, International Day of Social Justice and National Human Rights Day, which brought together a variety of stakeholders and called for decisive action in addressing mental health access, social justice challenges and human rights in the province. The PO also expanded the Commission's footprint in the province through the conduct of human rights workshops, reaching over 120 individuals including youth, persons with disabilities, traditional leaders, and civil society actors, as part of the Commission's Human Rights Champions Programme. The NWPO also conducted week-long roadshows in JB Marks, Ratlou, Kgetlengrivier and Tswaing Municipalities, aimed at raising awareness of human rights.

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The Commission in Gauteng met with the Chair of Chairs in the Gauteng Legislature to present on the work of the Gauteng Provincial Office. The presentation highlighted the Vaal River Report, the Rooiwal Report as well as the Alex Report. The presentation also highlighted the high number of complaints received by the Gauteng Office. The Gauteng Office focused most of its efforts on collaborating with NPO's across the regions of the province, including Safer South Africa, OUT LGBTI, Isiggu Somama, Kamohelo and Isizinda Sempilo. The Gauteng Office prioritised Citizenship and Documentation as workshops for all NPO's particularly prioritising the Constitutional Court decision which found that s10 of the Births and Deaths Registration Act ("BDRA") is unconstitutional because it creates insurmountable barriers to the birth registration of children of unmarried fathers.

In the FS Province, the Commission conducted a number of promotional activities across the province including capacitation building workshops aimed at empowering human rights champions on public participation in municipal structures. The purpose of the workshop was, amongst others, to empower human rights champions on legislative framework to arm champions with knowledge necessary to hold local government public office bearer accountable in achieving good governance. This workshop was conducted at Fezile Dabi District and it saw over 100 human rights champions as far as Heilbron, Koppies and Sasolburg being empowered on legislations governing local government and public participation.

At the national level, the Commission held an engagement with the Minister of Health to address the public health impact of foodborne illness outbreaks, especially those affecting children. The Commission emphasised the need for effective communication, food safety regulation, and stronger oversight. In parallel, the Commission met with the Department of Water and Sanitation to discuss its newly gazetted policy on basic service delivery on privately owned land. The policy recognises the obligation of municipalities to provide water and sanitation to all, regardless of land tenure, and aims to redress exclusion experienced by unlawfully occupying communities.

Further national engagements included a meeting with the Minister of Cooperative Governance and Traditional Affairs, where the Commission raised concerns about systemic failures in local government. These included deteriorating infrastructure, chronic water losses, unsustainable funding models, and the lack of effective implementation of service delivery mandates. In response, the Department acknowledged the challenges and outlined the work of an Inter-Ministerial Committee tasked with formulating a national turnaround strategy.

In a related engagement with the Minister of Human Settlements, the Commission addressed persistent housing challenges, including inadequate living conditions in informal settlements, continued use of asbestos roofing, limited housing for persons with special needs, and the pressures of urbanisation. The Department highlighted structural constraints such as fiscal limitations, policy fragmentation, and coordination breakdowns across spheres of government.

During the 2024/25 reporting period, the SAHRC strengthened its focus on the intersection of human rights and technology by identifying a National Coordinator for Human Rights and Developing Technologies. The Commission co-authored and launched the International National Human Rights Institution (NHRI) Digital Rights Statement, adopted by 31 NHRIs which underscores the role of human rights institutions in safeguarding digital rights amid rising online harms, disinformation, and election-related risks linked to emerging technologies during the global election cycle. The SAHRC also participated in key international forums on AI and digital governance, and made two formal submissions to the META Oversight Board: one on the display of the apartheid flag and hate symbols, and another on moderating culturally sensitive content, including nudity in traditional contexts. Domestically, the Commission delivered five guest lectures on digital literacy and education rights, held three engagements with social media platforms to promote safer online spaces, led training sessions on AI and disinformation, and implemented a National Elections Digital Strategy focused on platform monitoring and protecting digital voter rights. It also popularised the SAHRC Social Media Charter among students, promoting awareness of online rights and responsibilities.

The Commission also presented to Parliament's Standing Committee on Appropriations, advocating for a pro-poor orientation in the 2024 Medium Term Budget Policy Statement to ensure more equitable public spending. Moreover, the Commission also utilised media and communications activities to increase human rights reach and visibility. The Commission maintained a predominantly neutral to positive media presence across broadcast, online, and print platforms, disaggregated to 40% neutral, 35% positive and 25% negative, with broadcast media accounting for the largest share of coverage. During the period under review, the Commission's media reach and visibility through strategic communications on human rights comprised 5 107 media items published, broadcast or communicated electronically on the work of the Commission. The Commission released 248 media statements, published 6 opinion pieces in the mainstream media and on its website; and conducted 10 media briefings during the period under review. The Commission's online activities resulted in 1634 human rights messages posted on social media and 77 videos broadcast on the Commission's YouTube channel for the 2024-2025 financial year. The Commission's website as an information hub recorded 576, 582 page views and access across the globe.

Together, these engagements and submissions illustrate the Commission's strategic use of its promotion mandate to influence policy, strengthen institutional accountability, and promote a human rights culture responsive to the lived realities of communities across South Africa.

2.1.3 Monitoring Mandate

During the 2024/25 financial year, the SAHRC conducted a total of 873 monitoring activities across all nine provinces. These activities formed part of the Commission's ongoing efforts to assess the implementation and realisation of human rights, in alignment with its constitutional and legislative mandate. The Commission focused on key areas including electoral observation, school infrastructure, healthcare access, and water service delivery. Insights gained through these activities informed strategic advocacy, reporting, and engagement with State institutions.

Electoral Observation

In support of democratic participation and civil and political rights, the Commission implemented a comprehensive election observation strategy for the 2024 National and Provincial Elections. A total of 60 SAHRC personnel, including Commissioners, staff, and Human Rights Champions, were accredited by the Independent Electoral Commission (IEC) to serve as election observers across the country. Observers visited 170 voting stations, with the highest number observed in Gauteng (46), followed by North West (22), and the Western Cape (26). The observation process employed a dual methodology: physical observation at voting stations and digital monitoring through the E-Election Project Office. Key areas of focus included accessibility, freedom from intimidation, infrastructure readiness, and the overall human rights environment at polling stations. The Commission's findings contributed to post-election reflections on inclusivity, transparency, and respect for voter rights, and reaffirmed its role in upholding electoral integrity.

School Infrastructure Monitoring

The Commission conducted monitoring of public school infrastructure to assess compliance with the right to education and broader socio-economic rights. The monitoring focused on essential infrastructure elements such as water and sanitation facilities, electricity supply, internet connectivity, structural safety, and adherence to universal design standards. The initiative aligned with Sustainable Development Goal 4, which calls for safe, inclusive, and effective learning environments for all learners. The Commission prioritised schools in historically disadvantaged and rural communities, especially in provinces where learners had previously been harmed due to unsafe infrastructure. Of particular concern were sanitation-related incidents, including the death of Unecebo Mboteni in April 2024, which underscored the continued urgency of addressing pit latrines and related hazards. Findings were used to inform engagements with the DBE and contribute to the Commission's recommendations for improving learner safety and access to quality education.

Healthcare Facility Monitoring

The Commission monitored a total of 164 healthcare facilities nationally to assess the accessibility, quality, and resilience of healthcare services. Monitoring focused on three key areas: staff capacity relative to patient demand, average patient waiting times, and contingency measures for dealing with power outages. The findings revealed that 71% of facilities reported being under-resourced relative to the demand for services, with an average national waiting time of 139 minutes. Furthermore, only 50% of monitored facilities had backup electricity sources in place to maintain operations during load shedding. The highest number of facilities were monitored in the North West (45), followed by the Western Cape (19), and Gauteng and the Northern Cape (18 each). The data underscored operational challenges in the healthcare system, particularly the impact of infrastructure limitations on service delivery, and supported the Commission's advocacy on the right to health.

South Africa Water Justice Tracker (SAWJT)

In partnership with the University of the Witwatersrand, the Commission continued implementation of the South Africa Water Justice Tracker (SAWJT), a three-year monitoring and accountability initiative designed to track the progressive realisation of the right to water. During the 2024/25 financial year, the Commission completed baseline profiles for all 144 Water Services Authorities (WSAs) using indicators across five thematic areas: context, policy efforts, resource allocations, implementation progress, and oversight mechanisms. The profiles were verified through direct engagements with WSAs in Limpopo, Mpumalanga, KwaZulu-Natal, Gauteng, and North West. Key systemic challenges identified included inadequate revenue bases, ageing infrastructure, persistent water losses, growing levels of vandalism, and the emergence of water-related criminal networks ("water mafias"). The verified data will feed into the development of nine provincial and one national water rights report in 2025/26. The SAWJT project strengthens the Commission's ability to monitor, visualise, and advocate for equitable and sustainable access to water services across the country.

In Mpumalanga, the Commission monitored the implementation of recommendations from its 2021 Service Delivery Inquiry Report, which revealed challenges caused by the illegal connections and commodification of municipal water. The monitoring was preceded by a stakeholder engagement with Water Service Authorities in the province that highlighted systemic challenges faced by municipalities in ensuring the realisation of the right to water by communities. A follow-up intervention with stakeholders was conducted to identify contributors to the challenges and to develop strategies to address the identified challenges.

In Gauteng, the Commission monitored compliance with recommendations from the Vaal River Inquiry Report through engagements with Rand Water. While progress had been made, concerns remained regarding the transfer of major projects while the municipality remained under administration. The Commission also engaged the MEC for Health to monitor the Report on the Status of Mental Health Care in South Africa. The Commission highlighted its ongoing investigation of psychiatric ward fatalities with the Office of the Health Ombudsman. Furthermore, the GPO convened engagements with various stakeholders including the Provincial Commissioner of Police and the Department of Cooperative Governance and Traditional Affairs on a foodborne illness outbreak, ensuring accountability for public health responses.

2.2. Organisational environment

During the 2024/25 financial year the organisational environment of the Commission was characterised by a combination of internal progress and renewed institutional challenges that impacted the internal operations of the Commission's ability to fully deliver on its Strategic Plan and Annual Performance Plan. While structural improvements from the previous financial year had laid a foundation for stability within the Secretariat, the Commission saw a reversal of some of these gains due to emerging leadership disruptions and capacity constraints during the period under review.

One of the key leadership disruptions during the period was the suspension of the Chief Executive Officer (CEO), which disrupted executive leadership and affected strategic oversight. This setback occurred despite efforts in the preceding year to stabilise the executive layer through key appointments. Notably, the Chief Information Officer (CIO) and Head of Strategic Support and Governance (SSG), both of whom had been appointed during the 2023/24 financial year vacated their posts in the 2024/25 FY, resulting in prolonged vacancies in two critical portfolios. The absence of leadership in these functions had an impact in digital transformation, institutional planning, and performance oversight, and placed additional pressure on cross-functional coordination.

These leadership gaps delayed the implementation of key initiatives and strained institutional coordination. Despite these challenges, the Commission managed to achieve 85% of its planned targets, which is an improvement from the 82.3% of the previous financial year. The underperformance was noted, which can be attributed to the continuous implementation the Institutional Performance Improvement Plan (IPIP) and reprioritised deliverables to ensure operational continuity. The reporting period reaffirmed the urgency of filling critical vacancies, stabilising leadership, and accelerating efforts to strengthen internal governance systems.

However, alongside this progress, challenges remained in certain areas such as in the resolution of audit findings and digital transformation. Whereby 63% of audit findings (94 of 149) were resolved against a target of 100%, signalling the need for enhanced internal controls and audit responsiveness. Furthermore, the planned initiative to pilot the mobile digital complaints management application at Provincial Offices, which aimed to enhance accessibility and responsiveness in complaints handling was not piloted as planned.

Over and above its operational achievements, the Commission saw an improvement in its previously strained human capital environment. The number of resignations for the year under review was lower than that of the previous year. As at the end of 31 March 2025, the Commission had a total of 162 employees, with 21 appointments for the year under review, and only 7 terminations. This resulted in an overall vacancy rate of 8.51% as compared to 13% in the previous year. While the staff turnover rate remained at 3.9% as compared to 9% in the previous financial year, the organisation continued to face pressures arising from delays in recruitment due to financial and other constraints. In response to these challenges, the Commission implemented targeted mitigation measures. These included interim management arrangements, the reprioritisation of deliverables, and internal support structures to maintain operational continuity. While internal constraints limited the pace of institutional reform and affected daily operations, the Commission remained committed to fulfilling its constitutional mandate and sustaining key operations. Addressing critical vacancies, stabilising leadership, and strengthening institutional governance will remain key priorities for the forthcoming financial year.

2.3. Key Policy Developments and Legislative Changes

As part of the mandate of the Commission, there were no policy or legislative changes that took place over the period under review.

2.4. Progress towards Achievement of Institutional Impacts and Outcomes

The 2024/25 financial year marked the fifth and final year for the Commission to implement and contribute towards achieving the impact, outcomes and priorities as outlined in its 2020–2025 Strategic Plan. Despite the experienced budget and capacity-related constraints, the Commission has been doing well in terms of achieving these outcomes. The progress made by the Commission as at the end of the 2024/25 FY towards achieving its five-year targets in relation to the four strategic outcomes indicators, is discussed below:

Table 2.4.1: Performance Against the SP 5-year Target

Outcome	Outcome Indicator	Baseline	Five Year Target	2020/21	2021/22	2022/23	2023/24	2024/25
Effective and efficient delivery on the mandate	Percentage achievement of targets	82% achievement	Minimum 85% achievement of targets	64%	61%	50%	82.3%	85%
Increased reach of the Commission	Number of people reached through various promotional. mechanisms	8.6 billion people reached per annum	8.7 billion people reached per annum.	8.6 billion people reached	16.4 billion people reached	11.2 billion people reached	11.3 billion people reached	3.1 billion people reached
Redress mechanisms provided where human rights have been violated or threatened	Number of cases where redress mechanisms have been provided	41 923 cases	20 000 cases	7 129 complaints and enquiries finalised	6 623 complaints and enquiries finalised	6 662 complaints and enquiries finalised	6 833 complaints and enquiries finalised	7 516 complaints and enquiries finalised
Recommendations and directives made to improve the state of human rights in the country	Number of recommendations and directives made to improve the state of human rights in the country	250 recommendations and directives	250 recommendations and directives	5 recommendations	18 recommendations	14 directives	131 recommendations	151 recommendations and directives

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2.4.1 Analysis: Performance per Outcome against the SP 5-year Targets

Over the course of the 2020-2025 Strategic Plan period, the Commission achieved 3 of its planned 5-year targets, translating into 75%. The underperformance was on Outcome 1, which aimed for a minimum 85% achievement of planned targets, the Commission recorded a five-year average performance of 68.5%. While performance significantly improved in the final two years, culminating in full achievement of 85% in 2024/25, persistent underperformance in the earlier years weighed down the overall average.

