CCMA
COMMISSION FOR CONCILIATION, MEDIATION & ARBITRATION

ANNUAL REPORT
2024/25

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During the 2024/25 financial year, the CCMA's performance highlights were as follows:

99.57% (139 811/140 410) of **Conciliable cases heard within 30 days** of the first event

47.11% (30 581/ 64 919) **Jobs saved** compared to employees likely to be retrenched

26 days Turnaround time for **Conciliation** was recorded at 26 days

7.80% (2 547/32 635) **Return to Work** index achieved

99.99% (15 540/15 542) **Arbitration Awards** were sent to parties within 14 days

96.77% (90/93) **Public Interest** Matters resolved

109 days Turnaround time for **Arbitration** was recorded at 109 days

72.70% (1 720/2 366) **Disputes of interest** resolved per annum

77% **Settlement Rate** was recorded at 77%

67 161 NMWA & BCEA **Referrals increased** from 63 397 to 67 161

193 069 Case referrals **increased** from **188 619 to 193 069**

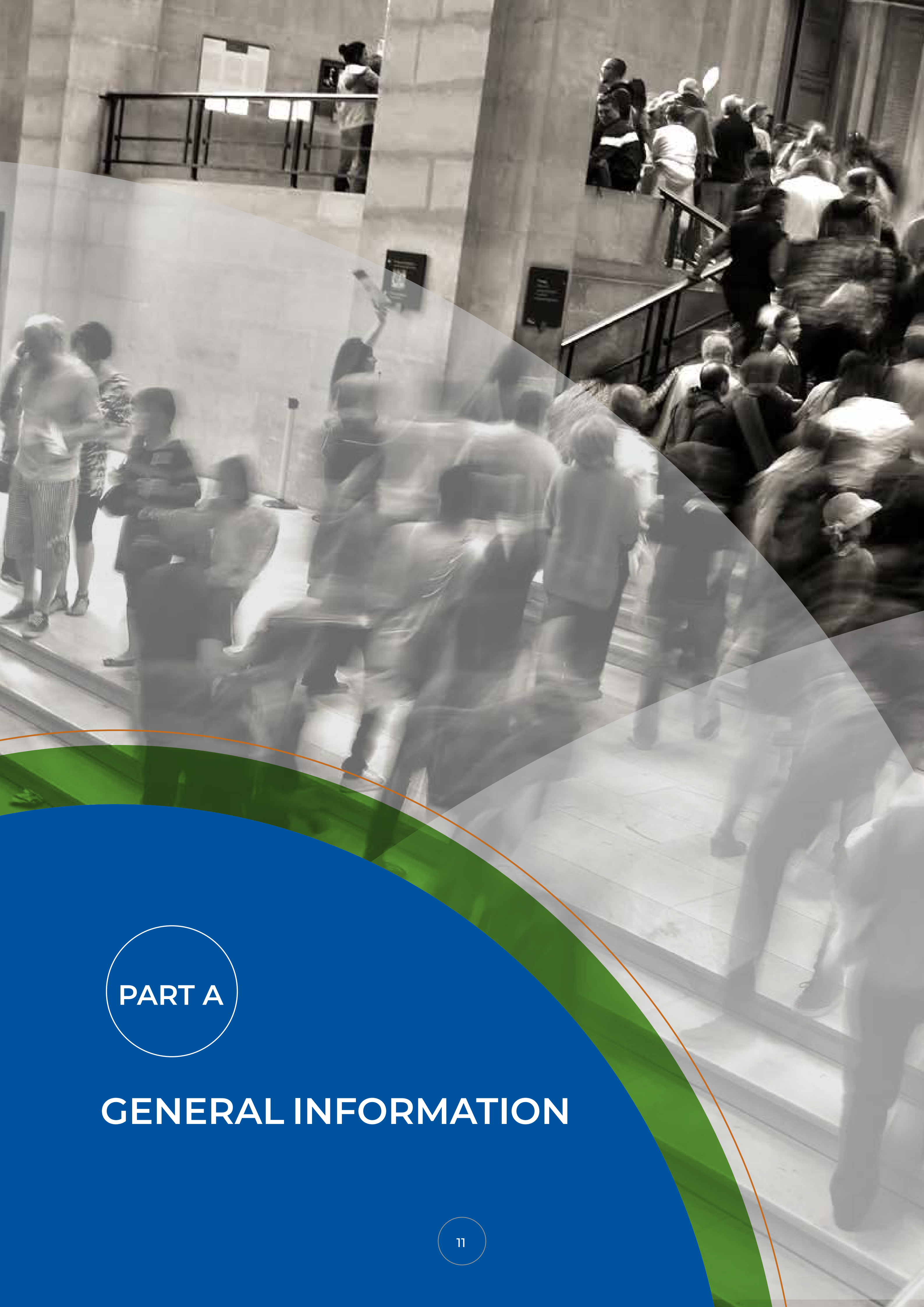
976m The CCMA's **government grant** was R976 million

118 000 118 000 **New Users accessed** the CCMA/BUSA Web Tool

-0.70% **Net deficit** achieved

208 792 Users **accessed the CCMA services** from the following identified sectors: Domestic, Agriculture, Retail, Private Security and Mining sectors

1:29 **Ratio of safety** to cash margins achieved



PART A

GENERAL INFORMATION

PART A

GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAME	Commission for Conciliation, Mediation and Arbitration (CCMA)
PHYSICAL ADDRESS	JCI House, 28 Harrison Street, Marshalltown, Johannesburg, 2001
POSTAL ADDRESS	Private Bag X94, Marshalltown, 2107
TELEPHONE NUMBER/S	011 377 6650
EMAIL ADDRESS	info@ccma.org.za
WEBSITE ADDRESS	www.ccma.org.za
EXTERNAL AUDITORS	
Name:	Auditor-General South Africa
External Auditors' Address:	4 Daventry Street, Lynwood Bridge Office Park, Lynwood Manor, Pretoria, 0081
BANKERS	
Name:	FNB
OFFICIAL PERFORMING THE FUNCTIONS OF BOARD SECRETARY	
Name:	Edmund Nyamakupe
Designation:	Manager – Governance and Secretariat Services

2. LIST OF ABBREVIATIONS/ACRONYMS

Abbreviations/acronyms	
4IR	Fourth Industrial Revolution
AI	Artificial Intelligence
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
AMCU	Association of Mineworkers and Construction Union
APR	Annual Performance Report
APP	Annual Performance Plan
ARC	Audit and Risk Committee
ASB	Accounting Standards Board
B-BBEE	Broad-Based Black Economic Empowerment
BC	Bargaining Council
BCEA	Basic Conditions of Employment Act, 1997 (Act No.75 of 1997)
BCM	Business Continuity Management
BI	Business Intelligence
BAC	Bid Adjudication Committee
BRICS	Business Research Intelligence and Communications
BSC	Bid Specification Committee
BUSA	Business Unity South Africa
CA(SA)	Chartered Accountant (South Africa)
CCMA	Commission for Conciliation, Mediation and Arbitration
CEE	Commission for Employment Equity
CMAC	Conciliation, Mediation and Arbitration Commission
CMF	Compliance Management Function
CMS	Case Management System
CMO	Case Management Officer
CEPPWAWU	Chemical, Energy, Paper, Printing, Wood and Allied Workers' Union
CSA	Commission Staff Association
CTA	Certificate in the Theory of Accounting
CWU	Communication Workers Union
DALRRD	Department of Agriculture, Land Reform and Rural Development
DG	Director General
DEL	Department of Employment and Labour
DEPACU	Democratic Postal and Communications Union
DMS	Digital Management System
DRC	Dispute Resolution Committee
DPME	Department of Planning Monitoring and Evaluation
DP&WO	Dispute Prevention and Workplace Outreach
EE	Employment Equity
ESC	Essential Services Committee
EEA	Employment Equity Act, 1995 (Act No. 55 of 1998, as amended)
ECDC	Eastern Cape Development Corporation
ERM	Enterprise-Wide Risk Management
EHW	Employee Health and Wellness
ESB	Employment Services Board
EXCO	Executive Committee

Abbreviations/acronyms	
ERP	Enterprise Resource Planning
EQAR	External Quality Assurance Review
FAQ	Frequently Asked Questions
FAWU	Food and Allied Workers Union
FNB	First National Bank
FY	Financial Year
GB	Governing Body
GSEC	Governance, Social and Ethics Committee
GSS	Governance and Secretariat Services
HRC	Human Resources Committee
HRDC	Human Resource Development Council
ICHAWU	Independent Commercial Hospitality and Allied Workers Union
ICT	Information and Communication Technology
IDB	Indonesia Dispute Board
IDUSA	Independent Democratic Union of South Africa
ILO	International Labour Organisation
IIRA	International Industrial Relations Agencies
IMATU	Independent Municipal and Allied Trade Union
IT	Information Technology
JAMAFO	Joint Affirmative Management Forum
LDRP	Labour Dispute Resolution Practice
LRA	Labour Relations Act, 1995 (Act No. 66 of 1995, as amended)
MOU	Memorandum of Understanding
MSA	Minimum Service Agreement
MSDs	Minimum Service Determinations
MSF	Médecins Sans Frontières
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
MTWU	Motor Transport Workers' Union of South Africa
NCCA	National Contract Cleaners Association
NEDLAC	National Economic Development and Labour Council
NEHAWU	National Education Health and Allied Workers Union
NTM	National Transport Movement
NUMSA	National Union of Metalworkers of South Africa
NUM	National Union of Mineworkers
NBCRCAT	National Bargaining Council for the Restaurant, Catering and Allied Trades
NDP	National Development Plan
NMW	National Minimum Wage
NMWA	National Minimum Wage Act, 2018 (Act No. 9 of 2018)
NSC	National Senior Commissioner
NUFBWSAW	National Union of Food Beverage Wine Spirits and Allied Workers
NUHRCCHAW	National Union of Hotel Restaurant Catering Commercial Health and Allied Workers
NUPSAW	National Union of Public Service and Allied Workers
OHS	Occupational Health and Safety
PANSALB	Pan South African Language Board
PAWUSA	Public and Allied Workers' Union of South Africa
PC	Procurement Committee
PFMA	Public Finance Management Act, 1999 (Act No.1 of 1999, as amended)

Abbreviations/acronyms	
POPCRU	Police and Prisons Civil Rights Union
PPPFA	Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000)
PSA	Public Servants Association of South Africa
PTAWU	Professional Transport and Allied Workers' Union of South Africa
RAF	Road Accident Fund
REMCO	Remuneration Committee
RTWI	Return-to-work index
SABS	South African Bureau of Standards
SAC	Single Adjudication Committee
SACWU	South African Chemical Workers' Union
SACCAWU	South African Commercial Catering and Allied Workers Union
SACSAAWU	South African Cleaners, Security and Allied Workers' Union
SADC	Southern African Development Community
SALGA	South African Local Government Association
SALGBC	South African Local Government Bargaining Council
SAEWA	South African Equity Workers Association
SAMWU	South African Municipal Workers Union
SANCB	South Africa National Convention Bureau
SAPWU	South African Postal Workers' Union
SATAWU	South African Transport and Allied Workers Union
SAWU	South African Workers' Union
SAC	Single Adjudication Committee
SBD	Standard Bidding Documents
SDA	Skills Development Act, 1998 (Act No. 97 of 1998, as amended)
SDWAN	Software Defined Wide Area Networks
SCM	Supply Chain Management
SETA	Sector Education and Training Authority
SME	Small and Medium-sized Enterprises
SMME	Small, Medium and Micro-Enterprises
SOCA	State of the Commission Address
SITA	State Information Technology Agency
Standards of GRAP	Standards of Generally Recognised Accounting Practice
TASWU	Tirisano Transport and Services Workers Union
TERS	Temporary Employer/Employee Relief Scheme
UASA	United Association of South Africa
UIF	Unemployment Insurance Fund
UCIMESHAWU	United Chemical Industries Mining Electrical State Health and Aligned Workers Unions
UASA	United Association of South Africa
WCA	Workmans Compensation Act No. 30 of 1941
Wi-Fi	Wireless Fidelity

3. FOREWORD BY THE CHAIRPERSON

3.1. INTRODUCTION

It is with great appreciation and a deep sense of responsibility that I present this foreword to the 2024/25 Annual Report of the Commission for Conciliation, Mediation and Arbitration (CCMA). This Report reflects not only the outcomes of the final year of the CCMA's Imvuselelo – The Revival strategic cycle, but also the unwavering commitment of the institution to promote labour peace, social justice, and employment security in South Africa.