Performance of Outcome 2 was consistently strong. This is evident as the Commission reached a cumulative total of 50.6 billion people (eyeballs) through its promotional activities, well above the annual target of 8.7 billion. This demonstrates the effectiveness of the Commission's outreach efforts across various platforms, including community engagements, media campaigns, and digital channels. In relation to Outcome 3, the Commission finalised 34,763 complaints and enquiries, substantially exceeding the five-year target of 20,000. This reflects the institution's sustained commitment to providing mechanisms towards redress and ensuring the protection of human rights through its complaints handling initiatives. Lastly in achieving Outcome 4, the Commission issued 319 recommendations and directives, exceeding the planned target of 250, signalling strengthened focus on systemic interventions, monitoring, and influencing human rights compliance.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1. Programme 1: Administration

The purpose of this programme is to provide administrative support services to the Commission. The main services provided are further categorised into the following sub-programmes.

Sub-programme: Finance

Finance provides effective and efficient management of the budget to allow for successful achievement of strategic objectives within limited resources. The unit also facilitates and monitors the management of identified organisational risks to minimise threats to operations.

Sub-programme: Corporate services

This unit encompasses the functions of human resources management, administration and supply chain management, and information communications technology. The unit aligns the Commission's human resource objectives to its planning processes, enabling recruitment and retention of staff with capacity to support the achievement of strategic objectives. It establishes and manages integrated supply chain management, asset management and coordination of all administrative functions of the Commission within defined regulatory frameworks. It is also responsible for ensuring effective and efficient information communications technology systems and services.

Sub-programme: Internal Audit

The internal audit unit assesses the adequacy and reliability of internal controls and governance processes. It identifies gaps and recommends corrective action to the controls and processes.

Sub-programme: Strategic Support and Governance

The unit is responsible for coordination of the processes including institutional strategic planning, performance monitoring, evaluation, and reporting.

Sub-programme: Office of the Chief Executive Officer

The CEO is responsible for establishing and maintaining an effective and efficient corporate governance framework that ensures management accountability through improved mechanisms for controlling and directing management activities. It further provides guidance and oversight to the core operations programmes.

3.1.1 Outcomes, Outputs, Output Indicators, Targets and Actual Achievement

Outcome	Effective and efficiency delivery on the mandate

For the period under review by the Commission, the Administration programme managed to achieve two of its four planned targets, which translates to 50% achievement. The underperformance was due to the 63% (94/149) resolution of open audit findings. Resolution against a target of 100% and the non-piloting of the mobile digital complaints management application at one provincial office. Detailed performance information is outlined in the table below:

Table 3.1.1.1: Programme 1: Administration

Programme / Sub-programme: Administration								
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**
Effective and efficient delivery on the mandate	Resolution of audit findings	Percentage resolution of audit findings	67.5%	100%	100% resolution of audit findings	63% (94/149) resolution of open audit findings	37%	Inaccurate reporting by business units, which compromised effective tracking and accountability
	Human capital management plan	Number of monitoring reports produced on the implementation of the Human Capital Management Plan	Minimum 80% implementation of HCM Plan	93% implementation of HCM Plan	4 reports	4 reports	-	-
	Digital complaints management application implemented	Number of provincial offices piloted for the mobile digital complaints management application	Minimum 80% implementation of ICT Plan	100% implementation of the Information Management Plan	1 Provincial Office piloted by 31 March 2025	1 Provincial Office not piloted	1 Provincial Office not piloted	The under-performance was due to delays in the appointment of a service provider to render the mobile digital complaints service
	Internal audit plan	Number of audits conducted per year	100% implementation of IA Plan	100% of the IA plan implemented	7 audits	7 audits	-	-

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3.2. Programme 2: Promotion of Human Rights

This programme is responsible for the promotional aspects of the Commission's mandate. It consists of the following sub-programmes (business units):

Sub-programme: Commissioners' programme (Office of the Commissioners)

Commissioners provide leadership and guidance on the professional work of the Commission through facilitating the South African human rights agenda at international, regional, national, provincial and local levels.

Sub-programme: Advocacy and communications

The human rights' advocacy and communications (Advocom) unit promotes awareness of human rights and contributes to the development of a sustainable human rights' culture in South Africa. It also serves to promote the Commission activities and enhance understanding through comprehensive communications and media relations.

Sub-programme: Provincial offices

Provincial offices are responsible for carrying out the Commission's mandate through core operations and actual implementation at provincial level.

3.2.1 Outcomes, Outputs, Output Indicators, Targets and Actual Achievement

Outcome	Increased reach and visibility of the Commission through promotional mechanisms

For the period under review, the Commission, through this programme managed to achieve 100% of the set output indicators. Through this programme, the Commission ensured the promotion of human rights by undertaking human rights advocacy and promotional activities and implementing human rights visibility and awareness activities to increased reach and visibility of the Commission.

Table 3.2.1.1: Promotion of Human Rights

Programme / Sub-programme: Promotion of Human Rights								
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 reach and visibility of the Commission through promotional mechanisms	Human rights advocacy and promotional activities	Number of human rights advocacy and promotional activities undertaken	216	Conducted 292 strategic stakeholder engagements	310 activities	623 activities	+313	This was due to an increase in demand for human rights engagements through the provincial offices, and initiatives by Commissioners
	Activities implemented to enhance visibility and awareness	Number of human rights visibility and awareness activities implemented as per media and communications management plan	Implement minimum 80% of MCP	133,42% implementation of the MCP	1 900 awareness and visibility activities	2 558 awareness and Visibility activities	+658	Increase demand in media activities due to increased responsiveness to requests for human rights interventions and expanded visibility campaigns

3.3. Programme 3: Protection of Human Rights

This programme is responsible for carrying out the protective component of the Commission's constitutional mandate.

Sub-programme: Legal Services Unit

The unit is responsible for providing quality legal services in the protection of human rights in the country through the efficient and effective investigation of complaints of human rights violations, the provision of quality legal advice and assistance, as well as seeking redress through the courts for victims of human rights violations.

Sub-programme: Office of the Chief Operations Officer

The Chief Operations Officer (COO) coordinates core operations business units (Legal Services, Research, Advocacy and Communications, and provincial offices); operational process improvements to ensure efficient delivery on the core business of the Commission.

3.3.1 Outcomes, Outputs, Output Indicators, Targets and Actual Achievement

Outcome	Redress mechanisms provided where human rights have been violated or threatened

For the period under review, the Commission, through this programme managed to achieve 100% of its output indicators. Through this programme the Commission protect human rights, through receiving and addressing human rights complaints and enquiries that are from individual members of the communities, organisations or even civil organisations, being involved in litigious matters and undertaking initiatives and interventions to protect human rights.

Table 3.3.1.1: Protection of Human Rights

Programme / Sub-programme: Protection of Human Rights								
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**
Redress mechanisms provided where human rights have been violated or threatened	Complaints and enquiries finalised	3.1 Number of complaints and enquiries finalised		6 833 complaints and enquiries finalised	6 500 complaints and enquiries finalised	7 516 complaints and enquiries	+1 016	Due to improved efficiency in complaints handling, the Commission finalised more complaints and enquiries than anticipated
	Initiatives were undertaken to protect human rights violations	3.2 Number of initiatives and interventions undertaken to protect human rights	Undertake 39 initiatives to address systemic violations	100 initiatives undertaken to address systemic human rights violations	100 Initiatives	125 initiatives	+25	Due to the increased levels of reported systemic violations and the Commissions' introduction of a rapid response approach, more initiatives than anticipated were undertaken

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Programme / Sub-programme: Protection of Human Rights								
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**
	Litigious matters supported and referred	3.3 Number of litigious matters in which the Commission is involved	15	10	14 matters	21 matters	+7	Increased issues of human rights violations and opportunities for litigation were presented during the ordinary course of the Commission's work

3.4. Programme 4: Monitoring of Human Rights

This programme is responsible for the Commission's constitutional monitoring and reporting mandate.

Sub-programme: Research

The unit plans, designs, conducts and manages research on the promotion and protection of human rights aimed at monitoring, assessing and documenting developments in human rights' policy within the Republic.

3.4.1 Outcomes, Outputs, Output Indicators, Targets and Actual Achievement

Outcome	Recommendations and directives made to improve the state of human rights in the country

For the period under review the Commission, through this programme, managed to achieve 100% of its output indicators. Through this programme the Commission monitors the implementation of its recommendations and also reports on regional and international obligations of the Commission including the state of human rights in the country and Section 184(3) information.

TABLE 3.4.1.1: Monitoring of Human Rights

Programme / Sub-programme: Monitoring of Human Rights								
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**
Recommendations and directives made to improve the state of human rights in South Africa	Report on the State of Human Rights in South Africa	Number of reports completed on the State of Human Rights in South Africa	Complete 3 SOHR in SA Research Outputs	1 SOHR report completed	1 Report	1 Report completed	-	-
	Reports on monitoring of recommendations	Number of monitoring reports completed on the implementation of recommendations of the SAHRC	-	-	1 Report	1 Report completed	-	-
	Assess information submitted by organs of state in terms of Section 184(3)	Number of Section 184(3) reports completed	-	-	Complete 1 Section 184(3) Report by 31 March 2025	1 Section 184(3). Report completed	-	-

Programme / Sub-programme: Monitoring of Human Rights								
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**
	International and Regional Human Rights (IRHR) Report	Number of International and Regional Human Rights (IRHR) reports completed	Complete 1 IRHR Research Output by 31 March 2023	1 IRHR report completed by 31 March 2024	1 IRHR report Completed.	1 IRHR report Completed.	-	-

Linking performance with budgets

During the 2024/25 financial year, the Commission achieved 85% of its planned targets and spent 101% of its budget. The analysis on performance versus expenditure per Programme, highlights that Programme 2, 3 and 4 achieved 100% of their planned targets and spent 101% and 81% and 101% of their annual budget respectively, whereas Programme 1 achieved 50% of its planned targets and spent 103% of its budget, recording an over-expenditure of 3%. A detailed expenditure per programme is outlined below:

Programme/activity/objective	**2024/2025**			**2023/2024**		
	Budget	**Actual Expenditure**	**(Over)/Under Expenditure**	**Budget**	**Actual Expenditure**	**(Over)/Under Expenditure**
	R'000	**R'000**	**R'000**	**R'000**	**R'000**	**R'000**
Administration	82,828	85,603	-2,775	84,603	93,672	-9,069
Promotion of Human Rights	120,563	121,876	-1,313	126,024	104,284	21,740
Protection of Human Rights	9,333	7,561	1,772	13,734	7,488	6,246
Monitoring	13,631	13,711	-80	15,165	13,405	1,760
Total	**226,355**	**228,750**	**-2,395**	**239,525**	**218,849**	**20,677**

Programme 1: Administration

In the 2024/25 financial year, the Commission incurred expenditure totaling R85.603 million, which is 103% of the allocated budget of R82.828 million. This represents a 3% budget overrun. In contrast, during the 2023/24 financial year, the Commission spent R96.672 million against a budget of R84.603 million, reflecting an 11% overspend. The over-expenditure in that year was largely due to outstanding invoices from the Department of Public Works (DPW) that had accumulated over two years and were only submitted during that period.

Programme 2: Promotion of Human Rights

In 2024/25, the Commission spent R121.876 million, amounting to 101% of its allocated budget of R120.563 million. This indicates effective budget utilisation, with a minor overspend of approximately R1.3 million. In comparison, the 2023/24 financial year saw an expenditure of R104.284 million, representing only 83% of the allocated R126.024 million. The current year reflects a significant improvement in budget execution and resource utilisation.

Programme 3: Protection of Human Rights

For 2024/25, this programme spent R7.561 million, equating to 81% of its total budget of R9.333 million. While still under budget, this marks a notable improvement in spending compared to the prior year. In 2023/24, expenditure totaled R7.488 million, which was only 55% of the R13.734 million budget. The current year thus demonstrates a significant enhancement in budget utilisation.

Programme 4: Monitoring of Human Rights

In the 2024/25 financial year, the Commission spent R13.711 million, slightly exceeding the allocated budget of R13.631 million. This represents 101% of the budget and reflects a modest 1% overspend. By comparison, in the 2023/24 financial year, the Commission spent R13.405 million, which amounted to 88% of the total allocated budget of R15.165 million. This indicates a marked improvement in budget utilisation in the current financial year, demonstrating more efficient use of allocated resources.

Strategies to Overcome Areas of Underperformance

The following deliverables in Programme 1: Administration were identified as areas of underperformance:

- Percentage resolution of audit findings; and
- Number of Provincial Offices piloted for the mobile digital complaints management application.

The underperformance of the aforementioned deliverables will be addressed as follows:

- Internal audit will capture the new open findings for the new financial year, and present to affected business unit managers. Business unit managers will have to commit in advance on the quarterly resolution dates, which we will audit before the end of that quarter. Furthermore, consequence management will have to be initiated for BU managers who have not addressed the open findings as committed and the risk acceptance process will be initiated by internal audit and submitted to the CEO and affected business unit manager to sign-off. This process will be reported to the Audit Committee and Commissioners.
- The preferred service provider has just been sent a PO with kick-off project implementation meeting to be scheduled for 1st week of May 2025 after the User Request Specification (URS) and the Functional Design Specification (FDS) documents have been shared and discussed with the preferred bidder.

4. REVENUE COLLECTION

Sources of revenue	2024/2025			2023/2024		
	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
Gov Grant	203,159	203,159	0	208,344	208,344	0
Interest income	3,500	3,918	(0,418)	2,500	4,957	(2,457)
Total	**206,659**	**207,077**	**(0.418)**	**210,844**	**213,301**	**(2,457)**

5. CAPITAL INVESTMENT

Infrastructure projects	2024/2025			2023/2024		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Property, Plant and Equipment	2,300	1,696	0,604	1,450	1,187	0,263
Total	**2,300**	**1,696**	**0,604**	**1,450**	**1,187**	**0,263**

PART C
GOVERNANCE

1. EXECUTIVE AUTHORITY

In terms of section 7(5) of the South African Human Rights Commission Act, 40 of 2013 (SAHRC Act), the Chairperson is, for the purposes of the Public Finance Management Act 1 of 1999 (the PFMA), the executive authority of the Commission. Quarterly, the CEO and senior management table institutional performance reports, expenditure reports, audit reports, and operational reports to the Chairperson and Commissioners at the Commissioners Strategic Oversight Meeting (CSOM).

2. COMMISSIONERS

2.1. Introduction

The importance and purpose of the Commissioners

In terms of section 5(1)(a) of the SAHRC Act, the Commission consists of eight Commissioners. The Commissioners are interviewed by members of the Parliamentary Portfolio Committee on Justice and Constitutional Development and thereafter, on the recommendation of the National Assembly, appointed by the President in accordance with section 193(4) (a) of the Constitution. The SAHRC Act similarly governs the powers and functions of Commissioners. Commissioners are responsible for executing the mandate of the Commission and are collectively accountable to the Commission and to Parliament. Furthermore, as provided by section 10(4) of the SAHRC Act, a decision of the majority of Commissioners present at a meeting of Commissioners is the decision of the Commission, unless delegated in terms of the Act. Therefore, the Commissioners are accountable for the Commission's strategic direction and performance. They represent the Commission at national, regional, and international fora. Together with the secretariat, they also interact with local communities and stakeholders at the national level to address human rights issues of concern.

Commissioners' responsibilities, accountable for the public entity's performance and strategic direction

In addition to the duties outlined above, Commissioners lead strategic thematic areas to provide strategic direction and oversight. Due to the nature of the SAHRC's legislative and constitutional mandate, the Commission must report to the National Assembly at least once a year on its activities. Therefore, the Commission, led by the Chairperson, presents its annual performance and expenditure reports to Parliament. Notwithstanding, the Commission may submit to the National Assembly reports on its investigation findings if deemed necessary.

The role of the Commissioners

Commissioners guide the execution of the constitutional and legislative mandate of the Commission by setting its priorities and ensuring that policies, programmes and resources align with the vision and mission. This is achieved through good governance and leadership. Meanwhile, section 19 (1) of the SAHRC Act requires the Commissioners to appoint a suitably qualified CEO "to assist the Commission in the performance of its financial, administrative and clerical functions". Nonetheless, the Commissioners are required to fully participate in certain operations of the Commission and lead and facilitate specific interventions.

To this end, Commissioners hold monthly meetings to ensure they are kept up to date with the institution's performance and to make critical decisions to strengthen the institution's efficiency.

The Commissioners also engage with the executive and legislature at the various levels to advance the Commission's mandate.

Board Charter

Unlike governance structures in the private sector, the SAHRC does not have a Board. However, section 5 of the SAHRC Act provides that the Commission consists of eight Commissioners. The table below outlines the details of current Commissioners.

Table 2.1.1. Composition of the Commission

Name	Designation (in terms of the SAHRC structure)	Date appointed	Date resigned	Qualifications	Area of Expertise	Other Committees or Task Teams (e.g.: Audit committee / Ministerial task team)
Andrew Christoffel Nissen	Chairperson	1 January 2024	n/a	n/a	n/a	Organisational Redesign Committee
Fatima Chohan	Deputy Chairperson	1 July 2021	30 April 2024	n/a	Equality	n/a
Philile Ntuli	Full-time Commissioner	1 July 2021	n/a	n/a	Land Food Sovereignty National Preventive Mechanism	Events Committee Organisational Redesign Committee
Tshepo Madlingozi	Full-time Commissioner	3 January 2024	n/a	n/a	Equality Antiracism Education	Legal Committee Events Committee
Elspeth Nomahlubi Berlinda Khwinana	Full-time Commissioner	3 January 2024	n/a	n/a	Civil and Political Rights Access to Justice Children's Rights Older Persons Persons with disabilities	Legal Committee
Henk Boshoff	Full-time Commissioner	3 January 2024	n/a	n/a	Water and sanitation	Organisational Redesign Committee
Sandra Selokela Makoasha	Part-time Commissioner	3 January 2024	n/a	n/a	Business and Human Rights Pro-human rights budgeting	Legal Committee
Aseza Arthur Gungubele	Part-time Commissioner	3 January 2024	n/a	n/a	Procurement & Supply Chain	Organisational Redesign Committee

Remuneration of board members

- The remuneration of Commissioners is regulated by section 9 of the South African Human Rights Commission Act (SAHRC Act) read together with the Determination of the Remuneration of Office-bearers of Independent Constitutional Institutions Laws Amendment Act 22 of 2014. Section 9 (1) of the SAHRC Act provides that the full-time and part-time Commissioners are entitled to such salary, allowances and benefits –
  (a) as determined by the President, from time to time, by notice in the Gazette, after taking into consideration the recommendations of the Independent Commission;[1] and
  (b) approved by the National Assembly in terms of subsection (5).

1 Independent Commission for the Remuneration of Public Office Bearers established in accordance with the Independent Commission for the Remuneration of Public Office Bearers Act, 1997 (Act 92 of 1997).

- (3) The Independent Commission shall consult with the Minister and the Cabinet Member responsible for finance when investigating or considering the salary, allowances and benefits of Commissioners.

Table 2.1.2. Remuneration of the Commissioners

Name	Remuneration	Other allowance	Other re-imbursements	Total
Chairperson: AC Nissen	R 928,000.00	R 741,000.00	R 64,486.99	R 1,733,486.99
Deputy Chairperson F Chohan2	R 25,000.00	R 109,000.00	R 0.00	R 134,000.00
P Ntuli	R 722,000.00	R 603,000.00	R 20,335.52	R 1,345,335.52
T Madlingozi	R 722,000.00	R 576,000.00	R 35,282.49	R 1,333,282.49
ENB Khwinana	R 722,000.00	R 576,000.00	R 41,469.48	R 1,339,469.48
H Boshoff	R 722,000.00	R 576,000.00	R 12,013.00	R 1,310,013.00
SS Makoasha	R 859,000.00	R 69,000.00	R 21,148.56	R 949,148.56
AA Gungubele	R 859,000.00	R 69,000.00	R 42,669.61	R 970,669.61

3. RISK MANAGEMENT

Legislating the implementation of risk management in public sector institutions is part of a macro strategy of the government to ensure the achievement of public sector institutional goals and objectives. For the Commission, this mandate can be found in section 77 of the Public Finance Management Act (Act No. 1 of 1999, as amended by Act No. 29 of 1999), Treasury Regulations TR3.1.10 and Treasury Regulations TR3.1.13. Risk management, therefore, forms an integral part of the Commission's plan to deliver effectively and efficiently on its mandate. During the period under review, the Commission revised and produced a more comprehensive risk management policy and strategy. Linked with this process was risk profiling and the development of a risk appetite statement.

The Risk Management Committee, consisting of senior management, and chaired by the CFO, advises on arising risks and mitigation mechanisms and monitors the ongoing implementation of treatment plans. The Audit Committee independently reviews the Commission's Strategic Risk Register and advises the Commission where necessary.

The Risk Register and Risk Management Plan capture institutional strategic risks and mitigating actions and are reviewed for progress on a quarterly basis.

4. COMPLIANCE WITH LAWS AND REGULATIONS

The function of legislative and regulatory compliance has been delegated to the heads of units to ensure compliance with the relevant legislation and statutes pertaining to their programmes. Compliance in relation to core operations is the responsibility of the COO, while corporate and finance-related compliance issues are the responsibility of the CFO. The CEO has the ultimate responsibility to monitor and ensure institutional and financial compliance as the Accounting Officer. The Chairperson, as the Executive Authority, is responsible for overall strategic and governance oversight.

2 Resigned on 30 April 2024.

5. INSTITUTIONAL GOVERNANCE FRAMEWORK

The Commission established various governance structures to enhance delivery on the constitutional mandate through the provision of strategic direction and oversight, ensuring operational effectiveness and efficiencies, as well as legislative compliance. These governance structures include committees of Commissioners, the Audit Committee, the Risk Management Committee, Senior Management Meetings, and various other committees set up in response to legislative requirements and operational effectiveness.

6. INTERNAL AUDIT AND AUDIT COMMITTEES

Key activities and objectives of the internal audit

Internal audit function is established in accordance with section 38 (1) (a) (ii) and 76 (4) (e) of the Public Finance Management Act, 1999 (PFMA). The objective of internal audit is to provide an independent, objective assurance and consulting services designed to add value and improve the SAHRC's operations, risk management, governance processes, and control environment including information communication technology.

Specify summary of audit work done

Internal audit completed 58% (7/12) of the reviews on the annual internal audit plan for the 2024-25 financial year. The audit reviews comprised of assurance and consulting reviews for audit of predetermined objectives such as Q4 2023/24, Q1-Q3 2024/25 Performance information and Complaints handling and litigations (AOPI), the annual financial statements, and follow-up reviews on Human Resources.

Key activities and objectives of the audit committee

The Audit Committee (AC) is appointed in accordance with section 77 of the Public Finance Management Act, and the Treasury Regulation 3.1.8 and 20.2.2 to enhance the independence of the Internal Audit Activity (IAA), and to provide oversight over risk management, governance and control processes.

The table below discloses relevant information on the Audit Committee members

Table 6.1. Attendance of Audit Committee Meetings by Audit Committee Members

Name	Qualifications	Internal or external	Date appointed	No. of Meetings attended
Mr Bokang Modise	Mphil–Internal Auditing, CIA, CCSA, EO	External	01 November 2022	7
Ms Leanda Mtshali	LLB, Post Graduate Diploma: Corporate Law	External	01 November 2023	7
Mr Gregory Paulse	Mphil– Internal Auditing, Bcom Accounting, CIA, CISA, CCSA	External	01 November 2022	5
Mr Nselele Nxasana	Bcom Accounting CA(SA)	External	01 November 2022	4

7. MINIMISING CONFLICT OF INTEREST

The SAHRC has established a comprehensive framework to minimise conflicts of interest in supply chain management. Here's a summary of the key measures it implements:

Declarations of Interest

Individuals involved in procurement processes are required to declare any potential conflicts, allowing the SAHRC to identify and address personal or financial interests that could influence decision-making. Further to this, SAHRC employees, participating in the procurement process (tender processes) are required to sign and declare any interest.

During the procurement process, service providers are required to complete the SBD 4 form to declare if they are employees or related to anyone working with the state. Should there be any identified and declared, such member is recused from the proceedings. Thus far, in all procurement processes, none were identified, and no recusal was warranted.

Code of Conduct and Ethical Guidelines

The SAHRC has a strict code of conduct that ensures impartiality, integrity, and fairness in procurement activities. It prohibits participation in processes where there is a conflict of interest.

Regular Audits and Monitoring

Regular audits ensure compliance with conflict-of-interest policies and transparency.

8. CODE OF CONDUCT

The code of conduct/ethics for the South African Human Rights Commission is contained in the Employee Handbook reviewed and approved in the 2017 financial year. Under Disciplinary Code and Procedure, all possible acts of misconduct are listed on pages 85 through to 86. The types of misconduct range from "very serious, serious, to minor. The sanctions range from verbal warning, 1st written warning, final written warning, to dismissal, depending on the severity or grossness of the misconduct. The Commission's disciplinary process seeks to be rehabilitative or reformative as opposed to being punitive.

9. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Commission has appointed an Occupational Health and Safety Committee. Representation spans across all the Provincial Offices. Regular fire drills /evacuation drills occur to enhance preparedness for any type of disaster.

10. AUDIT COMMITTEE REPORT

The Audit Committee Report, reflecting on the composition and responsibilities of the Audit Committee, is included in the Annual Financial Statements.

11. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table has been completed in accordance with the compliance to the B-BBEE requirements of the B-BBEE Act of 2013 and as determined by the Department of Trade, Industry and Competition.

Has the Department / Public Entity applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	**Response Yes / No**	**Discussion** *(include a discussion on your response and indicate what measures have been taken to comply)*
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law?	Yes	The Commission has made provision in the SCM policy for issuing of licences to respective colleagues that require licence for their professions.
Developing and implementing a preferential procurement policy?	Yes	As part of the bid documents, SCM attached SBD Form 6.1 to allow bidders to claim preferential points.
Determining qualification criteria for the sale of state-owned enterprises?	No	N/A
Developing criteria for entering into partnerships with the private sector?	No	This has not happened thus far.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment?	No	This has not happened thus far.

PART D
HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

Overview of Human Resources matters at the public entity

The human resources department manages the entity's most vital resources, i.e. employees, by recruiting, hiring, training, managing, and retaining the organisation's talent. Essentially, human resources is responsible for the entire lifecycle of an employee. This lifecycle spans from initial application for a vacancy, right through to termination of the employee by way of resignation, retirement or death. The unit also handles employee relations, manages compensation and benefits, and ensures compliance with relevant regulations.

Human Resources priorities for the year under review and the impact of thereof

Priority was placed on the reduction of the vacancy rate and general improvement of staff morale.

Workforce planning framework and key strategies to attract and recruit a skilled and capable workforce

The Commission offers competitive salaries and other benefits such as bursaries to attract and retain a skilled and talented workforce

Employee performance management framework

The Commission complies with the approved Performance Management Policy. Staff members are required to sign performance contracts that are aligned to the overall annual performance plan on an annual basis. The Performance Management Committee (PMC) is appointed on an annual basis to guide and oversee the effective implementation of the organisation's performance management system.

Employee wellness programmes

The Commission has an employee wellness service provider on board. The service includes expert advice on all issues spanning physical health, mental health, financial and legal advice, etc. All staff members may access this unit 24 hours a day, seven days a week. Contact details are readily available to staff. In addition, the Commission adopted a new Employee Wellness Policy to further support the wellbeing of our staff.

Policy development

During the year under review, the Commission adopted the Employee Wellness Policy, as well as the Early Retirement Policy, which covers the processes, eligibility criteria, retirement options, and the roles and responsibilities of both employees and employer in the early retirement process, for employees at the age of 55 and above.

Highlight achievements

The organisation experienced a lower vacancy rate for the year under review, compared to previous years. The number of promotions was also notably higher.

Challenges faced by the public entity

Financial constraints continue to cause pressure resulting in delays in the recruitment process.

Future HR plans /goals

Digitisation of processes such as performance management and recruitment functions, remain a priority. Once these functions are fully digitised, the unit will experience increased efficiency, cost savings, improved access to information, enhanced security, and enhanced collaboration with all the people that are being serviced.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

2.1 Personnel-related expenditure

The following tables summarise the expenditure by Programme (Table 1) and by Salary Bands (Table 2). In particular, these tables indicate the amount spent on personnel costs in terms of each programme and salary band within the Commission.

Table 2.1.1: Personnel costs by programme for period between 1 April 2024 and 31 March 2025

Programme	Total Expenditure for the entity (R'000)	Personnel Expenditure (R'000)	Personnel exp. as a % of Total exp. (R'000)	No. of Employees	Average Personnel Cost per Employee (R'000)
Office of the Chief Executive Officer	19,674	10,987	5%	14	785
Commissioners	31,258	21,508	9%	21	1024
Corporate and Financial Support Services	65,109	27,887	12%	26	1,072
Programme Support	117,314	91,773	39%	101	908
Total	**233,355**	**152,156**	**65%**	**162**	**939**

Table 2.1.2.: Personnel costs by salary bands for the period between 1 April 2024 and 31 March 2025

Level	Personnel Expenditure (R'000)	% of Personnel Exp. to Total Personnel Cost (R'000)	No. of Employees	Average Personnel Cost per Employee (R'000)
Top/Senior Management	33,483	22%	20	1,674
Professional qualified	74,133	49%	68	1090
Skilled	40,314	26%	61	660
Semi-skilled	1,375	1%	2	688
Unskilled	2,851	2%	11	259
TOTAL	**152,156**	**100%**	**162**	**939**

2.2 Performance Rewards

The table below summarise the performance rewards issued during the 2024/25 financial year

Table 2.2.1: Performance Rewards by salary band for personnel for the period 1 April 2024 to 31 March 2025

Programme//activity/objective	Performance Rewards	Personnel Expenditure (R'000)	% of Performance Rewards to Total Personnel Cost (R'000)
Top Management	28.99	7 677.61	0.38%
Senior Management	382.37	25 805.30	1.48%
Professional qualified	1 663.60	74 132.96	2.24%
Skilled	849.15	40 313.65	2.11%
Semi-skilled	29.21	1 374.98	2.12%
Unskilled	63.08	2 851.41	2.21%
TOTAL	**3 016.41**	**152 155.90**	**1.98%**

2.3 Employment and vacancies

The following tables summarise the number of posts on the Commission's approved establishment, including any staff additional to those on the establishment, number of employees, and the vacancy rate.