Complex economic and social conditions, including persistent unemployment trends, fiscal constraints, and the growing demand for accessible dispute resolution services, characterised the CCMA's landscape during this reporting period.

> *"Under this strategy, the CCMA's vision is to become a world-class institution that advances labour market stability, social justice, and job security."*

In the face of these pressures, the CCMA remained steadfast in its constitutional and legislative mandate, serving as a trusted and independent body for the expedient resolution of labour disputes with the steadfast aim of fostering harmonious workplace relations throughout the country.

This introduction offers an overview of the CCMA's strategic posture during the financial year, its institutional performance, and the collaborative efforts underpinning our delivery. It also frames the organisation's forward-looking perspective as it prepares to transition into a new strategic era committed to innovation, inclusivity, and the realisation of a greater impact in the labour market.

As the Chairperson of the CCMA's Governing Body, I am proud to reflect on a year in which the CCMA remained a beacon of stability in the labour market, driving transformation while navigating uncertainty with resolve and purpose.

3.2. HIGH-LEVEL OVERVIEW OF THE STRATEGY AND PERFORMANCE

The CCMA adopted the Imvuselelo – The Revival Strategic Plan for the period 2020/21 to 2024/25, with a central focus on reviving and channeling the organisation's strategic focus towards meeting the ever-evolving and dynamic demands of the country's labour market. The Strategy is rooted in the principle of Ubuntu — "I am because you are" —a response to rising levels of workplace conflict, technological disruption, and socio-economic challenges such as unemployment, poverty, and inequality. The overarching goal is to promote labour peace and equity, in alignment with the CCMA's constitutional and legislative mandate, particularly Section 23 of the Constitution and the Labour Relations Act, 1995 (Act No. 66 of 1995, as amended).

Under this Strategy, the CCMA's vision is to become a world-class institution that advances labour market stability, social justice, and job security. Its mission is to uphold all labour market participants' constitutional rights and freedoms. To realise this, the Strategy was built on three key pillars: Optimising the organisation, Enhancing labour market stability, and Strengthening strategy implementation and governance. These pillars reflected the need for the CCMA to transform internally, modernise its systems and processes, and become more agile and responsive to labour dynamics.

Operationally, the Strategy was delivered through five interconnected programmes. The first programme, *Administration*, focuses on internal efficiency, staff development, and modernisation. The second programme, *Proactive and Relevant Labour Market Intervention*, aims to shift the CCMA from reactive dispute resolution to proactive dispute management and prevention. The third programme, *Special Interventions and Support,* centres on job-saving initiatives like the Temporary Employee/Employer Relief Scheme (TERS) and support for small, medium and micro enterprises. The fourth programme, *Efficient and Quality Dispute Resolution and Enforcement Services*, seeks to improve case handling, reduce turnaround times, and ensure quality outcomes. The final programme, *Effective Strategy Management and Governance*, prioritises compliance, ethical leadership, and proactive stakeholder engagement.

During the 2024/25 financial year, amidst the above-mentioned challenges, the CCMA surpassed its service delivery targets, reaching over 208 000 Users in vulnerable sectors and through its facilitation processes saved 47% of jobs from employees who were likely to be retrenched. Labour market interventions were highly successful, with 185 targeted initiatives having been implemented resulting in a 100% satisfaction rating from nearly 4 800 participants. The CCMA's Labour Advice Web Tool saw over 118 000 new Users in its efforts to support small and medium-sized businesses to comply with labour legislation. At the same time, TERS preserved more than 13 000 jobs at a cost exceeding R1.4 billion, the highest recorded in five years. Financially, the CCMA managed a 6.3% reduction in its baseline budget by enhancing operational efficiencies and reprioritising its resources. Expenditure was reduced by 5%, and a R28.4 Million surplus rollover was secured to meet increased caseloads and contractual obligations. Challenges included ongoing fiscal constraints, limited Commissioner availability, and delays in ICT infrastructure upgrades. Through strong governance, proactive stakeholder engagement, and regional and international collaborations, the CCMA maintained its role as a high-performing institution committed to promoting labour stability and effective dispute resolution in South Africa.

3.3. STRATEGIC RELATIONSHIPS

Throughout the 2024/25 financial year, the CCMA maintained a robust strategic engagement agenda, strengthening its local and international strategic partnerships. These relationships were instrumental in enhancing the organisation's operational efficiency, elevating its influence in national and regional dialogues, and strengthening its ability to deliver on its mandate of advancing social justice and promoting effective dispute resolution.

A cornerstone of the CCMA's strategic outreach during the 2024/25 financial year was the deepening of its existing collaborative relationships. Through its continued partnerships with Juta and LexisNexis, the CCMA ensured uninterrupted access to critical legal resources, thereby supporting Commissioners in delivering well-reasonable arbitration awards. In collaboration with the Commission for Employment Equity (CEE), Employment Equity advocacy roadshows were held to support labour market stakeholders in implementing the Basic Conditions of Employment Act 75 of 1997 and foster compliance.

Respective partnerships with the Department of Employment and Labour (DEL) and the South African Local Government Association (SALGA) continued to play a pivotal role in service delivery. The strategic use of DEL's Labour Centres and municipal venues that were arranged through SALGA, facilitated and enhanced the geographic ease of User-access to the CCMA's dispute prevention and resolution services across the country. Business Unity South Africa (BUSA) also continued to provide on-going support relating to the Labour Advice Web Tool aimed at providing assistance to small and medium size enterprises ("SME") to operate their businesses within the employment legislation framework in South Africa.

Demonstrating its commitment to regional collaboration and knowledge exchange, during the first quarter of the financial year, the CCMA hosted a benchmarking visit from the Namibian Office of the Labour Commissioner, wherein the CCMA showcased its Case Management System (CMS) as a model of operational excellence. A similar engagement followed in the fourth quarter of the reporting period, where the CCMA delivered a knowledge-sharing presentation on labour market innovations at a Labour Law Seminar hosted by the Conciliation, Mediation and Arbitration Commission (CMAC) of Eswatini, reinforcing its role as a catalyst for capacity building and thought leadership within the Southern African Development Community (SADC) region.

The CCMA also engaged with the International Labour Organisation (ILO) and hosted the International Industrial Relations Agencies (IIRA) meeting, affirming its commitment to shaping global best practices and influencing the evolving discourse on industrial relations and social justice.

The CCMA extends its sincere appreciation to the Labour Court (Cape Town), Van Zyl, Rudd & Associates, the Department of Employment and Labour Security Services, the South Africa National Convention Bureau (SANCB), Barnard Rugby Stadium, the Pan South African Language Board (PanSALB), and the Department of Sport, Arts and Culture for their unwavering support of CCMA initiatives. Their invaluable contributions, ranging from financial and in-kind sponsorships to the provision of expert speakers and the hosting of study tour delegations, have significantly advanced the success of our programmes and the fulfilment of our mandate.

3.4. CHALLENGES FACED BY THE GOVERNING BODY

The enduring budgetary constraints, associated with the grant reduction, observed in the past year have been a persistent challenge. Consequently, there is mounting pressure on the CCMA to initiate innovative strategies and operational processes to address financial impediments to service delivery under tough financial conditions.

3.5. THE STRATEGIC FOCUS OVER THE MEDIUM- TO LONG-TERM PERIOD

The CCMA derives its mandate from the NDP 2030 which aims to reduce inequality and eliminate poverty by 2030 and is grounded in six (6) pillars, which outline the objectives to be achieved by 2030. From the 13 outcomes of the NDP 2030, the CCMA contributed in eight (8) outcomes which are economy and employment, inclusive rural economy, South Africa in the region and the world, improving education, training and innovation, social protection, building a capable and developmental state, fighting corruption, and nation-building and social cohesion. The Imvuselelo – The Revival, the 2020/21 – 2024/25 Strategy was guided by the 2019-2024 MTSF, which is regarded as implementation and monitoring tool of the NDP 2030. In the attainment of the NDP 2030 goals, the 2019 – 2024 MTSF identified seven (7) priorities for the five (5) year strategic period.

The Imvuselelo – The Revival strategy aligned with key national policy frameworks, including the Presidential Job Summit 2018 reflecting the CCMA's commitment to supporting economic development, advancing social justice, and improving service delivery through strategic partnerships and innovation. Stakeholder input, mid-term impact assessments, and lessons from the previous strategy (Senz'umehluko, 2015–2020) informed its development, ensuring continuity and responsiveness. The Imvuselelo – Revival Strategy positioned the CCMA to become a high-performing, future-fit institution that contributes meaningfully to labour market stability, job creation, and the broader socio-economic development of South Africa.

3.6. ACKNOWLEDGEMENTS/APPRECIATION

On behalf of the Governing Body, I wish to extend our profound appreciation to all individuals and institutions whose steadfast support and partnership have been integral to the CCMA's achievements during the 2024/25 financial year.

We acknowledge the unwavering commitment of the Minister and Deputy Minister of Employment and Labour, the Acting Director-General, and the Department of Employment and Labour, whose guidance continues to steer the Commission towards fulfilling its legislative mandate. Our appreciation also extends to the Portfolio Committee on Employment and Labour for its robust oversight and support.

I sincerely thank the CCMA Governing Body members, Committee members, and CCMA management for their dedication to ethical governance, accountability, and strategic direction. A special word of thanks to the Commissioners, interpreters, staff members, and the Commission Staff Association (CSA) labour market stability under challenging conditions.

We further recognise and value the contributions made by the constituencies within NEDLAC, organised business, organised labour, and community representatives, who have remained committed to constructive social dialogue, collaboration, and transformation within the workplace.

Our gratitude is extended to our national and international stakeholders and collaborators, including the ILO, Conciliation, Mediation and Arbitration Commission (CMAC) of Eswatini, Ministry of Labour and Employment, Lesotho and the Namibian Office of the Labour Commissioner, whose engagements continue to enrich our knowledge base and operational effectiveness.

Lastly, we commend all who accessed, supported, or contributed to the CCMA's programmes; from beneficiaries of job-saving interventions to Users of our digital platforms, we extend our gratitude for reinforcing the CCMA's role as a key institution in promoting social justice and equitable labour relations in South Africa.

3.7. CONCLUSION

The 2024/25 financial year marked a period of resilience, transformation, and forward momentum for the Commission for Conciliation, Mediation and Arbitration. Despite operating within a constrained fiscal environment and navigating complex socio-economic challenges, the CCMA demonstrated strong institutional performance, innovation in service delivery, and strategic agility in fulfilling its mandate.

The successful implementation of the final year of the Imvuselelo – The Revival Organisational Strategy has reinforced the CCMA's position as a vital custodian of labour market stability, social justice, and dispute resolution excellence. Our ability to preserve jobs, promote orderly bargaining, and expand access to our services to vulnerable sectors speaks to the dedication of the entire organisation and the strength of our partnerships across the public, private sectors and international landscape.

Looking ahead, the CCMA is poised to build on these foundations through the development and execution of a new strategic cycle that responds to the dynamism of this country's labour market. We will continue to champion innovation, deepen stakeholder engagement, and advance the principles of fairness and equity that are core to our constitutional mandate.

We remain committed to being a high-performing, future-fit institution that contributes meaningfully to South Africa's socio-economic development. In this regard, we call upon all stakeholders to walk this journey with us as we shape a more inclusive, just, and resilient world of work.

DR. CORNELIA CAROL SEPTEMBER
CHAIRPERSON OF THE GOVERNING BODY

4. THE CCMA'S GOVERNING BODY

DR. CORNELIA CAROL SEPTEMBER
CHAIRPERSON

ADV. CAMERON SELLO MORAJANE
CCMA: DIRECTOR (EX-OFFICIO)

SIOBHAN LEYDEN
ORGANISED BUSINESS REPRESENTATIVE

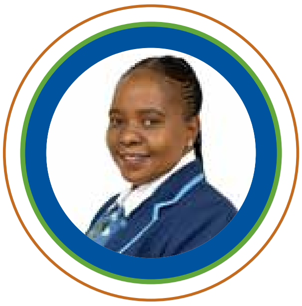
KAIZER MOYANE
ORGANISED BUSINESS REPRESENTATIVE

SIFISO LUKHELE
ORGANISED BUSINESS REPRESENTATIVE

SOLLY PHETOE
ORGANISED LABOUR REPRESENTATIVE

WISEMAN DINWA
ORGANISED LABOUR REPRESENTATIVE

RIEFDAH AJAM
ORGANISED LABOUR REPRESENTATIVE



NTSOAKI MAMASHELA
GOVERNMENT REPRESENTATIVE

UNATHI RAMABULANA
GOVERNMENT REPRESENTATIVE

LUCKY MOHALABA
GOVERNMENT REPRESENTATIVE

5. DIRECTOR'S OVERVIEW

5.1. GENERAL FINANCIAL REVIEW OF THE PUBLIC ENTITY

The CCMA receives funding from the fiscus through grant transfers from the Department of Employment and Labour. A reduction of six point three percent (6.3%) from the Government brought the total to R975.9 million compared to the previous year. The interest received from investment income amounted to R12.6 million. An income of R8.3 million was earned from services rendered; other income received amounted to R735 thousand. During the Mid-term budget cycle, an upward adjustment of approximately three- point-four percent (3.4%) was made to the budget, which includes an approved surplus rollover from the 2023/24 financial year. This adjustment was to ensure that the CCMA spends within its budget in order to remain a going concern.

> *"The CCMA maintained its going concern status through sound financial management, accounting systems and practices over the last fiscal year. The organisation continues to be in a financially healthy position with cash and cash equivalents."*

Following the conclusion of the audit process of the 2023/24 financial year, the CCMA requested a cash surplus rollover of R28 467 147 as disclosed in the approved and audited Annual Financial Statements. The National Treasury considered and approved the cash surplus rollover in terms of Section 53(3) of the Public Financial Management Act (PFMA) and paragraph 8.1 of National Treasury Instruction 12 of 2020/21 as follows:

a. *R23.8 million will be used for the estimated increase in caseload. This refers to:*

   (i) The Safety and Security Sectorial Bargaining Council (SSSBC) non-party cases are not accredited. The CCMA is currently conducting these cases. At the end of the 2023/24 financial year, 714 cases were received by the entity, with an estimated cost of R2 million. (ii) Increase in Section 189A large- scale retrenchment by 122% with an estimated amount of R4 million. (iii) Case carry-over from the previous year, which was 14%, is estimated at R17.8 million, with the remaining R1 million to be funded through budget reprioritisation or realignment process.

b. *R3.5 million will be used to procure laptops due to a non-responsive bid. The bid was readvertised in 2023/24 and is currently in the advanced stages of procurement.*

c. *R1.2 million will be used to cover operational commitments of purchase orders and contracts for goods and services entered into by 31 March 2024 but still needs to be paid i.e., computer and software maintenance, printing of manuals, case files, and consumables, training course fees, travel costs including venue, accommodation, as well as legal services.*

The CCMA maintained its going concern status through sound financial management, accounting systems and practices over the last fiscal year. The organisation continues to be in a financially healthy position with cash and cash equivalents being R104.7 million, which is equivalent to a 1.29:1 cash cover ratio and a liquidity ratio of 1.40:1 as at 31 March 2025. The net asset value is reported as R82.8 million, as at 31 March 2025.

5.2. SPENDING TRENDS OF THE PUBLIC ENTITY

The total expenditure of the CCMA decreased by five point four percent (5.4%) compared to the previous financial year due to several factors that were noted in the reporting period. For instance, case disbursement expenditure was reduced by twenty-seven point six percent (27.6%) , from R223.6 million (2024) to R161.9 million (2025), as a result of measures deployed by the entity to manage the efficiencies related to case disbursement. However, the other economic classification items were increased as compared to the year prior. The compensation of employees as compared to the prior financial year's expenditure increased by zero point nine percent (0.9%) from R615.0 million (2024) to R620.7 million (2025), as a result of the continual evaluation of critical vacancies. Goods and Services decreased by one percent (1.0%), mainly contributing to variable administration costs as the services are consumed as and when required.

5.3. CAPACITY CONSTRAINTS AND CHALLENGES FACING THE PUBLIC ENTITY

The CCMA's resourcing has remained a primary focus, particularly in light of the persistent fiscal constraints. Although efforts have been made to prioritise the filling of critical vacancies, overall headcount reduction, compounded by growing service delivery demands, has placed significant strain on the entity's internal operational capacity. The continued reliance on Independent Contractors, such as Part-time Commissioners and Interpreters, proved to be a necessary mitigation strategy that supplemented the deficit in internal resources. However, this approach presented numerous challenges in ensuring service consistency and institutional knowledge retention.

From a financial perspective, the CCMA has operated under a declining budget allocation, with a six point three percent (6.3%) reduction in the baseline for the 2024/25 financial year. While operational efficiencies and cost-containment measures were implemented, including the reprioritisation of spending and strategic budget rollovers, the constrained funding environment continues to limit the organisation's ability to respond flexibly to fluctuating caseloads and increased demand for services. These financial pressures have also impacted on the organisation's ability to invest in long-term infrastructure and innovation projects critical to sustaining its performance. Furthermore, the complexity and volume of large-scale retrenchments (Section 189A of the LRA) and carry-over cases has added pressure on the entity's already limited dispute resolution resources.

On the Information and Communication Technology (ICT) front, while notable strides have been made in enhancing the digital infrastructure, such as the expansion of the CCMA's WhatsApp Chatbot, the migration to Azure Cloud, and the introduction of AI-based transcription solutions which were piloted, several constraints remain. There were delays in the full implementation of critical ICT upgrades, such as the national Wi-Fi rollout and SharePoint-based integration for Court Online services, largely due to procurement inefficiencies and non-responsive bids. The current ICT systems face limitations in terms of scalability, data integration, and user accessibility, particularly in remote areas, impeding the CCMA's ability to digitise and automate its service offerings fully.

Moreover, cybersecurity and data protection remain growing concerns amidst the expansion of the CCMA's digital service delivery, necessitating further investment in secure platforms, updated hardware, and enhanced cybersecurity protocols. The lack of a fully resourced ICT team also hinders the pace of digital transformation required to modernise case management and stakeholder engagement systems.

The CCMA remains committed to overcoming these constraints through strategic partnerships, process optimisation, and the development of a revised funding model aimed at achieving financial sustainability and future-fit operational capacity.

5.4. DISCONTINUED KEY ACTIVITIES/ACTIVITIES TO BE DISCONTINUED

The CCMA did not have any key activities that were discontinued during the 2024/25 financial year or any activities to be discontinued.

5.5. NEW OR PROPOSED KEY ACTIVITIES

The CCMA did not introduce any new key activities during the 2024/25 financial year.

5.6. REQUESTS FOR ROLL-OVER OF FUNDS

Subject to permission being granted by the National Treasury, an amount of R25.7 million of the R104.7 million cash and cash equivalent balance will be requested for the rollover and be utilised in the 2025/26 financial year to fund the reported short-term liabilities and commitments as recorded at 31 March 2025.

5.7. SUPPLY CHAIN MANAGEMENT

The Supply Chain Management (SCM) function of the CCMA is centralised at the National Office and provides strategic support to the organisation in its acquisition of goods, works and services. The SCM function has developed systems and procedures to ensure that procurement processes are aligned with the requirements of Section 217 of the Constitution. Furthermore, the SCM function is governed by the provisions of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended) (PFMA), the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) (PPPFA) and Treasury Regulations. The systems and procedures underpinning the SCM function focus on managing the interdependent activities of demand, acquisition, inventory, and contract administration.

The 2024/25 Procurement Plan was approved by the Governing Body (GB) and subsequently submitted to the National Treasury by CCMA Management in line with SCM Instruction 2 of 2016/17. The approved Procurement Plan had a completion rate of eighty point six four percent (80.64%) for the reported financial year. Projects that could not be fully executed were rolled over and included in the 2025/26 Procurement Plan as most were linked to non-responsive bids due to bidders not adhering to the CCMA mandatory requirements , whilst some were still at various stages of the procurement process. Quarterly procurement progress reports were submitted to the National Treasury as required by legislation.

To ensure compliance with PFMA Instruction Note No. 3 of 2021/22 titled "Enhancing Compliance, Transparency, and Accountability", where applicable, all contract variations greater than fifteen percent (15%) and deviations approved during the financial year were reported to the National Treasury and the Auditor-General of South Africa (AGSA) in accordance with the provisions of the Instruction Note.

5.8. UNSOLICITED BID PROPOSALS CONCLUDED DURING THE REVIEW YEAR

The CCMA's SCM Policy discourages consideration of unsolicited bids; none were received and considered during the reported financial year.