Table 2.3.1. Employment and vacancies by programme at 31 March 2025

Programme	2024/2025 No. of Employees	2024/2025 Approved Posts	Frozen positions	2024/2025 Vacancies	% of vacancies
Office of the Chief Executive Officer	14	18	(1)	3	17%
Commissioners	21	26	(1)	4	15%
Corporate and Financial Support Services	26	40	(10)	4	10%
Programme Support	101	117	(10)	6	5%
Total	**162**	**201**	**(22)**	**17**	**8.5%**

Table 2.3.2. Employment and vacancies by salary bands as at 31 March 2025

Programme/activity/objective	2024/2025 No. of Employees	2024/2025 Approved Posts	Frozen Positions	2024/2025 Vacancies	% of Vacancies
Top Management	4	5	–	1	20%
Senior Management	16	27	(3)	8	30%
Professional qualified	68	77	(8)	1	1%
Skilled	61	75	(8)	6	17%
Semi-skilled	2	6	(3)	1	50%
Unskilled	11	11	–	–	–
TOTAL	**162**	**201**	**(22)**	**17**	**8.5%**

2.4 Employment changes

This section provides information on changes in employment over the 2024/25 financial year.

Table 2.4.1 Appointments and termination by salary band for 1 April 2024 to 31 March 2025

Salary Band	Employment at Beginning of Period	Appointments	Terminations	Employment at End of the Period
Top Management	5	–	1	4
Senior Management	18	–	2	16
Professional qualified	62	8	2	68
Skilled	50	13	2	61
Semi-skilled	2	–	–	2
Unskilled	11	–	–	11
Total	**148**	**21**	**7**	**162**

Table 2.4.2 Reasons for staff leaving

Reason	Number	% of Total No. of Staff Leaving
Death	1	0.56%
Resignation	5	2.8%
Dismissal	–	–
Retirement	1	0.56%
Ill health	–	–
Expiry of contract	–	–
Other	–	–
Total	**7**	**3.9%**

2.5 Labour Relations

Table 2.5.1 Labour Relations: Misconduct and disciplinary action

Nature of Disciplinary Action	Number
Verbal warning	1
Written warning	–
Final written warning	1
Dismissal	–
Total	**2**

2.6 Equity Target and Employment Equity Status

The following tables summarise the total number of employees (including employees with disability) in each occupational category as at 31 March 2025:

Table 2.6.1 Total number of employees in the Male category as at 31 March 2025

Levels	MALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	2	2	1	0	0	0	0	0
Senior Management	7	5	1	1	–	1	1	1
Professional qualified	29	20	1	1	1	1	2	1
Skilled	11	10	0	2	0	2	1	2
Semi-skilled	2	5	0	2	0	2	0	2
Unskilled	0	2	0	2	0	2	0	2
TOTAL	**51**	**44**	**3**	**8**	**1**	**8**	**4**	**8**

Table 2.6.2 Total number of employees in the Female category as at 31 March 2025

Levels	FEMALE							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	2	0	1	1	1	0	1
Senior Management	4	15	1	1	1	1	1	1
Professional qualified	28	20	4	5	0	5	2	5
Skilled	45	20	2	2	1	2	1	2
Semi-skilled	1	5	0	1	0	1	0	1
Unskilled	10	5	1	1	0	1	0	1
TOTAL	**88**	**67**	**8**	**11**	**3**	**11**	**4**	**11**

Table 2.6.3 Total number of employees in the disability category as at 31 March 2025

Levels	Disabled Staff			
	Male		Female	
	Current	Target	Current	Target
Top Management	3	1	1	1
Senior Management	9	1	7	1
Professional qualified	34	1	34	1
Skilled	11	1	49	1
Semi-skilled	2	1	1	1
Unskilled	0	1	11	1
TOTAL	**59**	**6**	**103**	**6**

PART E

PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

1.1. *Irregular expenditure*

a) Reconciliation of irregular expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	**39 077**	**33 262**
Adjustment to opening balance	–	624
Opening balance as restated	**–**	**33 886**
Add: Irregular expenditure confirmed	10 592	5 197
Less: Irregular expenditure condoned	–	–
Less: Irregular expenditure not condoned and removed	–	–
Less: Irregular expenditure recoverable[3]	–	6
Less: Irregular expenditure not recoverable and written off	–	–
Closing balance	**49 669**	**39 077**
Irregular expenditure to the value of R 49 668 509.02 (2024: R 39 077 084.34) was assessed in the current year. Irregular expenditure emanates from non-compliance with National Treasury Instruction No 4 of 2022/2023, and Treasury Regulation 16A 9.1 (d) and 16A 6.3 (b.) During the current financial year, prior period errors were identified. As a result, the opening balance for the 2024 financial year was restated to include additional irregular expenditure amounting to R 623 348.24 relating to the 2023 financial year, and a further R 679 184.38 identified as irregular expenditure for the 2024 financial year. Detail variances in terms of the opening balance to closing balance is part of the reconciliation notes.		

Reconciliation 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	–	624
Irregular expenditure for the current year	10 592	5 197
Total	**10 592**	**5 821**

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

Description[4]	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure under assessment	9 895	2 200
Irregular expenditure under determination	697	2 997
Irregular expenditure under investigation	–	–
Total	**10 592**	**5 197**

c) Details of irregular expenditure condoned

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

3 Transfer to receivables
4 Group similar items

d) Details of irregular expenditure removed - (not condoned)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure NOT condoned and removed	–	–
Total	**–**	**–**

e) Details of irregular expenditure recoverable

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure recoverable	–	6
Total	**–**	**6**

f) Details of current and previous year irregular expenditure written off (irrecoverable)

Description	2024/2025	2023/2024
	R'000	R'000
Irregular expenditure written off	–	–
Total	**–**	**–**

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
Not applicable
Total

h) Details of irregular expenditure where an institution is involved in an inter-institutional arrangement (where such institution is responsible for the non-compliance)[5]

Description	2024/2025	2023/2024
	R'000	R'000
Not applicable	–	–
Total	**–**	**–**

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

Disciplinary steps taken
The Loss Control Committee submitted its recommendations to the Acting Chief Financial Officer. Based on the Committee's report, the CEO took appropriate action. The Human Resources Department has been instructed to implement the necessary steps in accordance with the CEO's final decision.

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

1.2. Fruitless and wasteful expenditure

a) Reconciliation of fruitless and wasteful expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	6 269	280
Adjustment to opening balance	–	–
Opening balance as restated	–	–
Add: Fruitless and wasteful expenditure confirmed	2 508	5 989
Less: Fruitless and wasteful expenditure recoverable[6]	–	–
Less: Fruitless and wasteful expenditure not recoverable and written off	164	–
Closing balance	**8 613**	**6 269**

Fruitless and wasteful expenditure to the value of R 8 612 861.79 (2024: R 6 268 893.74) was assessed in the current financial year. Fruitless and wasteful expenditure emanates from non-compliance with National Treasury Instruction No 4 of 2022/2023, and Treasury Regulation 16A 9.1 (d) and 16A 6.3 (b.)

During the current financial year, prior period errors were identified. As a result, the closing balance for the 2024 financial year was restated to include additional fruitless and wasteful expenditure amounting to R 5 988 563.34 relating to the 2024 financial year.

Reconciling notes

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment	116	280
Fruitless and wasteful expenditure that relates to the prior year and identified in the current year	5 989	–
Fruitless and wasteful expenditure for the current year	2 508	–
Total	**8 613**	**280**

b) Details of fruitless and wasteful expenditure (under assessment, determination, and investigation)

Description[7]	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure under assessment	8 497	–
Fruitless and wasteful expenditure under determination	116	116
Fruitless and wasteful expenditure under investigation	–	164
Total	**8 613**	**280**

c) Details of fruitless and wasteful expenditure recoverable

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

d) Details of fruitless and wasteful expenditure not recoverable and written off

Description	2024/2025	2023/2024
	R'000	R'000
Fruitless and wasteful expenditure written off	164	–
Total	**164**	**–**

6 Transfer to receivables
7 Group similar items

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

Disciplinary steps taken
Not applicable
The fruitless and wasteful expenditure is to still undergo determination testing before disciplinary steps can be taken.

1.3. *Additional disclosure relating to material losses in terms of PFMA Section 55(2)(b)(i) &(iii))[8]*

a) Details of material losses through criminal conduct

Material Losses Through Criminal Conduct	2024/2025	2023/2024
	R'000	R'000
Theft	–	–
Other material losses	–	–
Less: Recoverable	–	–
Less: Not recoverable and written off	–	–
Total	–	–

b) Details of other Material Losses

Nature of Other Material losses	2024/2025	2023/2024
	R'000	R'000
(Group major categories, but list material items)	–	–
Total	–	–

c) Other Material Losses Recoverable

Nature of Losses	2024/2025	2023/2024
	R'000	R'000
(Group major categories, but list material items)	–	–
Total	–	–

d) Other Material Losses Not Recoverable and Written Off

Nature of Losses	2024/2025	2023/2024
	R'000	R'000
(Group major categories, but list material items)	–	–
Total	–	–

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of Invoices	Consolidated Value
		R'000
Valid invoices received	8 616	71 335
Invoices paid ***within*** 30 days or agreed period	7 180	58 360
Invoices paid ***after*** 30 days or agreed period	1 436	12 795
Invoices older than 30 days or agreed period ***(unpaid and without dispute)***	N/A	N/A
Invoices older than 30 days or agreed period ***(unpaid and in dispute)***	N/A	N/A

8 Information related to material losses must also be disclosed in the annual financial statements.

3. SUPPLY CHAIN MANAGEMENT

3.1. Procurement by other means

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Court matter	Gauteng Transcribers	Deviation	4500001407	13
SAGE CRM annual subscription	Sage	Deviation	4500001771	196
Electronic (My LexisNexis)	Lexis Nexis	Deviation	4500001723	963
Provision Of IT	VOX	Deviation	4500001566	167
Provision Of IT	VOX	Deviation	4500001612	156
Removal and Storage of the Machine	ALTRON	Deviation	4500001285	2
Subscription To Parliamentary Minutes	PMG	Deviation	4500001635	11
Sage300 Annual Subscription	Sage	Deviation	4500001771	194
Software Licence	Surtech	Deviation	4500001783	134
Legal Brief	Juta	Deviation	4500001481	13
Teammate	Wolters Kluwer	Deviation	4500001649	33
Part Replacement	Motus Toyota	Deviation	4500001806	4
Total				**2 849**

3.2. Contract Variations and Expansions

Project description	Name of Supplier	Contract Modification Type (Expansion or Variation)	Contract number	Original Contract Value	Value of Previous Contract Expansion/s or Variation/s (if applicable)	Value of Current Contract Expansion
				R'000	R'000	R'000
Office Rental	Drill Press Holdings	Expansion	SAHRC 02-2016	1 538	5 497	225
Office Rental	SKG Properties	Expansion	SAHRC EC 05-2018	2 733	3 857	874
Internet Services Fibre	Vox Telecom	Expansion	SAHRC 17-2018	–	–	–
Offsite Storage	Metrofile	Expansion	SAHRC 06 2019	193	685	54
NPM Mobile Application	PII Digital	Expansion	SAHRC RFP 17 2022	132	–	11
Total				**3 058**	**4 542**	**939**

PART F

FINANCIAL INFORMATION

General Information

Country of incorporation and domicile	South Africa
Members	AC Nissen (Chairperson) Prof. T Madlingozi Ms P Ntuli Ms ENB Khwinana Dr. H Boshoff Adv. S Makoasha Mr AA Gungubele
Registered office	32 Princess of Wales Terrace Sentinel House, Sunnyside Office Park Parktown 2193
Business address	32 Princess of Wales Terrace Sentinel House, Sunnyside Office Park Parktown 2193
Bankers	First National Bank South Africa
Auditors	Auditor General South Africa ***Registered Auditors*** 3 Daventry Street Lynnwood Bridge Office Park Lynnwood Manor 0081
Chief Executive Officer	Mr Vusumuzi S Mkhize
Chief Financial Officer	Dr Talifhani Khubana
Reporting Framework	Generally Recognized Accounting Practice
Relevant Framework	Public Finance Management Amendment Act (Act No.1 of 1999) South African Human Rights Commission Act, 40 of 2013 ***Constitution of SA*** Promotion of Access to Information Act 2 of 2000 (PAIA) Promotion of Equality and Prevention of Unfair Descrimination Act 4 of 2000 (PEPUDA) Promotion of Administrative Justice Act 3 of 2000 (PAJA) Employment Equity Act & Basic Conditions of Employment
Website	www.sahrc.org.za
Telephone	011 877 3600

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Abbreviations used:

COID	Compensation for Occupational Injuries and Diseases
DBSA	Development Bank of South Africa
GRAP	Generally Recognised Accounting Practice
HDF	Housing Development Fund
IAS	International Accounting Standards
IPSAS	International Public Sector Accounting Standards
MFMA	Municipal Finance Management Act
mSCOA	Municipal Standard Chart of Accounts

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

Audit committee members and attendance

The table below discloses relevant information on the audit committee members

Name of member	Number of meetings attended
Mr Bokang Modise (Chairperson) - Appointed 01 November 2022	7
Ms Leanda Mtshali - Appointed 01 November 2023	7
Mr Gregory Paulse - Appointed 01 November 2022	5
Mr Nselele Nxasana - Appointed 01 November 2022	4

Audit committee responsibility

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

The effectiveness of internal control

Our review of the findings of the Internal Audit work, which was based on the risk assessments conducted in the Commission revealed certain weaknesses, which were then raised with the Commission.

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

Audit Planned	Status	Period
Annual Financial Statements Review 2023/24	Completed	Quarter 1
Performance Information Q4 (2023/24)	Competed	Quarter 1
Performance Information Q1 (2024/25)	Completed	Quarter 2
Performance Information Q2 (2024/25)	Completed	Quarter 3
Performance Information Q3 (2024/25)	Completed	Quarter 4
Cyber Security	Not Completed	N/A
Human Resource Follow-up	Completed	Quarter 2
Monitoring Review	Not completed	N/A
Procure to pay/Cash Management	Not completed	N/A
Complaints handling and litigations (AOPI)	Completed	Quarter 3
Asset Management	Not completed	N/A
Governance Review follow-up	Not completed	N/A

The following were areas of concern:

- There was still insufficient performance evidence to support the reported performance, even though improvement was noted.
- Complaints received remain open for too long, which raises the Commission’s relevance and whether the mandate is achieved.
- Inconsistent application of the Complaints Handling Procedure Manual by different provincial offices, resulting in reporting inaccurate and incomplete performance targets.