5.9. SUPPLY CHAIN MANAGEMENT PROCESSES AND SYSTEMS IN PLACE

The CCMA's SCM function has approved Standard Operating Procedures and Policies used in day-to-day operations to ensure compliance with applicable regulations and legislations.

5.10. CHALLENGES EXPERIENCED AND RESOLUTIONS

The Country's economic outlook during the 2024/25 financial year was under distress, with the high unemployment rate, slow economic growth and other structural challenges, such as nationwide power cuts, impeded the economic stability and budgeting processes of most institutions.

A comparison of the 2024/25 financial budget to the prior year indicates a reduction of six point three percent (6.3%). Despite experiencing these challenges, during the budget preparation process for the 2024/25 financial year, one of the measures that the CCMA enhanced to minimise the impact of budget reductions was to increase the number of pre-conciliations. This is also in response to the continuous and expected increases in the organisation's caseload.

5.11. AUDIT REPORT MATTERS FROM THE PREVIOUS YEAR

All recommendations provided to address weaknesses in financial, performance, and legislative compliance management were fully implemented by management. To mitigate the economic challenges, the CCMA put in place various cost-saving measures, including the increased use of pre-conciliations, online hearings, and telephonic conciliations.

5.12. OUTLOOK/PLANS FOR THE FUTURE TO ADDRESS FINANCIAL CHALLENGES

Expenditure and revenue are expected to grow at an average annual rate of four point seven percent (4.7%) from R975.8 million in 2024/25 to R1.11 billion in 2027/28. Revenue is derived almost entirely through transfers from the Department of Employment and Labour. The latter transfers amount to R3.2 billion and constitute ninety-seven point nine percent (97.9%) of total revenue over the Medium Term Expenditure Framework (MTEF) period. The CCMA is in the process of unfolding the funding model as part of enhancing the operational model to achieve financial stability and sustainability, which is critical to supporting the entity's core mandate.

5.13. EVENTS FOLLOWING THE REPORTING DATE

The CCMA did not have any events following the reporting date.

5.14. ECONOMIC VIABILITY

Strategies have been implemented to ensure that the CCMA remains a going concern.

5.15. ACKNOWLEDGEMENT/S AND APPRECIATION

I would like to thank the Portfolio Committee on Employment and Labour, the Honourable Minister, the Honourable Deputy Minister of Employment and Labour, the Acting Director General (DG) of the DEL, the DEL entities, the CCMA Governing Body and Committees, social and strategic partners, for their leadership, guidance and support. I must express my deep gratitude to the Senior Management Team, Commissioners, the CSA, independent contractors and all employees for their unwavering support and dedication as they work under extraordinary times to execute their duties.

5.16. DISCLOSURE OF FINANCIAL COMPLETENESS

CCMA does not have any other material fact or circumstance, which may affect the understanding of the financial state of affairs that are not addressed elsewhere in this report.

ADV. CAMERON SELLO MORAJANE
CCMA DIRECTOR

6. THE CCMA'S EXECUTIVE COMMITTEE

ADV. CAMERON SELLO MORAJANE
CCMA DIRECTOR

CAMEEL CHETTY
ACTING EXECUTIVE:
GOVERNANCE & STRATEGY

BONGUMUSA KHUMALO
ACTING NATIONAL SENIOR
COMMISSIONER:
DISPUTE PREVENTION & RESOLUTION

KEDIBONE MASHAAKGOMO
CHIEF
FINANCIAL OFFICER

MTHEMBENI NCANANA
EXECUTIVE:
CORPORATE SERVICES

NKOSIKHONA NKOSI
CHIEF
INFORMATION OFFICER

ZANELE HLOPHE
CHIEF
AUDIT EXECUTIVE

7. THE CCMA'S PROVINCIAL SENIOR COMMISSIONERS

XOLANI NDUNA
PSC - MPUMALANGA

ELIAS HLONGWANE
PSC - NORTH WEST

LUCKY MOLOI
PSC - FREE STATE/NORTHERN CAPE

JOANNE VERMAAK
ACTING PSC - KWAZULU-NATAL

MPUMELELO NCONCO
PSC - GAUTENG

VUSUMZI LANDU
PSC - WESTERN CAPE

MANDY COETZEE
PSC - EASTERN CAPE

MORWA-MAPALE SETLAGO
PSC - LIMPOPO

8. STATEMENT OF RESPONSIBILITY CONFIRMATION OF THE ACCURACY OF THE ANNUAL REPORT

To the best of our knowledge and belief, we confirm the following:

All information and amounts disclosed in the Annual Report are consistent with the annual financial statements audited by the AGSA. The Annual Report is complete, accurate and 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 financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board (ASB).

The Governing Body is required by the Public Finance Management Act No. 1 of 1999 to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It must ensure that the financial statements fairly present the state of affairs of the CCMA as at the end of the reporting period and the results of its operations and cash flows for the period then ended.

In our assessment, the Annual Report fairly reflects the operations, the performance information, the human resources information, and the financial affairs of the CCMA for the financial year ended 31 March 2025.

The financial statements are based on appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The Governing Body acknowledges that they are ultimately responsible for the system of internal controls established by the CCMA and places considerable importance on maintaining a strong control environment. To enable the Governing Body to meet these responsibilities, it sets standards for internal controls aimed at reducing the risk of material error. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures, and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the CCMA and all employees are required to maintain the highest ethical standards in ensuring the CCMA's business is conducted in a manner that, in all reasonable circumstances, is above reproach. The focus of risk management in the CCMA is on identifying, assessing, managing and monitoring all known forms of risk across the CCMA. While operating risk cannot be fully eliminated, the CCMA endeavours to minimise it by ensuring that appropriate controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

According to the Governing Body's evaluation, based on the information and explanations provided by management, the system of internal controls offers reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement.

The Governing Body has reviewed the CCMA's cash flow forecast for the 12 months to 31 March 2026. and, in the light of this review and the current financial position, they are satisfied that the CCMA has access to adequate resources to continue in operational existence for the foreseeable future.

The CCMA is wholly dependent on the Department of Employment and Labour for continued funding of operations. The financial statements are prepared on the basis that the CCMA is a going concern and that the CCMA has neither the intention nor the need to liquidate or curtail materially the scale of the CCMA.

The financial statements set out on pages 130 to 195, which have been prepared on the going concern basis, were approved by the Governing Body on 30 July 2025 and were signed on its behalf by:

Yours faithfully,

ADV. CAMERON SELLO MORAJANE
CCMA DIRECTOR

DR. CORNELIA CAROL SEPTEMBER
CHAIRPERSON OF THE GOVERNING BODY

9. STRATEGIC OVERVIEW

GOAL

Towards labour peace and equity

VISION

A world-class institution that promotes labour market stability, social justice and job security.

MISSION

To give effect to everyone's Constitutional rights and freedom.

VALUES

TABLE 1: CORE VALUES AND OPERATING PRINCIPLES OF THE CCMA

Values	Operating Principles
Respect	• In the execution of our duties, to act with respect for all, valuing those whom we serve and those whom we work with.
Excellence	• In the execution of our duties, to act with respect for all, valuing those whom we serve and those whom we work with. • We continuously do our best in delivering on our mandate and in service to our people, executing our duties with a sense of urgency, professionalism and world-class quality.
Accountability	• We hold ourselves responsible for our actions and the outcomes of our work. • In being accountable, we are committed to each other and all we do and take responsibility for our actions and our performance.
Diversity	• By embracing diversity and inclusivity, we learn from each other daily, while sharing and celebrating who we are and what we do. We embrace inclusivity and celebrate the differences of our people.
Integrity	• We act impartial without fear, favour or prejudice, objectively balancing the diverse needs of social partners, being honest and ethical in all we do, doing the right thing, even when no one is looking.
Transparency	• We work in a manner that is open, fair and transparent • Guided by our statutory obligations and commitment, we are open in our dealings with everyone we serve.

10. LEGISLATIVE AND OTHER MANDATES

The CCMA's legislative mandate is derived principally from Section 23 of the Constitution of the Republic of South Africa (1996) and the LRA. The CCMA's mandate is derived from the purpose of the LRA, which is to advance economic development, social justice, labour peace and the democratisation of the workplace.

Section 115(1) of the LRA identifies the mandatory functions of the CCMA as follows:

- Attempt to resolve, through conciliation, any dispute referred to it in terms of the LRA;
- If a dispute that has been referred to it remains unresolved after conciliation, arbitrate the dispute;
- Assist in the establishment of workplace forums;
- Compile and publish information and statistics about its activities;
- At least every second year, review any rules made in terms of the Act.

The CCMA's discretionary functions are set out in Section 115(2), (2A) and (3) of the LRA and serve to enhance delivery of the CCMA mandate which include but not are limited to the following:

- Supervise ballots for unions and employer organisations;
- Provide training on any aspect of employment law;
- Advise a party to a dispute about the procedures to follow;
- Offer to resolve a dispute that has not been referred to the CCMA;
- Make rules on practice and procedure; and
- Publish guidelines on any aspect of the LRA.

The CCMA additionally derives its mandate from specific provisions of the EEA. Chapter 2 of the EEA prohibits unfair discrimination and, in particular, Section 10, subsection (5) and (6) (a) and (b) of the EEA identifies the functions that the CCMA is required to perform as follows:

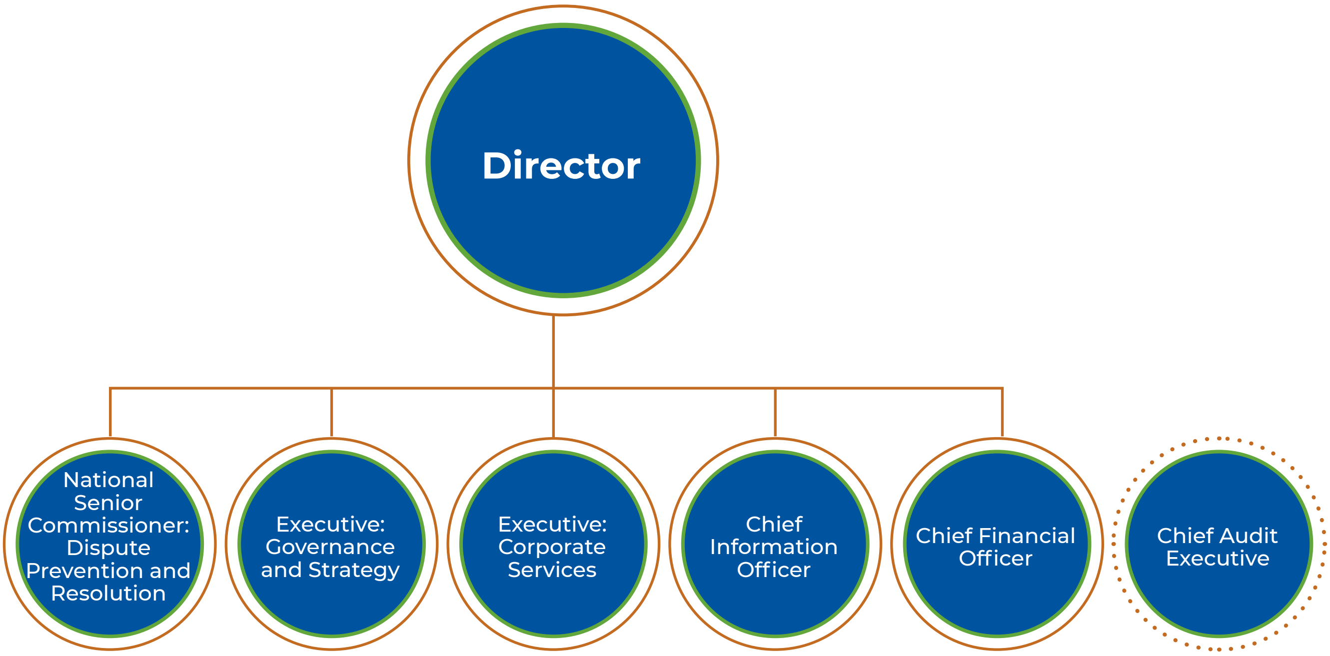
- Conciliate any dispute referred to it in terms of this Act; and
- Arbitrate disputes that remain unresolved after conciliation according to the stipulations of this Act.

The CCMA derives its jurisdiction from various Sections of the Basic Conditions of Employment Act, 1997 (Act No.75 of 1997) (BCEA). In addition, the CCMA has jurisdiction to determine certain disputes arising from the Skills Development Act, 1998 (Act No.97 of 1998) (SDA).

11. ORGANISATIONAL STRUCTURE

The CCMA's Organisational Structure for the 2024/25 financial year is presented hereunder:

FIGURE 1: CCMA ORGANISATIONAL STRUCTURE



PART B

PERFORMANCE INFORMATION

PART B

PERFORMANCE INFORMATION

1. AUDITOR'S REPORT: PREDETERMINED OBJECTIVES

The AGSA currently performs the necessary audit procedures on the performance information to address the usefulness and reliability of reported performance information on the selected performance indicators, based on the approved performance planning documents of the public entity. 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 123 of the Auditors Report, published as Part F: Financial Information.

2. OVERVIEW OF CCMA'S PERFORMANCE

2.1. SERVICE DELIVERY ENVIRONMENT

During the 2024/25 financial year, the CCMA operated within a highly complex service delivery environment, characterised by socio-economic challenges, constrained public sector resources, and a persistently high volume of labour disputes. Despite these external pressures, the CCMA demonstrated resilience and agility in fulfilling its mandate to promote labour peace, protect employment, and uphold social justice.

The CCMA recorded significant achievements in reaching vulnerable labour market participants, with over 208 000 Users accessing services across all provinces. Notably, interventions in sectors such as agriculture, domestic work, mining, and retail demonstrated the institution's commitment to supporting these vulnerable sectors. A cornerstone of CCMA's service delivery in 2024/25 was the implementation of strategic labour market interventions. These included 185 capacity-building and problem-solving projects across various provinces, reaching over 3 500 participants and workplace stakeholders. Projects targeting the transformation of workplace relations and vulnerable sectors achieved one hundred and sixty percent (160%) and one hundred and eighty percent (180%) of their respective targets, reinforcing the CCMA's commitment to dispute prevention.

Furthermore, the CCMA's job-saving efforts were exemplary. Through its facilitation of Section 189A large-scale retrenchment processes, the CCMA saved forty seven percent (47%) of jobs under threat (30 581 out of 64 919), exceeding the thirty eight percent (38%) target. This intervention, alongside the administration of the TERS, contributed to the preservation of 13 085 jobs at a cost of over R1.45 billion. This achievement surpassed the combined results of the previous four years, demonstrating the TERS growing impact in the labour market.

Despite this attainment, the service delivery environment was not without challenges. The CCMA continued to operate under a reduced baseline budget, down by six point three percent (6.3%), which strained its ability to meet rising service demands. Caseload increased significantly, particularly in relation to job losses, mutual interest disputes, and Section 189A retrenchments. The shortage of full-time Commissioners and delays in ICT upgrades further constrained service responsiveness.

Technology emerged as both an enabler and a challenge. The CCMA advanced several digital transformation projects, including the national Wi-Fi rollout (now implemented in 22 out of 25 offices), the expansion of the WhatsApp Chatbot, and AI-driven transcription pilots. However, procurement challenges delayed the full deployment of critical ICT infrastructure, hindering the CCMA's efforts to scale its digital services nationwide, particularly in remote or under-resourced regions.

Another significant development was the improved integration of proactive services through the CCMA's Labour Advice Web Tool, which saw over 118 000 new Users. Strategic partnerships with small business associations and chambers of commerce helped boost access to employment law information and support compliance in the informal and SMME sectors.

External developments also shaped the service delivery environment. These included economic stagnation, energy instability, rising unemployment, and deteriorating infrastructure. Collectively, these factors intensified demand for CCMA services while simultaneously limiting institutional capacity.

In summary, the CCMA's 2024/25 service delivery environment was marked by high demand, financial constraints, and operational innovation. The Commission's ability to exceed key performance targets while navigating fiscal and logistical limitations reflects its strategic foresight, the dedication of its personnel, and the enduring relevance of its mandate in an evolving labour market. The following sections provide a detailed description of the CCMA service environment per programme.

2.1.1. PROGRAMME ONE (1): ADMINISTRATION

ICT is a fundamental component in the value chain of the CCMA's operations. It plays an essential role in supporting the organisation to achieve its vision and fullfil its mandate. ICT is a business partner and a catalyst for innovation within the organisation's initiatives. Recognising the integration of ICT and business is key, as navigating a rapidly evolving technological landscape requires an integrated approach to bridge any emerging technological gaps. ICT is pivotal in this transformation process and is supported by various advanced ICT platforms. It leverages opportunities presented by technologies such as big data, the Internet of Things, machine learning, artificial intelligence, robotics, and the Fourth Industrial Revolution (4IR) to maintain a high-performance institution.

The necessity for sustainable institutional effectiveness and the provision of high-quality services cannot be overstated. To achieve this measure, the organisation must ensure high accessibility for all stakeholders, providing them with accurate and reliable information to enable the management team to make informed decisions.

This objective was achieved by ICT implementing the following projects, which focused on automating and integrating case disbursement to improve dispute resolution processes.

WHATSAPP CHATBOT PHASE 2

The CCMA WhatsApp Chatbot offers Users an automated platform to access information, submit complaints, refer cases, and receive updates related to their cases directly via the WhatsApp platform. The Chatbot aims to enhance User engagement, shorten response times, and improve communication around CCMA processes and enquiries. The Chatbot has been developed and integrated with the following capabilities:

- Frequently Asked Questions (FAQ) functionality
- Complaints and Compliments submission
- Handling of general enquiries
- Case-specific query handling
- Integration with the Case Management System (CMS)
- Submission of referral forms, including Labour Relations Act, 1985 (Act No. 66 of 1995, as amended) (LRA) Form 7.11, LRA Form 7.13, and condonation applications for unfair dismissal and unfair labour practices.

COURT ONLINE REVIEW APPLICATIONS IMPLEMENTATION

The Court Online in relation to Review Applications aims to assist the Labour Court with electronically driven review applications as part of the paperless journey. The CCMA made the existing SharePoint site available to facilitate the digital transfer of records. The pilot project for filing review applications on the Court Online System has been extended to all provinces.

WI-FI NATIONAL ROLLOUT

CCMA Wi-Fi has been deployed for the use of CCMA employees and public users who can access it as guests in the provinces. Wi-Fi services have been established in 22 out of 25 CCMA offices. The lease agreements for the remaining offices, Port Shepstone and Welkom, have been finalised, with Wi-Fi deployment expected to be completed by the end of the first quarter of the 2025/26 financial year. The installation for the Secunda office is projected for the second quarter of 2025/26.

ARTIFICIAL INTELLIGENCE AND TRANSCRIPTION SERVICES

The Artificial Intelligence (AI) solution primarily aims to support the arbitration process by leveraging existing case information. The AI solution summarised previous cases, making it easier for Commissioners to access relevant information without manually sifting through extensive details. Against this backdrop, a proof of concept was initiated to ascertain any value addition to the dispute resolution process within CCMA before the solution can be fully adopted.

2.1.2. PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTIONS

Despite the constrained operating environment and other challenges experienced during the year under review, the CCMA remained committed to enhancing labour market peace. Furthermore, the CCMA achieved great strides by ensuring that the workplace role players were properly capacitated with the requisite knowledge of their rights and responsibilities, and skills to promote effective negotiation and problem solving at the workplace labour dispute referrals to the CCMA.

To this end, during the 2024/25 financial year, the CCMA successfully delivered eight (8) projects for the Transformation of Workplace Relations against a target of five (5), recording a one hundred and sixty percent (160%) achievement. These projects were informed by the user trends analyses conducted on referrals of labour disputes to the CCMA across all the provinces during the 2023/24 financial year. Ninety-six (96) problem-solving and capacity-building interventions were delivered, and 1 582 beneficiaries were capacitated.

Below is a breakdown of the provinces, workplaces engaged, number of interventions delivered per project and the overall number of participants who benefited from the projects:

TABLE 2: CAPACITY-BUILDING INTERVENTIONS DELIVERED

Provinces	Workplaces engaged	Number of interventions	Number of participants
Eastern Cape	PEPSICO	10	85
Free State	Shoprite Checkers & SACCAWU	16	173
Gauteng	TASWU (Tilisane Transport Services Workers Union)	8	155
Gauteng	NEHAWU/ SAWU	12	279
Gauteng	TSAWU	8	224
Limpopo	Northam Platinum Mine	12	228
North West	Tychoflash	10	90
Western Cape	Denver-Solomons, Grand West Casino/Sun International	20	348
Total	**N/A**	**96**	**1 582**

Furthermore, nine (9) projects targeting vulnerable sector workplaces were delivered against a target of five (5) across all the provinces, representing a one hundred and eighty percent (180%) achievement. This project delivered eighty-nine (89) interventions, benefiting 1 918 participants. Below is a breakdown of the provinces, workplaces engaged, number of interventions delivered per project and the overall number of participants who benefited from the projects:

TABLE 3: WORKPLACE ENGAGEMENT

Provinces	Workplaces engaged	Number of interventions	Number of participants
Eastern Cape	Xhobani Security & Catering	12	88
Gauteng	CEPPAWU	3	65
Gauteng	NUMSA	11	208
Gauteng	PSWU	12	305
KwaZulu-Natal	HAMPO, JAMAFO & SASRI	14	158
Limpopo	NTM	8	123
Mpumalanga	C&G Resourcing (Pty) Ltd	6	126
North West	Checkers (Pty) Ltd	14	166
Western Cape	Mr Price Group Ltd	9	679
Total	**N/A**	**89**	**1 918**

To build capacity and achieve the intended impact in the labour market, the CCMA must continually provide capacity-building and problem-solving interventions to Users, social partners, stakeholders, and role players. To this end, during the 2024/25 FY, the CCMA achieved a rating of one hundred percent (100%) against a target of ninety percent (90%) based on the positive feedback received from the participants. This favourable outcome showcases that the CCMA's brand , as a strategic, statutory and premium labour dispute resolution institution, remains highly valued in the labour market.