- Key vacant posts taking too long to be filled, which compromises internal control environment and the performance of the Commission.
- Overdue open audit findings and some are repeated findings because root causes not corrected.
- Annual performance plans for the Commission not aligned to individual performance agreements, resulting in declining performance achieved. However, the appointment of the Performance Management Committee (PMC) was noted.
- There are some long overdue policies to be finalised, amongst others retention and succession policy, delegation of authority policy,
- Information assets was not properly defined and classified in terms of sensitivity and criticality.
- Information Communication Technology internal policies and procedures were not aligned to the outsourcing service providers and were also not updated.
- Contract management remains a challenge because some services continue without valid contracts in place.
- Non-compliance with supply chain management regulations persisting, leading to irregular, fruitless and wasteful expenses incurred.
- There was no business impact analysis and assessment conducted during the period under review, which may have an adverse impact on the business continuity of the Commission.

Evaluation of annual financial statements

We have reviewed the annual financial statements prepared by the public entity.

In-Year Management and Monthly/Quarterly Report

The public entity has submitted monthly and quarterly reports to the Executive Authority.

Auditor-General of South Africa

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

The Audit Committee concurs and accepts the conclusions of the external auditor 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.

Mr B. Modise
Chairperson of the Audit Committee
Date: 31 July 2025

Report of the auditor-general to Parliament on the South African Human Rights Commission

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the South African Human Rights Commission set out on pages xx to xx, 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 South African Human Rights Commission 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 Standards of GRAP and the requirements of the PFMA; and for such internal control as the accounting officer determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

7. In preparing the financial statements, the accounting officer is responsible for assessing the 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 page x, forms part of my auditor's report.

Report on the annual performance report

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

11. I selected the following material performance indicators related to Protection of Human Rights 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 complaints and enquiries finalised
    - Number of initiatives and interventions undertaken to protect human rights
    - Number of litigious matters in which the Commission is involved

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 over- or underachievement of targets.

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

15. I did not identify any material findings on the reported performance information for *Number of complaints and enquiries finalised* and *Number of initiatives and interventions undertaken to protect human rights*.

16. The material finding on the reported performance information for the selected material indicators is as follows:

Number of litigious matters in which the Commission is involved

17. An achievement of 21 matters was reported against a target of 14 matters. However, the audit evidence did not support this achievement. I could not determine the actual achievement, but I estimated it to be materially less than reported. Consequently, it is likely that the achievement against the target was lower than reported.

Other matter

18. I draw attention to the matter below.

Material misstatement

19. I identified a material misstatement in the annual performance report submitted for auditing. This material misstatement was in the reported performance information for *Protection of Human Rights*. Management did not correct the misstatement, and I reported a material finding in this regard.

Report on compliance with legislation

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

21. 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.

22. 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.

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

Procurement and contract management

24. Some of the quotations were awarded to suppliers whose tax matters had not been declared by the South African Revenue Services to be in order as required by Treasury Regulation 16A9.1(d).

Expenditure management

25. Effective and appropriate steps were not taken to prevent irregular expenditure, as disclosed in note 33 to the annual financial statements, as required by section 38(1)(c)(ii) of the PFMA and treasury regulation 9.1.1.

26. Payments were not made within 30 days or an agreed period after receipt of an invoice, as required by section 38(1)(f) of the PFMA and treasury regulation 8.2.3.

Other information in the annual report

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

28. 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.

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

30. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact.

31. I have nothing to report in this regard.

Internal control deficiencies

32. 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.

33. The matters reported below are limited to the significant internal control deficiencies that resulted in the findings on the selected material indicators included in the annual performance report and the material findings on compliance with legislation included in this report.

34. Management did not exercise effective oversight with respect to performance management, compliance and related internal controls.

35. Inadequate monitoring of the implementation of corrective measures per the action plan put in place to address internal control deficiencies as previously identified and reported.

Auditor-General

Pretoria

31 July 2025

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annexure to the auditor's report

The annexure includes the following:

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

Auditor-general's responsibility for the audit

Professional judgement and professional scepticism

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

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)(iii); 40(1)(a); 40(1)(b); 40(1)(c)(i); 44; 45(b)
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); 5.2.3(d); 5.3.1; 8.1.1; 8.2.1; 8.2.3; 8.4.1; 9.1.1; 9.1.4; 10.1.1(a); 10.1.2; 12.5.1; 15.10.1.2(c); 16A3.2; 16A 3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(e); 16A 6.4; 16A 6.5; 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 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	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 5 of 2009/10	Paragraph 3.3
National Treasury Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement 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)

The Commissioners submit their report for the year ended 31 March 2025.

1. Incorporation

The Commission was established by an Act of Parliament and in terms of Chapter 9 of the Constitution 1996. As the Accounting Officer I am required by the Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA), to maintain adequate accounting records and I am responsible for the content and integrity of the Annual Financial Statements and related financial information included in this report. It is my responsibility as the Accounting Authority to ensure that the Annual Financial Statements fairly present the state of affairs of the entity as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the Annual Financial Statements and were given unrestricted access to all financial records and related data.

The Annual Financial Statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The annual financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (GRAP) and in accordance with the PFMA.

2. Going concern

We draw attention to the fact that at 31 March 2025, the entity had an accumulated surplus of R 34.0m and that the entity's total assets exceed its liabilities by R 34.0m

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

As the Accounting Officer I have reviewed the entity's cash flow forecast for the year to 31 March 2025 and in the light of this review and the current financial position, I am satisfied that the entity has or has access to adequate resources to continue in operational existence for the foreseeable future.

3. Commissioners

The Commissioners of the entity during the year and to the date of this report are as follows:

Name	Termination	Nationality
AC Nissen (Chairperson)	Active	South Africa
Prof. T Madlingozi	Active	South Africa
Ms P Ntuli	Active	South Africa
Ms ENB Khwinana	Active	South Africa
Dr. H Boshoff	Active	South Africa
Adv. S Makoasha	Active	South Africa
Mr AA Gungubele	Active	South Africa

4. Corporate governance

General

The members are committed to business integrity, transparency and professionalism in all of its activities. As part of this commitment, the members support the highest standards of corporate governance and the ongoing development of best practices.

The entity confirms and acknowledges its responsibility to total compliance with the Code of Corporate Practices and Conduct ("the Code") laid out in the King Report on Corporate Governance for South Africa 2002. The members discuss the responsibilities of management in this respect, at Board meetings and monitor the entity's compliance with the code on a three monthly basis.

Functioning of the Audit Committee

The SAHRC Audit Committee continues to function and has met four times during the period under review. The Audit Committee is responsible for improving management by providing oversight over the audit functions, internal controls and the financing process

5. Auditors

External auditors are responsible for the independent audit of the entity's Annual Financial Statements, compliance and audit of predetermined objectives and subsequently providing an audit opinion on the three audits performed.

6. Risk Management

The legislating of the implementation of risk management in the public sector institutions is part of a macro strategy of the South Africa government towards ensuring the achievement of public sector institutional goals and objectives. For the Commission, this mandate can be found in Section 77 of the Public Finance Management Act (Act 1 of 1999 as amended by Act 29 of 1999; Treasury Regulation 3.1.10 and Treasury Regulations 3.1.13) Risk management therefore forms an integral part of the Commission's plan to deliver effectively and efficiently on its mandate.

The Commission continues to recognise the importance of risk management in ensuring its objectives are implemented and therefore endeavours to comply with the requisite legislation as it pertains to risk management.

7. Approval of finances

The financial statements fairly represent the state of affairs of the Commission as at 31 March 2025. The statements are the responsibility of the Commission while the auditors are responsible for reporting on the fair presentation of these financial statements. The annual financial statements reflect appropriate accounting policies and adhere to applicable accounting standards

The annual financial statements set out on page 15 - 53, which have been prepared on the going concern basis, were approved by the members on 31 May 2025 and were signed on its behalf by:

Adv Chrystal Pillay
Acting Chief Executive Officer
South African Human Rights Commission

Statement of Financial Position as at 31 March 2025

Figures in Rand thousand	Note(s)	2025	2024
			Restated*
Assets			
Current Assets			
Inventories	8	103	133
Operating lease asset	5	25	-
Receivables from exchange transactions	9	119	225
Prepayments	7	1,429	1,211
Cash and cash equivalents	10	39,439	63,919
		41,115	**65,488**
Non-Current Assets			
Property, plant and equipment	3	21,384	22,988
Intangible assets	4	1,119	1,290
		22,503	**24,278**
Total Assets		**63,618**	**89,766**
Liabilities			
Current Liabilities			
Finance lease obligation	11	418	372
Operating lease liability	5	401	-
Payables from exchange transactions	6	17,006	15,131
Unspent conditional grants and receipts	12	301	900
Provision	13	-	2,699
Provision for leave accrual	13	8,793	7,606
Employee benefits	14	1,432	1,220
Travel lodge credit card	10	792	488
		29,143	**28,416**
Non-Current Liabilities			
Finance lease obligation	11	211	630
Operating lease liability	5	246	246
		457	**876**
Total Liabilities		**29,600**	**29,292**
Net Assets		**34,018**	**60,474**
Accumulated surplus		34,018	60,474
Total Net Assets		**34,018**	**60,474**

* See Note 28

Statement of Financial Performance

Figures in Rand thousand	Note(s)	2025	2024 Restated[9]
Revenue			
Revenue from exchange transactions			
Administrative fees		24	56
Interest received - investment		3,913	4,957
Total revenue from exchange transactions		**3,937**	**5,013**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	16	203,159	208,344
Donation Income		798	255
Total revenue from non-exchange transactions		**203,957**	**208,599**
Total revenue	15	**207,894**	**213,612**
Expenditure			
Employee related costs	17	(152,155)	(145,491)
Depreciation and amortisation	18	(2,173)	(1,961)
Finance costs	19	(99)	(64)
Lease rentals on operating lease		(6,558)	(10,311)
Bad debt written off	21	(164)	(101)
General expenses	22	(72,043)	(64,079)
Total expenditure		**(233,192)**	**(222,007)**
Deficit for the year from continuing operations		**(25,298)**	**(8,395)**
Profit/loss on disposal of asset		(1,158)	(1,268)
Deficit for the year		**(26,456)**	**(9,663)**

9 See Note 28

Statement of Changes in Net Assets

Figures in Rand thousand	Accumulated surplus / deficit	Total net assets
Balance at 01 April 2023	**70,137**	**70,137**
Changes in net assets		
Deficit for the year	(9,672)	(9,672)
Prior year adjustments	9	9
Total changes	(9,663)	(9,663)
Balance at 01 April 2024 as restated *[10]	**60,474**	**60,474**
Changes in net assets		
Deficit for the year	(26,456)	(26,456)
Total changes	(26,456)	(26,456)
Balance at 31 March 2025	**34,018**	**34,018**

Note(s)

The Commission recorded a loss of R26.4 million for the year under review. This accounting loss is primarily due to the surplus retained from National Treasury, which is not recognised as revenue in the current financial year. As a result, operational expenditure appears higher in relation to recognised revenue, leading to the reported loss. *(Refer to note 28)*

The accounting policies on pages 20 to 30 and the notes on pages 31 to 53 form an integral part of the annual financial statements.

10 See Note 28

Cash Flow Statement

Figures in Rand thousand	Note(s)	2025	2024 Restated[11]
Cash flows from operating activities			
Receipts			
Government grants & subsidies		203,159	208,344
Interest income		3,913	4,957
Administrative Income		-	53
Donation income		200	837
		207,272	214,191
Payments			
Employee costs		(152,107)	(134,815)
Suppliers		(76,808)	(71,438)
Finance costs		(95)	(84)
		(229,010)	(206,337)
Net cash flows from operating activities	23	**(21,738)**	**7,854**
Cash flows from investing activities			
Purchase of property, plant and equipment	3	(885)	(4,198)
Proceeds from sale of property, plant and equipment	3	168	-
Net cash flows from investing activities		**(717)**	**(4,198)**
Cash flows from financing activities			
Finance lease payments		(2,329)	(1,400)
Net increase/(decrease) in cash and cash equivalents		**(24,784)**	**2,256**
Cash and cash equivalents at the beginning of the year		63,431	61,175
Cash and cash equivalents at the end of the year	10	**38,647**	**63,431**

The accounting policies on pages 20 to 30 and the notes on pages 31 to 53 form an integral part of the annual financial statements.

11 See Note 28

Statement of Comparison of Budget and Actual Amounts

Budget on Cash Basis

Figures in Rand thousand	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and Actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Interest received - investment	3,500	-	**3,500**	3,913	**413**	34
Proceeds from sale of property, plant and equipment	-	-	-	168	**168**	
Total revenue from exchange transactions	**3,500**	**-**	**3,500**	**4,081**	**581**	
Revenue from non-exchange transactions						
Transfer revenue						
Government grants & subsidies	203,159	-	**203,159**	203,159	**-**	
Donation Income	-	-	-	200	**200**	
Total revenue from non-exchange transactions	**203,159**	**-**	**203,159**	**203,359**	**200**	
Total revenue	**206,659**	**-**	**206,659**	**207,440**	**781**	
Expenditure						
Personnel	(149,714)	-	**(149,714)**	(152,107)	**(2,393)**	34
Finance costs	(42)	-	**(42)**	(95)	**(53)**	
Lease rentals on operating lease	(8,566)	-	**(8,566)**	(6,558)	**2,008**	
Debt Impairment	-	-	-	(164)	**(164)**	
General expenditure	(58,814)	(12,823)	**(71,637)**	(69,714)	**1,923**	34
Finance lease payment	-	-	-	(2,329)	**(2,329)**	
Total expenditure	**(217,136)**	**(12,823)**	**(229,959)**	**(230,967)**	**(1,008)**	
Deficit before taxation	**(10,477)**	**(12,823)**	**(23,300)**	**(23,527)**	**(227)**	
Deficit for the year from continuing operations	**(10,477)**	**(12,823)**	**(23,300)**	**(23,527)**	**(227)**	
Payment of property, plant and equipments	4,845	-	**4,845**	888	**(3,957)**	34
Actual Amount on Comparable Basis as Presented in the Budget and Actual Comparative Statement	**(5,632)**	**(12,823)**	**(18,455)**	**(22,639)**	**(4,184)**	

Figures in Rand thousand	Note(s)	2025	2024

1. Significant accounting policies

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

1.1 Basis of preparation

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

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

In the absence of an issued and effective Standard of GRAP, accounting policies for material transactions, events or conditions were developed in accordance with paragraphs 8, 10 and 11 of GRAP 3 as read with Directive 5.

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 these annual financial statements, are disclosed below.

1.2 Presentation currency

These annual financial statements are presented in South African Rand, which is the functional currency of the entity. The figures have been rounded off to the nearest R'000.

1.3 Going concern assumption

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

1.4 Materiality

Omissions or misstatements of items are material if they could, individually or collectively, influence the decisions or assessments of users made on the basis of the financial statements. Materiality depends on the nature or size of the omission or misstatement judged in the surrounding circumstances. The nature or size of the information item, or a combination of both, could be the determining factor.

Assessing whether an omission or misstatement could influence decisions of users, and so be material, requires consideration of the characteristics of those users. The Framework for the Preparation and Presentation of Financial Statements states that users are assumed to have a reasonable knowledge of government, its activities, accounting and a willingness to study the information with reasonable diligence. Therefore, the assessment takes into account how users with such attributes could reasonably be expected to be influenced in making and evaluating decisions.

1.5 Significant judgements and sources of estimation uncertainty

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

In the process of applying its accounting policies, and in preparing the annual financial statements, management is required to make various judgements, including estimates and assumptions, that may affect the determination of the reporting framework, affect amounts represented in the annual financial statements and as well as related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements.

Management has made certain estimations and judgments with regards to the determination of estimated useful lives, residual values and impairment assessments of items of property, plant and equipment, as discussed further in note 1.6

1.6 Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

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

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

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.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

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

Items such as spare parts, standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

Property, plant and equipment is carried at cost less accumulated depreciation and any impairment losses.

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

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

Item	Depreciation method	Average useful life
Computer equipment	Straight-line	
· Laptops and desktops		10-13
· Servers and Switches		17-22
Office Equipment	Straight-line	
· Printers and fridges etc		17-22
· Audiovisual and equipments and conferencing		17-20
Finance Lease	Straight-line	3-5
Library Materials	Straight-line	20-25
Furniture and fittings	Straight-line	
· Furniture and fittings		20-27
· Gazebo, Flags, Banners and Accessories		17-27
Motor vehicles	Straight-line	12-17
Leasehold improvements	Straight-line	5-10

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

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

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

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

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

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

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

1.7 Intangible assets

An asset is identifiable if it either:

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

An intangible asset is recognised when:

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

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

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

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

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

- it is technically feasible to complete the asset so that it will be available for use or sale.
- there is an intention to complete and use or sell it.
- there is an ability to use or sell it.
  it will generate probable future economic benefits or service potential.
- there are available technical, financial and other resources to complete the development and to use or

sell the asset.
- the expenditure attributable to the asset during its development can be measured reliably.

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

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 net cash inflows or service potential. Amortisation is not provided for these 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 life.

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

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

Item	Depreciation method	Average useful life
Computer software	Straight-line	13-17

Intangible assets are derecognised:
- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of intangible assets is included in surplus or deficit when the asset is derecognised (unless the Standard of GRAP on leases requires otherwise on a sale and leaseback).

Licencing fees for renewal incurred during the financial year are expensed

1.8 Financial instruments

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

The amortised cost of a financial asset or financial liability 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.

A concessionary loan is a loan granted to or received by an entity on terms that are not market related.

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

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability (or group of financial assets or financial liabilities) and of allocating the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments or receipts through the expected life of the financial instrument or, when appropriate, a shorter period to the net carrying amount of the financial asset or financial liability. When calculating the effective interest rate, an entity shall estimate cash flows considering all contractual terms of the financial instrument (for example, prepayment, call and similar options) but shall not consider future credit losses. The calculation includes all fees and points paid or received between parties to the contract that are an integral part of the effective interest rate (see the Standard of GRAP on Revenue from Exchange Transactions), transaction costs, and all other premiums or discounts. There is a presumption that the cash flows and the expected life of a group of similar financial instruments can be estimated reliably. However, in those rare cases when it is not possible to reliably estimate the cash flows or the expected life of a financial instrument (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

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.

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

A financial guarantee contract is a contract that requires the issuer to make specified payments to reimburse the holder for a loss it incurs because a specified debtor fails to make payment when due in accordance with the original or modified terms of a debt instrument.

A financial liability is any liability that is a contractual obligation to:
- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates.

Liquidity risk is the risk encountered by an entity in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Initial recognition

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

The entity recognises financial assets using trade date accounting.

Initial measurement of financial assets and financial liabilities

The entity measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The entity measures a financial asset and financial liability initially at its fair value [if subsequently measured at fair value].

The entity first assesses whether the substance of a concessionary loan is in fact a loan. On initial recognition, the entity analyses a concessionary loan into its component parts and accounts for each component separately. The entity accounts for that part of a concessionary loan that is:

- a social benefit in accordance with the Framework for the Preparation and Presentation of Financial Statements, where it is the issuer of the loan; or
- non-exchange revenue, in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers), where it is the recipient of the loan.

Subsequent measurement of financial assets and financial liabilities
The entity measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost
- Financial instruments at cost

All financial assets measured at amortised cost, or cost, are subject to an impairment review.

Fair value measurement consideration

The best evidence of fair value is quoted prices in an active market. If the market for a financial instrument is not active, the entity establishes fair value by using a valuation technique. The objective of using a valuation technique is to establish what the transaction price would have been on the measurement date in an arm's length exchange motivated by normal operating considerations. Valuation techniques include using recent arm's length market transactions between knowledgeable, willing parties, if available, reference to the current fair value of another instrument that is substantially the same, discounted cash flow analysis and option pricing models. If there is a valuation technique commonly used by market participants to price the instrument and that technique has been demonstrated to provide reliable estimates of prices obtained in actual markettransactions, the entity uses that technique.

Impairment of financial assets

Financial assets, other than those at fair value through surplus or deficit, are assessed for indicators of impairment at each reporting date. Financial assets are impaired where there is objective evidence of impairment of financial assets (such as the probability of insolvency or significant financial difficulties of the debtor). If there is such evidence, the recoverable amount is estimated and an impairment loss is recognised in accordance with GRAP 104.

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

Impairment and gains and losses from subsequent measurement

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value shall be recognised in surplus or defi cit. For financial assets and financial liabilities measured at amortised cost or cost, again or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Derecognition of financial assets

A financial asset or a portion thereof is derecognised when the SAHRC realises the contractual rights to the benefits specified in the contract, the rights expire, the SAHRC surrenders those rights or otherwise loses control of the contractual rights that comprise the financial asset. On derecognition, the difference between the carrying amount of the financial asset and the sum of the proceeds receivable and any prior adjustment to reflect the fair value of the asset that had been reported in capital and reserves is included in net surplus or deficit for the period.

If the entity neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the entity recognises its retained interest in the asset and an associated liability for amounts it may have to pay. If the entity retains substantially all the risks and rewards of ownership of a transferred financial asset, the entity continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

Derecognition of financial liabilities

A financial liability or a part thereof is derecognised when the obligation specified in the contract is discharged, cancelled, or expires. On derecognition, the difference between the carrying amount of the financial liability, including related unamortised costs, and the amount paid for it is included in net surplus or deficit for the period.

Fair value considerations

The fair values at which financial instruments are carried at the reporting date have been determined using available market values. Where market values are not available, fair values have been calculated by discounting expected future cash flows at prevailing interest rates. The fair values have been estimated using available market information and appropriate valuation methodologies, but are not necessarily indicative of the amounts that the NSF could realise in the normal course of business.

The carrying amounts of financial assets and financial liabilities with a maturity of less than one year are assumed to approximate their fair value due to the short-term trading cycle of these items.

Risk management of financial assets and liabilities

It is the policy of the entity to disclose information that enables the user of its financial statements to evaluate the nature and extent of risks arising from financial instruments to which the entity is exposed on the reporting date. Risks and exposure are disclosed as follows:

Credit risk:
- Each class of financial instrument is disclosed separately.
- Maximum exposure to credit risk not covered by collateral is specified.
- Financial instruments covered by collateral are specified.

Liquidity risk:

A maturity analysis for financial assets and liabilities that shows the remaining contractual maturities. Liquidity risk is managed by ensuring that all assets are reinvested at maturity at competitive interest rates in relation to cash flow requirements.

Liabilities are managed by ensuring that all contractual payments are met on a timeous basis and, if required, additional new arrangements are established at competitive rates to ensure that cash flow requirements are met. A maturity analysis for financial liabilities (where applicable) that shows the remaining undiscounted contractual maturities is disclosed in note 28 to the annual financial statements.

1.9 Leases

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

When a lease includes both land and buildings elements, the entity assesses the classification of each element separately.

Finance leases - lessee

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

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

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

Operating leases - lessee

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

1.10 Inventories

Inventories are initially measured at cost except where inventories are acquired through a non-exchange transaction, then their costs are their fair value as at the date of acquisition.

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

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

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

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.11 Employee benefits

Identification

Employee benefits

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

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

Post-employment benefits are employee benefits (other than termination benefits and short-term employee benefits) that are payable after the completion of employment.

Other long-term employee benefits are all employee benefits other than short-term employee benefits, post-employment benefits and termination benefits.

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either: (a) an entity's decision to terminate an employee's employment before the normal retirement date; or (b) an employee's decision to accept an offer of benefits in exchange for the termination of employment.

1.12 Provisions and contingencies

Provisions are recognised when:

- the entity has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

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

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

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

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

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

If an entity has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when an entity:

- has a detailed formal plan for the restructuring, identifying at least:
  - the activity/operating unit or part of an activity/operating unit concerned;
  - the principal locations affected;
  - the location, function, and approximate number of employees who will be compensated for services being terminated;
  - the expenditures that will be undertaken; and
  - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the entity

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 26.

1.13 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments.

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

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

1.14 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

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

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

Measurement

Revenue is measured at the fair value of the consideration received or receivable, net of trade discounts and volume rebates.

Interest, royalties and dividends

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

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

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

Royalties are recognised as they are earned in accordance with the substance of the relevant agreements.

1.15 Revenue from non-exchange transactions

Revenue from non exhange transaction constitutes transfer receipt from Department of Justice and Constitutional Development.

Recognition

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

Donor funds received are managed by the Commission in order to enable facilitation of projects. The funds are recognised as a liability or income based on the nature of donation agreement.

1.16 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

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

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, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.17 Irregular expenditure

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

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

National Treasury practice note no. 4 of 2008/2009 which was issued in terms of sections 76(1) to 76(4) of the PFMA requires the following (effective from 1 April 2008):

Irregular expenditure that was incurred and identified during the current financial and which was condoned before year end and/or before finalisation of the financial statements must also be recorded appropriately in the irregular expenditure register. In such an instance, no further action is also required with the exception of updating the note to the financial statements.

Irregular expenditure that was incurred and identified during the current financial year and for which condonement is being awaited at year end must be recorded in the irregular expenditure register. No further action is required with the exception of updating the note to the financial statements.

Where irregular expenditure was incurred in the previous financial year and is only condoned in the following financial year, the register and the disclosure note to the financial statements must be updated with the amount condoned.

Irregular expenditure that was incurred and identified during the current financial year and which was not condoned by the National Treasury or the relevant authority must be recorded appropriately in the irregular expenditure register. If liability for the irregular expenditure can be attributed to a person, a debt account must be created if such a person is liable in law. Immediate steps must thereafter be taken to recover the amount from the person concerned. If recovery is not possible, the accounting officer or accounting authority may write off the amount as debt impairment and disclose such in the relevant note to the financial statements. The irregular expenditure register must also be updated accordingly. If the irregular expenditure has not been condoned and no person is liable in law, the expenditure related thereto must remain against the relevant programme/expenditure item, be disclosed as such in the note to the financial statements and updated accordingly in the irregular expenditure register.

1.18 Budget information

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

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

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

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

The budget for the economic entity includes all the entities approved budgets under its control.

The annual financial statements and the budget are not on the same basis of accounting therefore a reconciliation between the statement of financial performance and the budget have been included in the annual financial statements. Refer to note 33

1.19 Related parties

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

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

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

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

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

Only transactions with related parties at arm's length or not in the ordinary course of business are disclosed.

1.20 Events after reporting date

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

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

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

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

Figures in Rand thousand	Note(s)	2025	2024

2. New standards and interpretations

2.1 Standards and interpretations issued, but not yet effective

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

Standard/ Interpretation:	**Effective date:** *Years beginning on or after*	**Expected impact:**
GRAP 107 (as revised) Mergers	To be determined	Unlikely there will be a material impact
GRAP 106 (as revised) Transfer of Functions Between Entities Not Under Common Control	To be determined	Unlikely there will be a material impact
GRAP 105 Transfer of Functions Between Entities Under Common Control	To be determined	Unlikely there will be a material impact
GRAP 2023 Improvements to the Standards of GRAP 2023	To be determined	Unlikely there will be a material impact
GRAP 1 (amended): Presentation of Financial Statements (Going Concern)	To be determined	Unlikely there will be a material impact
GRAP 103 (amended): Heritage Assets	To be determined	Unlikely there will be a material impact
iGRAP 22 Foreign Currency Transactions and Advance Consideration	01 April 2025	Unlikely there will be a material impact
GRAP 104 (as revised): Financial Instruments	01 April 2025	Unlikely there will be a material impact

3. Property, plant and equipment

	2025			2024		
Valuation	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Finance lease	1,182	(361)	821	1,221	(160)	1,061
Furniture and fixtures	5,325	(1,800)	3,525	5,414	(1,699)	3,715
Motor vehicles	8,911	(2,745)	6,166	9,380	(2,585)	6,795
Office equipment	3,319	(842)	2,477	3,362	(808)	2,554
IT equipment	10,909	(3,037)	7,872	10,741	(2,788)	7,953
Leasehold improvements	474	(226)	248	517	(200)	317
Library materials	674	(399)	275	1,394	(801)	593
Total	**30,794**	**(9,410)**	**21,384**	**32,029**	**(9,041)**	**22,988**

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Depreciation	Total
Finance lease	1,061	-	-	(240)	821
Furniture and fixtures	3,715	224	(207)	(207)	3,525
Motor vehicles	6,795	-	(106)	(523)	6,166
Office equipment	2,554	265	(144)	(198)	2,477
IT equipment	7,953	1,191	(575)	(697)	7,872
Leasehold improvements	317	-	(19)	(50)	248
Library materials	593	46	(277)	(87)	275
	22,988	**1,726**	**(1,328)**	**(2,002)**	**21,384**

Reconciliation of property, plant and equipment - 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold property	101	1,182	(22)	(200)	1,061
Furniture and fixtures	3,700	323	(111)	(197)	3,715
Motor vehicles	6,218	1,078	-	(501)	6,795
Office equipment	2,210	579	(79)	(156)	2,554
IT equipment	7,843	1,831	(1,051)	(670)	7,953
Leasehold improvements	367	-	-	(50)	317
Library materials	646	2	(5)	(50)	593
	21,085	**4,995**	**(1,268)**	**(1,824)**	**22,988**

4. Intangible assets

	2025			2024		
Valuation	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost / Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software, other	2,592	(1,473)	1,119	2,592	(1,302)	1,290

Reconciliation of intangible assets - 2025

	Opening balance	Amortisation	Total
Computer software, other	1,290	(171)	1,119

Reconciliation of intangible assets - 2024

	Opening balance	Amortisation	Total
Computer software, other	1,427	(137)	1,290

Figures in Rand thousand	*Note(s)*	2025	2024

5. Operating lease

Current assets	25	-
Non-current liabilities	(246)	(246)
Current liabilities	(401)	-
	(622)	**(246)**

Operating lease expense consist of:		
Head office	2,211	6,224
Provincial Office	2,626	1,432
	4,837	**7,656**

Terms and conditions

(i) All the leases are operating for an agreed period. i.e 12, 36, 60 months, within an option of renew.

(ii) All operating leases excluding Telkom (VPN) are subjected to an escalation ranging between 7% pa and 10% pa

At the reporting date the Commission had outstanding commitments under the operating leases relating to head office and provincial office building which fall due as follows.