Below is a consolidated breakdown of the number of evaluation forms completed versus the number of evaluation forms positively rated by the Users during the year under review:

TABLE 4: CONSOLIDATED PERFORMANCE METRICS: APRIL 2024 - MARCH 2025

Province	No of evaluation forms completed	No of the evaluation forms positively rated	Percentage (%)
Eastern Cape	408	408	100%
Free State	495	495	100%
Gauteng	2 241	2 241	100%
KwaZulu-Natal	481	481	100%
Limpopo	327	327	100%
Mpumalanga	220	220	100%
North West	139	139	100%
Western Cape	467	467	100%
GRAND TOTAL	**4 778**	**4 778**	**100%**

The CCMA's role in enabling orderly collective bargaining processes is delivered through Collective Bargaining Support Processes and Pre-bargaining Conferences conducted for strategically identified Users. In this regard, the CCMA successfully conducted Collective Bargaining Support processes in the following key sectors:

- Agriculture/Farming – National Union of Food Beverage Wine Spirits and Allied Workers (NUFBSAW)/Nutri-Feeds (Pty) Ltd – Collective Bargaining support process – one-year agreement concluded.
- Local Government – MATUSA // Ethekwini Municipality- South African Municipal Workers Union (SAMWU)-IMATU – Collective Bargaining support process – verification of union membership.
- Mining – National Union of Mineworkers (NUM) // Tharisa Minerals (Pty) Ltd – Collective Bargaining support process – remuneration model agreement concluded.
- Trade Union sector – Motor Transport Workers Union (MTWU) congress - Collective Bargaining support process – Balloting.
- Community Service – Doctors Without Borders/Médecins Sans Frontières (MSF) //Employees of Doctors Without Borders/Médecins Sans Frontières (MSF) –Collective Bargaining support process –facilitation of the conclusion of a worker consultative forum.
- Parastatal – Communication Workers Union (CWU) // Sentech (SOC) – CB Support – Wages – Settled – 1-year agreement.
- Parastatal – National Education Health and Allied Workers Union (NEHAWU) // Productivity SA – CB Support – Wages – Settled – 1-year agreement.

Moreover, Pre-Bargaining conferences were conducted for the following parties:

- Durban Marine Theme Park SOC Limited t/a UShaka Marine World // SAMWU
- National Housing Finance Corporation (NHFC) // NEHAWU
- Border Management Authority // NEHAWU and PSA
- South African Bureau of Standards // NEHAWU
- MIBCO Bargaining Council parties

The Collective Bargaining Support interventions, including the Pre-bargaining Conferences, play a significant role in mitigating against parties going into disputes and/or experiencing strike action. Key to the interventions is the capacity-building in Pre-Bargaining Conferences, as they equip parties for future collective bargaining engagements. The historically slow uptake of the Pre-bargaining Conference intervention showed improvement during this period, with awareness-raising efforts bearing fruit.

The Essential Services Committee (ESC) is established in terms of section 70 of the LRA, with its broader mandate being the investigation and designation of essential services. In delivering on this mandate, the ESC assists parties in essential services in concluding Minimum Service Agreements (MSAs), and where parties do not conclude such MSAs, determine the minimums to be maintained during industrial action. The ESC also monitors compliance with the designations and minimums that are to be maintained during strikes, including promoting effective dispute resolution in essential services. The targets that the ESC had to meet in the year under review are outlined below:

- Section 70 B(1)(b) of the Labour Relations Act, 1995 (Act No. 66 of 1995, as amended) (LRA) provides that the Powers and Functions of the ESC are to promote effective dispute resolution in essential services. In the year under review, the ESC engaged tnine (9) institutions to ascertain the effectiveness of the dispute resolution mechanisms in place. In the engagements with the nine (9) institutions, it was discovered that the dispute resolution mechanisms are effective and that there is a good relationship between the employers and unions. In cases where the dispute resolution systems need improvement, the ESC assisted parties with their dispute resolution systems. It ensured that the legal implications of failing to comply with the provisions of the LRA are emphasised.
- The ESC engaged the Department of Employment and Labour to make inputs on legislative changes to section 74 of the LRA. The ESC notes that the right to strike for employees rendering essential services is limited and that these employees should not be left without compensatory guarantees in losing their right to strike. Section 74 of the LRA provides such a compensatory guarantee that arbitration can be used as an alternative to a strike. One of the factors identified as a hindrance to the uptake of this alternative in the public sector is how section 74 is phrased. The manner in which it is phrased in relation to the state takes away the final and binding effect of an arbitration award. To this end, the ESC engaged with the DEL and made a proposal on the amendment of section 74 of the LRA. The outcome of the meeting was that there was a need for further research.
- One hundred (100) entities were engaged to ensure that minimum services are maintained during industrial action in the essential services. In the year under review, the ESC conducted one hundred and twenty-two (122) MSA facilitations in sectors that render essential services. Furthermore, the ESC has ratified sixty-six (66) MSAs and concluded ten (10) Minimum Service Determinations (MSDs). Minimum services balance the right to strike with ensuring that essential services are rendered.
- The ESC continues to make huge strides in ensuring that parties conclude minimum services. This initiative is one of the ESC's success stories, considering that before the 2015 LRA amendments, only four (4) MSAs were concluded.

- In compliance with its statutory obligations, the ESC monitored ten (10) essential service designations, MSAs, MSDs and/or Maintenance Service Determinations monitored for compliance and observance. The Monitoring and Evaluation exercise aims to ensure that the parties understand that they operate in essential services and that the services in question cannot be interrupted, as such interruption might endanger life, personal safety or health. From the Monitoring and Evaluations exercises conducted, it appears that there is a degree of non-compliance with essential services designations within the public service. The ESC is currently working with the public service to conclude MSAs. As part of this programme, the ESC has commenced engaging the parties in the public service about the importance of ensuring that the population's lives, personal safety, or health are not endangered during industrial action. The ESC has developed a plan which commenced with an awareness campaign and will be followed by physical engagements.
- The ESC conducted nine (9) essential service designation awareness sessions with various stakeholders during the year under review, the highlight of which was the Webinar attended by over 200 delegates. The outcome of the engagements was increased awareness of essential services designated by the ESC in terms of the LRA.

2.1.3. PROGRAMME THREE (3): SPECIAL INTERVENTIONS AND SUPPORT

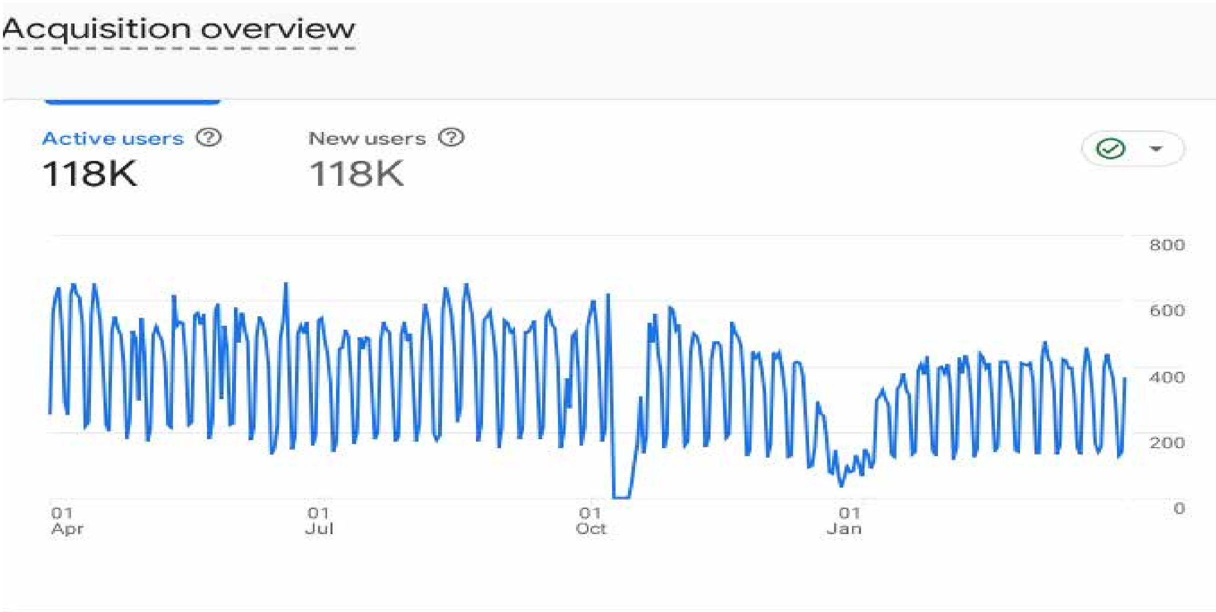
The CCMA continues to support the execution of Presidential projects by delivering updated material and technical maintenance of the CCMA/Business Unity South Africa (BUSA) Labour Advice for Small Business Web Tool. While everyone may access the Web Tool, its primary focus is to provide free information to small, micro- and medium-sized enterprises (SMMEs) to enhance their compliance with employment law.

FIGURE 2: THE CCMA WEB TOOL PORTAL

During the 2024/25 financial year, the Cape Chamber of Commerce agreed to host a link to the Web Tool on its website. In November 2024, members of the Mitchells Plain Chapter of the Cape Chamber of Commerce held a focus group meeting to evaluate the Web Tool's accessibility for small businesses. It is from this forum that valuable key insights were drawn further benefiting the CCMA in its enhancement of the tool's content.

During the same reported period, the CCMA began migrating the Web Tool to its Azure Cloud site; this being the CCMA's document sharing repository as well as other active ICT systems, a process which will be completed in the 2025/26 financial year. The graph below shows that from 01 April 2024 to 31 March 2025, 118 000 new Users accessed the Web Tool.

FIGURE 3: THE CCMA WEB TOOL PORTAL ACCESS TRENDS



Source: Google Analytics SME Labour Support - GA4

Since the scheme review in 2018, the CCMA, as mandated by the Presidential Job Summit, continued to administer TERS. At the end of the Imvuselelo-The Revival Organisational Strategy, the CCMA had received an accumulative number of four hundred and eighteen (418) applications for participation in TERS. In the 2024/25 financial year, seventy-seven (77) applications were received. Thirty (30) of the latter applications remain defective, two (2) were withdrawn, and seven (7) are yet to be considered by the Single Adjudication Committee (SAC). The SAC considered forty-five (45) applications in 2024/25; of which one (1) was carried over from the previous financial year.

At the end of the 2024/25 financial year, three (3) applications were still in process, waiting to be finalised by the SAC. In contrast, five (5) applications were finalised pending calculations from the Unemployment Insurance Fund (UIF) and/or the issuance of a ruling from the CCMA. Twenty-three (23) applications are recommended and issued with rulings, while fourteen (14) applications were not recommended. Seven (7) applications were finalised by the SAC in the previous financial year (2023/24) and carried over to 2024/25 when they were completed upon receipt of the calculations from the UIF iand rulings issued by the CCMA. One (1) application that was initially not recommended in the period under review was reconsidered by SAC due to its role and contribution to the economy. The number of employees due to benefit from the thirty (30) rulings issued at the end of the 2024/25 financial year is recorded at 13 085, at a total cost of R1 456 904 020.27 to the fund. Notably, the number of employees recommended and the total cost to the fund surpassed the total number recommended for the previous four (4) years consolidated.