Due within one year	5,163	1,464
Due within two year to five years	11,904	2,925
	17,067	**4,389**

The significant increase in commitments from the previous financial period is as a results of the new contracts for Free State and the Head Office still at earliest of the inception, which increase the long term commitment as at the 31 March 2025.

Figures in Rand thousand	*Note(s)*	2025	2024

6. Payables from exchange transactions

Trade payables		14,904	14,677
Accrued expense		2,102	454
		17,006	**15,131**

7. Prepayments

Pro-forma invoices	7.1	111	24
Subscriptions and annual licenses	7.2	1,318	1,187
		1,429	1,211

7.1 The pro-forma invoices as part of the prepayment emanates from suppliers that requires payment in advance and during the reporting date, the Commission had not yet received the service or goods.

7.2 The increase in subscription and annual license costs for the year under review is primarily due to escalations in Microsoft licensing fees and other software license charges.

8. Inventories

Consumable stores		103	133

9. Receivables from exchange transactions

Trade debtors		119	225

Trade and other receivable reconciliation		
Opening Balance	225	326
Bad debt written off	(164)	(101)
Payment receivable	58	-
	119	**225**
Financial asset receivables included in receivables from exchange transactions above	-	-
Total receivables from exchange transactions	119	225

Trade and other receivables impaired

As of 31 March 2025, trade and other receivables of 118,714 (2024: 225,389) were impaired and provided for. The amount of the bad debt written off was R 164,330.40 as of 31 March 2025 (2024: 100,961).

The ageing of these receivable is as follows:

3 to 6 months	119	225

Figures in Rand thousand	Note(s)	2025	2024

10. Cash and cash equivalents

Cash and cash equivalents consist of:

Cash on hand	75	133
Bank balances	437	1,227
Short-term deposits	38,927	62,559
Travel lodge credit card	(792)	(488)
	38,647	**63,431**
Current assets	39,439	63,919
Current liabilities	(792)	(488)
	38,647	**63,431**

Cash on hand represents the petty cash balances maintained at both head office and provincial offices. As at year end, the aggregated petty cash and ewallet pro accounts reflect a balance of R75,422.77 (2024: R133,491.69)

The Commission's operational activities are primarily funded through its main bank account, which held a balance of R436,734.95 as at year end (2024: R1,226,799.36).

The Travel Lodge Credit Card facility is utilised to cover daily travel-related expenses incurred during the financial year. As at year-end, the credit card reflected a negative balance of R791,951.51 (2024: R487,553.29)

Short-term deposits disclosed relate to the Commission's call account, which is used for investing surplus funds on a short-term basis. These deposits earn variable interest linked to the South African Reserve Bank's repo rate.

The Commission's cash and cash equivalents include the main account, which is used to run day to day activities, petty cash, which is maintained for urgent minor expenses, and a call account, which is used to earn interest. In addition, the travel lodge credit card facility has no restrictions placed on payments or transfers. ***Refer to Note 16***

11. Finance lease obligation

Minimum lease payments due		
- within one year	470	470
- in second to fifth year inclusive	222	692
	692	1,162
less: future finance charges	(63)	(160)
Present value of minimum lease payments	**629**	**1,002**
Present value of minimum lease payments due		
- within one year	418	372
- in second to fifth year inclusive	211	630
	629	**1,002**
Non-current liabilities	211	630
Current liabilities	418	372
	629	**1,002**

Figures in Rand thousand	*Note(s)*	2025	2024

It is Commission policy to lease certain equipment under finance leases.

The average lease term was 3 years and the average effective borrowing rate was 12% (2024: 10%).

Interest rates are linked to prime at the contract date. All leases have fixed repayments and no arrangements have been entered into for contingent rent.

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

12. Unspent conditional grants and receipts

Unspent conditional grants and receipts comprises of:

Unspent conditional grants and receipts		
Open Society Initiative for West Africa	–	222
ZENEX Foundation	–	96
United Nations Children's Fund	277	558
Swiss Federal Department of Foreign Affairs	24	24
Mobile Telephone Network	–	–
	301	**900**

Movement during the year		
Balance at the beginning of the year	900	318
Additions during the year	200	836
Amount refunded to the donor	–	–
Income recognition during the year	(799)	(254)
	301	**900**

Open Society Initiative for West Africa		
Balance at the beginning of the year	222	222
Additions during the year	–	–
Income recognition during the year	222	–
	–	**222**

The South African Human Rights Commission has received conditional grants from the Open Society Initiative for West Africa (OSIWA) for the seminar on the African which will be hosted in June. The conditional grant will be spent on travel, accommondation, venue hire and all the expenses relating to the African seminar.

ZENEX Foundation		
Balance at the beginning of the year	96	96
Additions during the year	–	–
Income recognition during the year	(96)	–
	–	**96**

The South African Human Rights Commission has received conditional grants from the board of trustees of ZENEX Foundation towards the right to read and write compaign. The Zenex Foundation is an independent grant-maker investing in mathematics and language education in South Africa since 1995

Figures in Rand thousand	Note(s)	2025	2024
The United Nations Children's Fund			
Balance at the beginning of the year		558	–
Additions during the year		–	698
Income recognition during the year		(280)	(140)
		278	**558**

The United Nations Children's Fund (UNICEF), originally known as the United Nations International Children's Emergency Fund, was created by the United Nations General Assembly on 11 December 1946, to provide emergency food and healthcare to children and mothers in countries that had been devastated by World War II.

The Swiss Federation		
Balance at the beginning of the year	–	–
Additions during the year	138	352
Income recognition during the year	(114)	(352)
	24	**–**

The Swiss Confederation, represented bythe Swiss Federal Department of Foreign Affairs acting through Peace and Human Rights Division and the South African Human Rights Commission in strengthening the South African National Preventive Mechanism.

MTN Foundation		
Balance at the beginning of the year	–	–
Additions during the year	200	138
Income recognition during the year	(200)	(115)
	–	**23**

Mobile Telephone Network foundation is a non-profit company registered under the company laws of South Africa, which has partnered with the South Africa Human Rights Commission in advancing the Child Rights Ambassador.

13. Provision

Reconciliation of provision - 2025

	Opening Balance	Additions	Utilised during the year	Total
Provision for leave pay	7,606	1,982	(795)	8,793
Provision for performance bonus	2,699	–	(2,699)	–
	10,305	**1,982**	**3,494**	**8,793**

Reconciliation of provision - 2024

	Opening Balance	Additions	Utilised during the year	Total
Provision for leave pay	6,776	2,547	(1,717)	7,606
Provision for performance bonus	–	2,699	–	2,699
	6,776	**5,246**	**(1,717)**	**10,305**

Provision for leave is based on leave days accrued to year end for each employee as per Human Resource policy

Figures in Rand thousand	*Note(s)*	2025	2024

The Commission's performance management policy entails the percentage that should be allocated to the performance bonus in relation to the budgeted employee cost for that cycle, as published by National Treasury in the Compensation of Employees guidelines.

14. Employee benefits

13th Cheque accrual	1,432	1,220

Employee benefits relates to employee's 13th cheque accrued and incurred in the current year R 1,432,108.41 (2024 R 1,219,880.72)

The Commission's 13th cheque accrual cycle as part of the employee benefits runs from January to December and at year end, only three months of the 13th Cheque is accrued to 31 March.

15. Revenue

Administrative fees	24	56
Interest received - investment	3,913	4,957
Government grants & subsidies	203,159	208,344
Donation income	798	255
	207,894	**213,612**

The amount included in revenue arising from exchanges of goods or services are as follows:

Administrative fees	24	56
Interest received - investment	3,913	4,957
	3,937	**5,013**

The amount included in revenue arising from non-exchange transactions is as follows:
Taxation revenue
Transfer revenue

Government grants & subsidies	203,159	208,344
Donation income	798	255
	203,957	**208,599**

16. Donation Income

The Swiss Federation	798	255

Figures in Rand thousand	Note(s)	2025	2024

17. Employee related costs

Basic Salary	99,879	98,139
Performance Bonus	3,016	2,699
Medical aid - company contributions	5,239	4,710
Unemployment Insurance Fund (UIF)	391	394
Pension Fund Contributions	10,091	9,123
Non pensionable contributions	11,737	10,464
Other Short term benefit	4,717	5,293
Discretionary bonus	6,977	6,946
13th Cheques	5,472	4,926
Car allowance	413	328
Housing benefits and allowances	2,449	2,269
Voluntary Severance Package	1,774	200
	152,155	**145,491**

Number of employees		
Permanent employees	162	142
Contractors	25	44
Internship	-	-
	187	**186**

HR Bursaries		
Staff Bursaries	491	217

18. Depreciation and amortisation

Property, plant and equipment	2,002	1,824
Intangible assets	171	137
	2,173	**1,961**

19. Finance costs

Finance leases	99	64

Total interest expense, calculated using the effective interest rate, on financial instruments not at fair value through surplus or deficit amounted to 99,478 (2024: 64,004).

20. Auditors' remuneration

Fees	4,065	3,463

Figures in Rand thousand	Note(s)	2025	2024

21. Bad debt written off

Bad debts written off		164	101

21. General expenses

Advertising		665	59
Auditors remuneration		4,065	3,463
Bank charges		95	84
Cleaning		175	242
Consulting and professional fees		359	511
Lease and hire		1,883	1,245
Insurance		1,009	827
Conferences and seminars		678	874
Municipal service		3,812	3,055
Motor vehicle expenses (Maintenance)		226	189
Motor vehicle expense (Fuel)		923	912
Placement fees		2,211	1,038
Postage and courier		18	77
Printing and stationery		567	389
Repairs and maintenance		318	259
Security		1,924	2,087
Staff welfare		1,045	590
Subscriptions and membership fees		1,100	1,265
Telephone and fax		1,513	2,731
Training		450	1,754
Workmen's compensation		145	149
Relocation expense		1,129	458
Long service rewards		997	1,836
Bursaries		491	217
Operating expense		46,245	39,768
		72,043	**64,079**

Figures in Rand thousand	*Note(s)*	2025	2024

23. Cash (used in) generated from operations

Deficit	(26,456)	(9,663)
Adjustments for:		
Depreciation and amortisation	2,173	1,961
Loss on sale of fixed assets	1,158	1,268
Bad debt written off	164	101
Changes in working capital:		
Inventories	30	2
Receivables from exchange transactions	106	101
Prepayments	(218)	(512)
Payables from exchange transactions	1,879	10,147
Rental & Hiring	1,701	1,503
Unspent conditional grants and receipts	(599)	582
Deferred operating lease	(376)	(1,264)
Employee benefits	212	99
Provision for leave accrual	1,187	830
Provision for performance bonus	(2,699)	2,699
	(21,738)	**7,854**

24. Financial instruments disclosure

Categories of financial instruments

2025

Financial assets

	At fair value	Total
Trade and other receivables from exchange transactions (Refer to note 9)	119	119
Cash and cash equivalents (Refer to note 10)	38,647	38,647
	38,766	**38,766**

Financial liabilities

Trade and other payables from exchange transactions (Refer to note 6)	17,996	17,996
Finance lease liability obligations (Refer to note 11)	629	629
	18,625	**18,625**

2024

Financial assets

Trade and other receivables from exchange transactions (Refer to note 9)	225	225
Cash and cash equivalents (Refer to note 10)	63,431	63,431
	63,656	**63,656**

Financial liabilities

Trade and other payable from exchange transactions (Refer to note 9)	15,131	15,131
Finance lease liability obligations (Refer to note 11)	1,002	1,002
	16,133	**16,133**

Figures in Rand thousand	*Note(s)*	2025	2024

As at 31 March 2025, the entity held its primary bank accounts and short-term deposits with FirstRand Bank Limited (FNB). FNB is rated Aaa.za on the long-term national scale and P-1.za on the short-term national scale by Moody's, with a global long-term rating of Baa3 and a stable outlook. S&P Global Ratings assigned FNB a national long-term rating of zaAA+ and a short-term rating of zaA-1+, with a global scale rating of BB- and a positive outlook. Fitch Ratings affirmed FNB's long-term issuer default rating at BB- with a stable outlook. These ratings indicate a strong credit position within the South African context. The entity considers its credit risk exposure on cash and cash equivalents to be low due to the quality of the institution's national credit ratings.

25. Financial instruments disclosure

Authorised operational and capital expenditure

Already contracted for but not provided for			
Acquisition of PPE	25.1	–	6,217
Authorised operating expenditure	25.2	35,819	6,809
		35,819	**13,026**
Total operational commitments			
Already contracted for but not provided for		35,819	13,026

Total commitments

Total commitments			
Authorised operational expenditure		35,819	13,026

This committed expenditure pertains to open purchase orders issued to suppliers for goods and services that had not been received as of 31 March 2025. These commitments will be funded from available financial resources.

25.1 The purchase orders include the acquisition of IT equipment for the Head Office (HO), Limpopo (LP), North West (NW), and Eastern Cape (EC) provincial offices to enhance system connectivity. This also includes the procurement of copier machines

25.2 Additional purchase orders relate to operational expenses required for the Commission's day to day activities in support of its mandate.

26. Contingencies

Categories of contingent liability

Estimated cash surplus per National Treasury Instruction No 12 of 2020/21	26.1	10,415	25,849

26.1 The SAHRC will be applying for the retention of its accumulated surplus as at the financial year ending 31 March 2025 in terms of section 53(3) of the PFMA from National Treasury. The surplus is significantly made up of the fact that in the updated surplus calculation formula of 2020/21, the inclusion of commitments is no longer catered for.

Contingent liability at 31 March 2025 for the 2024/25 year show a balance of **R 10,4m**. The open purchase order for the current financial period tally to **R 12,2m** which are committed at the reporting date and to be funded by the reported surplus of **R 10.4m**.

Contingent assets

The Commission has no contingent assets at reporting date.

Figures in Rand thousand	Note(s)	2025	2024

27. Related parties

Relationships	
Funds transferring department	DOJ&CJ
Rental Agreement	Department of Public Works
Other entity within the Justice Portfolio	Legal Aid South Africa
	Public Protector
	Guardian's Fund
	President's Fund
	Special Investigating Unit
	Criminal Asset Recovery Account
	Third Party Funds
	Office of the Chief Justice
	National Prosecuting Authority
	Rules Board for Courts of Law
	South African Boards of Sheriffs
	South African Law Reform Commission
	Council of Debt Collectors
	Information Regulator
	Commission for the Promotion and Protection of the Rights of Cultural
	Religious and Linguistic Communities
	Commission for Gender Equality
	Electoral Commission and the Independent Authority
Relationship with parliament	

The South African Human Rights Commission is an independent constitutional institution established in terms of section 181 (1) (a) of the Constitution of the Republic of South Africa, with a mandate to promote respect for human rights and a culture of human rights, promote the protection, development and attainment of human rights and monitor and assess the observance of human rights; investigate and report on the observance of human rights . The South African Human Rights Commission is publicly funded and accountable to Parliament, yet independent of government in carrying out its operational functions. As a Constitutional Institution, the South African Human Rights Commission, reports to the National Assembly.

Accordingly, national departments, national trading entities and national public entities are accountable to Parliament, thus making the South African Human Rights Commission a related party within the national sphere of government."