TABLE 5: TEMPORARY EMPLOYER/EMPLOYEE RELIEF SCHEME (TERS) TRENDS

Period	Applications Received	Applications Considered	Not Recommended	Recommended Application	Employees Yet To Benefit	Total Cost
2020/21	136	88	47	22	3521	R166 134 088.83
2021/22	119	70	38	21	2083	R84 368 320.59
2022/23	49	34	12	15	1 488	R48 336 080.60
2023/24	37	28	11	7	956	R37 953 300.25
2024/25	77	45	14	30	13 085	R1 456 904 020.27
Total	**418**	**265**	**122**	**95**	**21 133**	**R1 793 695 810.54**

2.1.4. PROGRAMME FOUR (4): EFFECTIVE AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES

Resolved disputes

The CCMA experienced a gradual increase in referrals of two percent (2%) (4 450) from the preceding financial year recording a total of 193 069 referrals for the period 1 April 2024 to 31 March 2025.

It is worthy to note that the CCMA received a total of 4 199 955 referrals from inception on 11 November 1996 to 31 March 2025.

The total number of National Minimum Wage Act (NMWA) and Basic Conditions of Employment Act (BCEA) referrals (excluding severance pay) were recorded at 57 437, of which 54 809 were BCEA referrals, and 2 628 were NMWA referrals. In comparison, the combined total number of BCEA and NMWA referrals received in the 2023/24 financial year was 53 609. The increase in these referrals significantly contributed to the CCMA caseload and negatively impacted the case disbursement budget.

The figure below illustrates a comparison of the CCMA's five (5) year case referrals:

FIGURE 4: FIVE (5) YEAR CASE REFERRAL COMPARISON

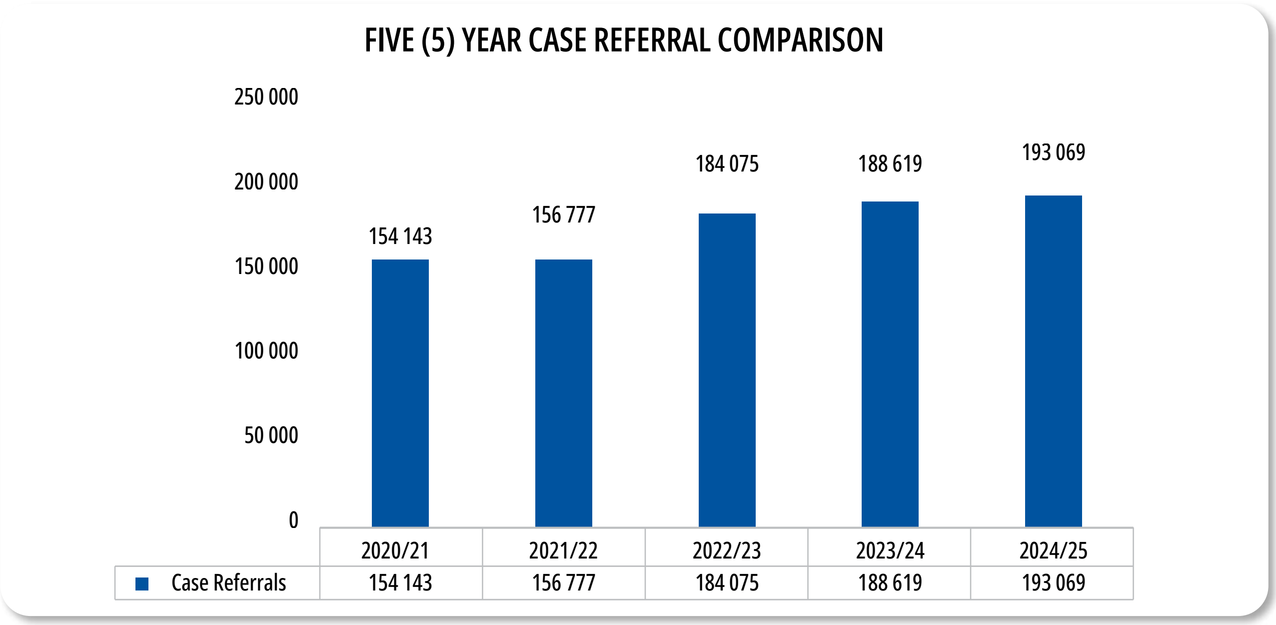
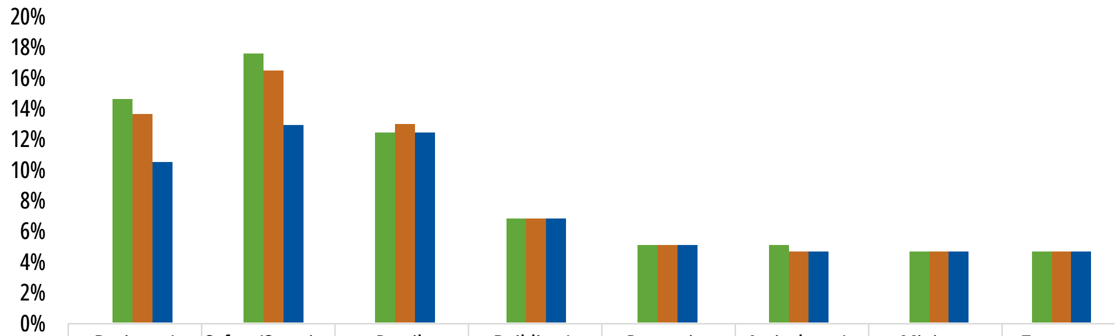


FIGURE 5: TOP EIGHT (8) REFERRING SECTORS



	Business/ Professional Services	Safety/Security (Private)	Retail	Building/ Construction	Domestic	Agriculture/ Farming	Mining	Transport
2022/23	15%	18%	13%	7%	5%	5%	4%	4%
2023/24	14%	17%	13%	7%	5%	4%	4%	4%
2024/25	11%	13%	13%	7%	5%	4%	4%	4%

The CCMA, as a premium and benchmark labour dispute resolution institution in Africa and on the global stage, is committed to promoting increased access to its services and offerings to vulnerable sectors and among the labour market's most vulnerable populations. To this end, during the 2024/25 FY, 208 792 Users accessed the CCMA services through the delivery points across all eight (8) provinces against the annual target of 120 000. The table below shows a breakdown of the number of Users who accessed CCMA services from the identified sectors through Dispute Resolution, Dispute Prevention, and Workplace Outreach interventions.

TABLE 6: NUMBER OF USERS WHO ACCESSED CCMA SERVICES FROM THE VULNERABLE SECTORS

Province	Agriculture	Domestic	Mining	Retail	Total
Eastern Cape	2 099	438	251	4 417	7 205
Free State	3 122	798	19 121	5 570	28 611
Gauteng	16 548	5 263	12 853	18 281	52 945
KwaZulu-Natal	5 154	1 659	3 132	14 099	24 044
Limpopo	4 100	776	10 310	3 353	18 539
Mpumalanga	7 405	451	16 993	4 930	29 779
North West	1 868	438	15 289	3 212	20 807
Western Cape	2 785	1 402	205	6 772	11 164
National Office	1	0	12 169	3 528	15 698
TOTAL	**43 082**	**11 225**	**90 323**	**64 162**	**208 792**

The non-achievement of the 2024/25 Advocacy Campaign Plan was due to a total of two hundred and eighty-four(284) activities that were delivered in line with the approved 2024/25 Advocacy Campaign Plan. One hundred and fifty-three (153) of these activities were delivered through planned User/ Sector Forum meetings and Radio Talk- shows, and the other one hundred and thirty-one (131) activities were delivered by responding to Stakeholder/ Social Partner requests as and when agreed. The deficiency in the activities responded to as and when agreed is that they are impractical to plan for; as a result, the reporting of these activities is not in line with the Technical Indicator Description(TID). Therefore, due to the misalignment between the method of calculation in the TID and the approved 2024/25 Advocacy Campaign Plan,the actual performance delivered could not be verified.

The spike in the number of employees facing potential retrenchments placed an incredible task on the CCMA to reduce the impact of job losses, where job losses were unavoidable. The CCMA's dedicated focus on job-saving has consistently yielded commendable job-saving successes despite numerous labour market challenges.

A multi-faceted approach by CCMA facilitators and strategic stakeholder participation in large-scale retrenchment facilitations resulted in the CCMA exceeding its job-saving target. Section 189A process facilitated by the CCMA resulted in forty-seven percent (47%) of jobs saved (30 581) against the 2024/25 target of thirty-eight percent (38%), of those employees likely to be retrenched (64 919). Actual retrenchments were recorded at 32 312.

TABLE 7: JOB-SAVING STATISTICS

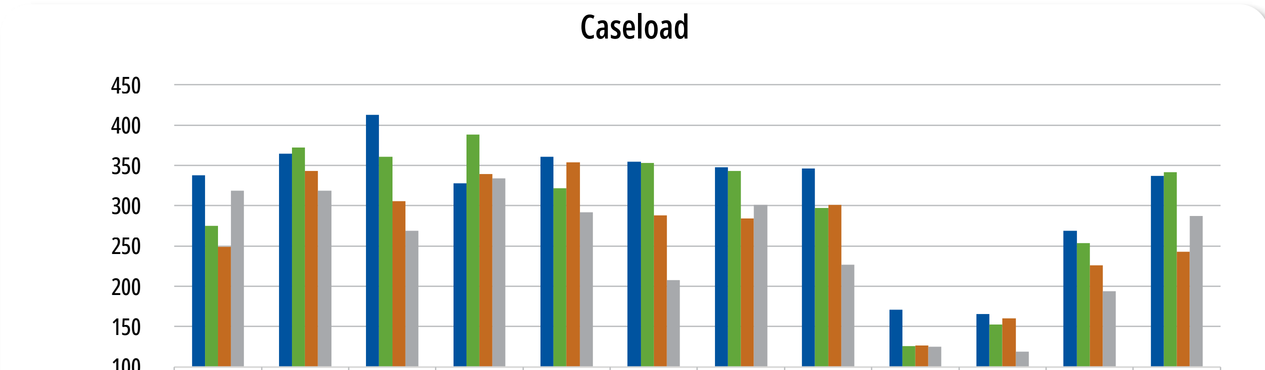
2024/25	YTD	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
Employees likely to be retrenched	**64 919**	2 122	8 906	10 105	6 515	8 436	4 494	3 017	3 656	7 027	3 717	3 878	3 046
Job Saved	**30 581**	1 367	3 218	2 897	4 919	3 897	1 934	1 481	1 081	5 653	1 231	1 371	1 532
Total Retrenchments	**32 312**	738	4 682	6 699	1 572	4 427	2 399	1 521	2 557	1 310	2 409	2 498	1 500
%	**47%**	**64%**	**36%**	**29%**	**76%**	**46%**	**43%**	**49%**	**30%**	**80%**	**33%**	**35%**	**50%**

In the continuing effort to advance labour market stability and promote economic development, during the 2024/25 financial year, the CCMA dealt with 2 366 mutual interest disputes and settled seventy-three per cent (73%) of those. Ninety (90) public interest matters were conducted, of which ninety-seven percent (97%) were resolved.