Related party transactions

Transactions with related parties

Department of Public Works	27.1	-	-
Department of Justice and Constitutional Development	27.2	203,159	208,344

27.1 Related party transactions to the value of R 0.00 (2024: R 0.00) was incurred in the current financial year. Related party transactions emanates from municipal services for Kwazulu Natal and Northern Cape Provincial offices.

27.2 The following amount was the annual allocation received from National Treasury via the Department of Justice and Constitutional Development R 203,159,000 (2024: R 208,344,000) as disclosed in note 15.

27.3 Other entities listed within the Justice Portfolio are institutions with similar mandate but there were no financial transactions that took place during the year under review.

On the 10th of October, the CEO was placed on a precautionary suspension by the Commission. The Matter has not yet been concluded .

Members' emoluments

Remuneration of Key Personnel

2025

Name	Salary	Bonuses and performance payments	Expenses allowance	Provident contributions	Termination leave payout and backpay	Acting allowance	3G and cellphone allowance	Total
Accounting Authority (CEO): Sunrise V Mkhize	1,351	334	619	169	43	–	56	2,572
Chief Financial Officer(CFO): Dr T Khubana	871	153	472	109	27	–	42	1,674
Head of Corporate Services : Ms QR Matsemela	1,230	155	–	–	24	–	13	1,422
Chief Operations Officer (COO): Ms Chrystal Pillay	858	157	465	107	27	237	13	1,864
Chief Information Officer: Mr TW Kunene	365	59	198	46	85	–	19	772
Head of Research: Dr MS Nsibirwa	807	169	437	101	26	–	37	1,577
Chief Audit Executive: Mr ZM Moyo	738	155	400	92	23	–	41	1,449
Head of Strategic Support and Governance: Mr FW Magwandana	118	59	64	15	35	–	6	297
Provincial Manager Mpumalanga: Mr E Mokonyama	853	252	391	107	53	74	37	1,767
Provincial Manager Kwazulu Natal: PD Mewalall	738	217	338	92	24	–	13	1,422
Provincial Manager Northern Cape: Mr U Adams	727	180	333	91	23	–	29	1,383
Provincial Manager Western Cape: Ms Z Nair	727	180	333	91	23	–	13	1,367
Provincial Manager Free State: Mr TJ Modise	726	212	218	91	16	96	8	1,367
Provincial Manager Limpopo: Mr AV Mavhidula	853	252	391	107	53	–	37	1,693
Provincial Manager Eastern Cape: Dr EI Carter	738	217	338	92	41	–	37	1,463
Provincial Manager North West: Ms NS Mlombo	738	155	400	92	23	–	37	1,445
Provincial Manager Gauteng: Ms ZPP Khumalo	738	217	338	92	24	–	13	1,422
	13,176	**3,123**	**5,735**	**1,494**	**570**	**407**	**451**	**24,956**

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2024

Name	Salary	Bonuses and performance payments	Expenses allowance	Provident contributions	Termination leave payout and backpay	Acting allowance	3G and cellphone allowance	Total
Accounting Authority (CEO): Sunrise V Mkhize	1,286	108	562	161	55	–	56	2,228
Chief Financial Officer: CFO. Dr T Khubana	209	–	113	26	–	–	3	351
Chief Information Officer: Thabani Kunene	413	–	224	52	–	–	22	711
Head of Corporate Services: Ms QR Matsemela	1,164	–	–	–	32	–	13	1,209
Head of Strategic Support and Governance: Mr FW Magwandana	413	–	224	52	–	–	20	709
Chief Audit Executive: Mr ZM Moyo	692	–	375	86	27	–	13	1,193
Chief Operation Officer (COO): Ms Chrystal Pillay	343	–	186	43	–	–	6	578
Provincial Manager Mpumalanga: Mr E Mokonyama	813	68	373	102	11	81	37	1,485
Chief Operation Officer (COO): Ms C Kisoon	92	24	39	9	121	–	7	292
Provincial Manager Western Cape: Ms Z Nair	571	34	260	74	–	–	11	950
Provincial Manager Limpopo: Mr AV Mavhidula	813	68	373	102	11	–	37	1,404
Provincial Manager Northern Cape: Mr U Adams	174	–	80	22	–	–	3	279
Provincial Manager Gauteng Province:Ms ZPP.Khumalo	689	56	262	86	22	45	12	1,172
Provincial Manager Free State: Mr TM Kheswa	593	65	272	74	106	–	31	1,141
Head of Research: Dr MS Nsibirwa	755	–	409	94	29	–	37	1,324
Provincial Manager Eastern Cape: Dr EI Carter	692	58	317	86	9	–	37	1,199
Provincial Manager Kwazulu Natal: PD Mewalall	712	59	240	89	22	73	11	1,206
Provincial Manager North West: NS Mlombo	692	–	375	86	27	–	37	1,217
	11,116	**540**	**4,684**	**1,244**	**472**	**199**	**393**	**18,648**

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Remunerations of Commissioners

2025	Salary	Bonus and performance bonuses	Provident contributions	Termination Leave Paid Out,Backpay and other	Total
benefits Name					
Chairperson AC Nissen	928	76	116	548	1,668
Deputy Chairperson Adv F Chohan (Resigned	25	–	–	108	133
Commissioner Prof .T.Madlingozi	722	59	90	427	1,298
Commissioner Adv P Ntuli	722	59	90	453	1,324
Commissioner Dr Willem Boshoff	722	59	90	427	1,298
Commissioner Ms EN Khwinana	722	59	90	427	1,298
Part time Commissioner Mr S Makoasha	860	–	–	69	929
Part time Commissioner Mr A Gungubele	860	–	–	69	929
	5,561	**312**	**476**	**2,528**	**8,877**

2024	Salary	Bonus and performance bonuses	Provident contributions	Termination Leave Paid Out,Backpay and other	Total
benefits Name					
Adv BC Majola (Contract ended - December 2023)	667	–	–	665	1,332
Adv BC Majola (Resigned - December 2023)	761	–	95	519	1,375
Adv. AH Gaum (Contract ended - December 2023)	519	–	–	526	1,045
Ms P.Ntuli	697	58	87	398	1,240
Ms MA Makwetla (Contract ended – December 2023)	519	58	–	483	1,060
Mr J Sibanyoni (Contract ended – December 2023)	617	–	–	65	682
Mr AC Nissen	847	–	29	181	1,057
Prof T Madlingozi	179	–	22	91	292
Dr H Boshoff	179	–	22	91	292
Ms EN Khwinana	179	–	22	91	292
Adv. S Makoasha	213	–	–	7	220
Mr A Gungubele	213	–	–	7	220
	5,590	**116**	**277**	**3,124**	**9,107**

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Figures in Rand thousand	Note(s)	2025	2024

28. Prior period errors

The correction of the error(s) results in adjustments as follows:

Statement of Financial Position			
(Increase)/Decrease Deferred Income		-	140
Increase/(Decrease) Property,plant and Equipment		-	169
(Increase)/Decrease Trade and Other Payable		-	151
Statement of financial performance			
(Increase)/Decrease In Donations Income		-	(140)
(Increase)/Decrease in Loss on Disposal of Assets		-	(179)
Increase/(Decrease) General Expenses		-	301
Increase/(Decrease) Depreciation		-	11

Prior period error narratives

Donation Income

During the year under review, an invoice relating to the previous financial period was received after the submission of the annual financial statements. The invoice pertained to the NPM UNICEF project on strengthening institutional capacity. Management assessed the matter and decided to record the expense in the period to which it relates. Consequently, this has been disclosed as a prior period error in accordance with GRAP 3.

Loss on Disposal of Assets

The Commission disposed of a motor vehicles through an auction on 31 March 2024. Upon reviewing the auction details, management identified a discrepancy between the date the auction occurred and the date the motor vehicle was removed from the asset register. Although the disposal occurred during the year under review, the incorrect removal date recorded in the asset register has resulted in a prior period error.

General expenses

During the year under review, several invoices were received that related to the prior financial period. In response, management reopened the audited transactions for that period and recorded the invoices in the year to which they relate. This treatment has been disclosed as a prior period error in accordance with the GRAP 3.

Accumulated surplus

During the current financial year, management identified and corrected several prior period errors as outlined below:

- Invoices dating back to 2020 amounting to R 809,967.29 were reversed after thorough review confirmed that the related liabilities were no longer payable. These amounts had been erroneously carried forward as outstanding creditors.
- A provision for a performance bonus to the former CEO amount to R 23,471.63 had been raised prior to the signing of a valid performance contract. As no binding obligation existed at the time, the liability was reversed and corrected as a prior period error.
- During the current financial year, outstanding municipal charges amounting to R 381,935.83 were confirmed for properties in the Western Cape and Durban. A portion of these charges related to previous financial periods and were not recorded at the time. These costs have now been appropriately allocated to the periods to which they relate and disclosed as prior period adjustments.

Figures in Rand thousand	Note(s)	2025	2024

29. Risk management

Liquidity risk

The Commission is not exposed to liquidity risk, as it is a constitutional entity fully funded through government grants. Its revenue is allocated by the National Treasury, ensuring a consistent and reliable source of funding to meet operational and contractual obligations.

Maturity Analysis

The Commission receives a government grant from the National Treasury through the Department of Justice to fund its Annual Performance Plan and fulfil contractual obligations. Each year, the Commission submits a detailed grant breakdown to the Department of Justice, which determines the monthly allocation based on planned activities outlined in the Annual Operational Plan and the Commission's contractual commitments.

In assessing liquidity risk, the Commission considered the requirements of GRAP 104.131(b), particularly in the context of its funding model and operational structure. As the Commission operates solely within the confines of the government grant and does not engage in revenue-generating activities, management concluded that a detailed maturity analysis of trade and other payables, categorising the timing of settlements, is not necessary for effective liquidity risk management.

The timing and amount of monthly cash allocations are managed directly by the Commission in collaboration with the Department of Justice, ensuring that sufficient funds are available to meet all financial obligations as they fall due.

Credit risk

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

Trade receivables comprise a rental deposit from an operating lease relating to an office building. Management evaluated credit risk relating to this deposit on an ongoing basis. If counterparties are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the counterparty, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the Commission. The utilisation of credit limits is regularly monitored. Credit guarantee insurance is purchased when deemed appropriate.

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

Financial instrument		
Receivable from exchange transactions	119	225
Prepayments	1,429	1,211
Cash and cash equivalents	38,647	63,431

30. Going concern

We draw attention to the fact that at 31 March 2025, the Commission had an accumulated surplus of 34,018 and that the Commission total assets exceed its liabilities by 34,018.

The annual financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

Figures in Rand thousand	*Note(s)*	2025	2024

The Commission's ability to continue as a going concern depends on the continued support of government through means of annual appropriation.

We have performed an assessment of the South African Human Rights Commission ability to continue as a going concern. Based on the cash flow forecast linked to the MTEF baseline allocation for foreseeable future, there is no uncertainty that the Commission would not operate within the next 12 months. We are not aware of any new material non-compliance with statutory or regulatory requirements or of any pending changes to legislation which may affect the Commission.

31. Going concern

During the review of reports submitted to the Finance Department on the 08 June 2025 following the submission of the annual financial statements on 31 May 2025, a CCMA matter was identified relating to the dismissal of personnel in the Eastern Cape due to allegations of misconduct lodged by the applicant. The CCMA issued a arbitration report on the 03 June 2025 instructed the Commission to pay the applicant an amount of R485,271.12. In terms of GRAP 19, this amount should be recognised as a payable, as the obligating event occurred during the reporting period under review. However, the applicant's representative subsequently challenged the decision. As a result, the likelihood of payment is now considered possible rather than probable, and the obligation to be reclassified from a liability to a contingent liability.

32. Fruitless and wasteful expenditure

Add: Fruitless and wasteful expenditure identified - current	2,508	-
Add: Fruitless and wasteful expenditure identified - prior period	-	5,989

SAP 4 HANA ERP

The Commmission procured (SAP) ERP during the 2022/23 financial year for purposes of streamlining it financial and supply chain management processes. Despite system installation being in place, the Commission still relies on legacy system (SAGE) for mainly accounting and fixed assets register as the core systems for financial reporting

33. Irregular expenditure

Add: Irregular Expenditure - current	10,592	4,518
Irregular expenditure that relates to 2024 and identified in 2025	-	679
	10,592	**5,197**

34. Budget differences

Budget Reconciliation per GRAP 24

A reconciliation between the actual amounts on a comparable basis as presented in the statement of comparison of budget and actual amounts and the actual amounts in the cash flow statement for the period ended 31 March 2025 is presented below. The financial statements and budget documents are prepared for the same period. There is a basis difference: the budget is prepared on a cash basis and the financial statements on the accrual basis.

Figures in Rand thousand	Note(s)	2025	2024

Heading	Operating	Financing	Investing	Total
Actual amount on comparable basis as presented in thebudget and actual comparative statement	(18,581)	-	-	(18,581)
Basis differences	(21,738)	(2,329)	(717)	(24,784)
	(40,319)	**(2,329)**	**(717)**	**(43,365)**

Differences between budget and actual amounts basis of preparation and presentation

The budget and the accounting bases differ. The annual financial statements are prepared on the accrual basis using a classification based on the nature of expenses in the statement of financial performance. The annual financial statements are for the fiscal period from 2024/04/01 to 2025/03/31. The annual financial statements differ from the budget, which is approvedon the cash basis.

(i) Interest received - Investment

The increase compared to the budget is primarily due to the rise in the interest rate. The cash on hand balance as at 31 March 2024 was R63.431 million, which contributed to higher interest received than originally budgeted. Additionally, the cash and cash equivalents balance did not reduce during the first two quarters of the financial year, resulting in more interest being accrued than anticipated.

(ii) Personnel

Personnel expenditure exceeded the budgeted amount due to the timing of the performance bonus payment. Although the bonus related to the 2022/23 financial period was initially planned for payment on 31 March 2024, it was ultimately paid during the current financial period, resulting in higher than anticipated expenditure.

(iii) Finance lease payments and interest expense

Finance lease payments and interest expenses were underspent compared to the planned budget due to the non-procurement of printing machines that were initially planned to be acquired through a finance lease arrangement. As the acquisition did not take place, both finance lease payments and related interest expenses were lower than anticipated.

(iv) General expenditure

The underspending in general expenditure is due to certain operational activities that were not undertaken during the year under review. In addition, some planned activities were intended to be funded through surplus funds retained from National Treasury, which also contributed to the underspend.

(v) Payment of property, plant and equipments

The underspending on property, plant, and equipment is primarily due to the planned purchase of mobile clinics, which was intended to be funded through a budget adjustment from surplus funds retained from National Treasury. However, due to procurement challenges, the mobile clinics were not acquired during the year under review.

south african human rights commission

32 Princess of Wales Terrace
Sentinel House, Sunnyside
Office Park, Parktown
2193

Tel: (+27 11) 877 3600
Website: www.sahrc.org.za
Email: info@sahrc.org.za

RP
ISBN:

@SAHRCommission
SA Human Rights Commission
@sahrcommission
SAHRC1