Reduced labour market volatility

A gradual decline in the mutual interest caseload was noted from the 2021/22 financial year to the 2024/25 financial period. A significant increase in the settlement rate was recorded for the same period. In addition to the positive contribution played by the utilisation of Commissioners with specialised skills for mutual interest disputes and the return to physical processes, efforts made by provinces to maintain contact with parties beyond the process have contributed to the steady increase in settlement rate.

FIGURE 6: MUTUAL INTEREST CASELOAD – 2021/22 TO 2024/25



	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR
2021/22	338	365	413	328	361	355	348	346	171	166	269	337
2022/23	275	372	361	388	322	353	343	297	126	153	254	342
2023/24	249	343	306	339	354	288	284	301	127	160	226	243
2024/25	319	319	269	334	292	208	301	227	125	119	194	287

In the period under review, the CCMA succeeded in reducing labour market volatility by resolving ninety-seven percent (97%) of public interest matters; seventy-three percent (73%) of mutual interest disputes, and fifty percent (50%) of organisational rights disputes.

Notably, settlement agreements were concluded as follows:

- Association of Mineworkers and Construction Union (AMCU)/NUM/Solidarity/ United Association of South Africa (UASA) and Sibanye Stillwater Gold Mine Operations – Wages – Settled – 1-year agreement (Mining Sector).
- AMCU/IDUSA and Canyon Coal (Pty) Ltd // Canyon Resources (Pty) Ltd/Canyon Mining Services (Pty) Ltd – Wages – Settled – 2-year agreement (Mining Sector).
- Food and Allied Workers Union (FAWU) // Forever Resorts (Pty) Ltd – Wages – Settled – 1-year agreement concluded (Tourism Sector).
- South African Transport and Allied Workers Union (SATAWU)-NTM-NUCAAW // Instatoll Africa (Pty) Ltd: Wages – Settled – 3-year agreement concluded (Transport Sector-Private).
- NUMSA // Menzies Aviation (SA) (Pty) Ltd – Section 150 intervention – Strike related to salary adjustments –Settled (Aviation Sector).
- SATAWU // Air Traffic Navigation Services – Section 150 intervention – No strike – Settled – 1-year agreement concluded (Aviation Sector).
- NUMSA // Flotek (Pty) Ltd – Section 150 intervention – Strike related issues around salary increases – non-compliance with sectoral minimum and wage – Settled (Metal Sector).
- NEHAWU // South African Bureau of Standards (SABS) — Section 150 intervention — Strike related to job grading — The job grading issue was resolved, and a one-year salary agreement was concluded (Public Entities).
- Sugar Manufacturing and Refining Employers Association (SMREA) -Food Allied Workers Union (FAWU) and others - Section 150 intervention – No strike – 1-year agreement was concluded (Agriculture Sector).

One-year agreements in public entities and mining houses such as Sibanye Stillwater threatened stability in those sectors as they exposed that environment to the risk of intermittent strikes. The mining sector continued to be affected by unlawful sit-ins with strikes reported at Sibanye Stillwater Kroondal operations – Khwezi shaft and 247 Mining (Pty) Ltd in the North West province. The parties resolved the issues. The CCMA maintained contact with parties but adopted a cautious approach due to the different dynamics that led to the strikes. Unlawful strikes at Tshwane and eThekwini Municipalities affected the local government sector over outstanding salary increases and salary pay disputes. The CCMA engaged the City of Tshwane parties in a protracted Section 150 intervention, which was a failure. The municipality's affordability issues were central to the non-resolution of the dispute. Further significant challenges were noted in the parastatal sector, contributing to the non-resolution of the interest disputes between the following parties:

- CWU/BEMWAWU and SABC SOC Ltd - Matters of mutual interest.
- NUMSA/Solidarity/NUM and Denel (SOC) Ltd - Matters of mutual interest.

Budget constraints and historically deteriorating labour relations in state entities contributed to the non-resolution of the wage disputes. Despite challenges peculiar to the respective parties and the CCMA's challenges with its own budget environment, the entity achieved notable success in its mandate to reduce labour market volatility, considering that a high settlement was achieved in interest disputes and public interest interventions.

Percentage of Section 71 of the LRA cases conducted (as and when referred)

The Essential Services Committee (ESC) is a statutory committee established in terms of Section 70 of the Labour Relations Act (Act No 66 of 1995 as amended) herein after referred to as the (LRA) to, amongst others, designate services as essential. The ESC has conducted its Section 71 investigations into the following services:

- ES715: Port Services
- ES736: the services of lifeguarding beach bathers against sharks/ shark attacks
- ES741: Border Management Services

The investigations were conducted virtually and physically on the 6 to 13 of August 2024, and the services investigated were found to be essential and duly designated.

Percentage of Section 73 of the LRA cases conducted (as and when referred)

During the year under the review the ESC received and concluded eight (8) Section 73 cases listed as follows:

- ES743: LAWU vs National Institute for the Deaf
- ES744: NUM vs Intasol Tailings
- ES762: SACCAWU vs Priontex
- ES764: PMB Mental Health vs NEHAWU
- ES765: SAICWU vs RFG Foods (Pty) Ltd
- ES767: LAWU vs Innovation for the Blind
- ES779: PSA vs South African Health Products Regulatory Authority (SAHPRA))
- ES807: AfroCentric Health Ltd vs NEHAWU

Two (2) self-initiated cases conducted in order to determine whether or not the whole or a part of any service is an essential service

From 6 – 13 of August 2024 the ESC conducted a self-initiated investigation on Primary Healthcare services provided at tertiary institutions. The investigation has been completed and the designation has been rendered to parties. The service was found to be essential and duly designated.

The ESC also conducted a self-initiated investigation from 11-14 of February 2025, under Government Gazette No 51903, Notice 2933 of 2025, dated 17 January 2025, into whether pre-school and elementary education should be designated as essential. The investigation has been completed, and the service was not designated essential.

2.1.5. PROGRAMME FIVE (5): EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE

During the period under review, the 2024/25 Risk Strategy and Implementation Plan was fully implemented: fifty-six (56) activities were planned and were achieved throughout the year, registering a 86.21% Risk Profile achievement rate, with respect to mitigation, twenty-five (25) of twenty-nine (29) risk action plans identified were fully implemented over the financial year, which amounts to an increase of approximately eleven point two one percent (11.21%) when compared to the seventy-five percent (75%) completion rate achieved in the previous financial year. Action plans that were outstanding and partially completed within the financial year were transferred to the opportunities risk register.

During the 2024/25 financial year, each Department and Provincial Office developed and maintained their respective Operational Risk Registers, which outlined the identified operational risks and the accompanying response strategies to address the risks. Regular risk assessments were conducted per the risk management timetable to identify new and emerging risks. The 2024/25 Business Continuity Management (BCM) Implementation Plan was effectively implemented, resulting in the review and approval of the BCM plans and the revision of its Roadmap throughout the organisation. The BCM governance documents were also reviewed to ensure the governance culture of BCM processes remains relevant.

2.2. ORGANISATIONAL ENVIRONMENT

The reduction in the CCMA grant strained the organisation's ability to deliver on its statutory mandate. This resulted in a reduced allocation of days to part-time Commissioners, negatively impacting turnaround times and implementing a range of ICT projects, such as infrastructure refresh and Wi-Fi rollout to CCMA provincial offices. The Cloud initiative has achieved substantial progress by improving efficiency in numerous organisational processes through providing and processing ICT services on cloud platforms. Furthermore, the development of paperless dispute resolution processes has resulted in implementing the e-Commissioner platform. This platform streamlines the handling of cases and the sharing of related documents online.

2.3. KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

TABLE 8: KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

Legislation	Amendments
National Minimum Wage Act, 2018 (Act No. 9 of 2018) (NMWA)	The NMWA aims to advance economic development and social justice by protecting employees from unreasonably low wages, improving the wages of the lowest-paid employees, promoting collective bargaining, and supporting economic policy. The NMWA stipulates that the payment of the minimum wage is read into the employment contract as a term and condition of employment. Therefore, it cannot be changed unilaterally and can only be 'ignored' if the employee is offered a higher wage by agreement. South Africa officially adopted its amended the NMW on 1 March 2025. The minimum wage of R27.58 per hour increased by approximately four point four percent (4.4%) to R28.79 per hour. Farm workers and domestic workers will earn a minimum wage in line with the rate. However, workers in expanded public works programmes are entitled to a lower rate of R15.83 per hour. Learnership allowances will also increase to a minimum weekly allowance based on the credits already earned by a learner. The NMW is the amount payable for ordinary work hours. It does not include allowances (such as transport, tools, food, or accommodation), payments in kind (board or lodging), tips, bonuses, and gifts.

Legislation	Amendments
The Employment Equity Act, 1998 (Act No. 55 of 1998) (EEA)	On 14 April 2023, the Employment Equity Amendment Act 4 of 2022 was signed into law (Amendment Act). The effective date is 1 January 2025. On 15 April 2025, the Minister of Employment and Labour repealed the Employment Equity Regulations of 2014 and, pursuant to section 55(1) of the EEA published the Employment Equity Regulations, 2025, effective from 15 April 2025. In addition, in terms of sections 15A(1) and (2) of the Act, the Minister published a notice identifying national economic sectors and determining the applicable sectoral numerical targets (together referred to as the 2025 Regulations).

2.4. INSTITUTIONAL IMPACT AND OUTCOMES ACHIEVEMENT PROGRESS

ICT has made progress in enabling the realisation of the following strategic outcomes as per the ICT Strategic Plan, which aligns with the Organisation's Strategic Plan.

- ICT enables CCMA to execute its legislative and strategic mandate.
- ICT service delivery is aligned with CCMA's strategic goals and ensures that the Executives account for current and future IT Investments.
- ICT systems are fully integrated across each department to enable the satisfaction of customers/Users.
- The network capacity for all offices has been expanded through Wi-Fi initiatives for both staff and users, as well as transitioning to Software Defined Wide Area Networks (SDWAN) across all CCMA offices nationally. The Wi-Fi model is being implemented to replace network cables in the future. This initiative will also facilitate office relocations or changes in network configuration.

The following is a high-level indication of ICT strategic initiatives, with some implemented and others still in progress:

- Systems Migration to Cloud
- Digitalisation of process
- Customer Service Interface
- Automation of Departmental Processes
- AI (Transcription Service & Awards/Case Law Search Capability) Proof of Concept
- Stable IT Infrastructure
- Disaster Recovery as a Service (Cloud-based DR Solution)

The legacy systems are being decommissioned, which will see the implementation of new Enterprise Resource Planning (ERP) systems to address challenges of business and technology misalignment, as well as significant manual interventions resulting in data integrity issues, which negatively impact business operations across the value chain. The development of the Web DMS to replace eCommissioner; the eReferral and Recordings Storage Platform integrates with HR and Finance systems and improves database design for efficient reporting using Power BI. The first component of the web-based DMS, eReferral, is scheduled for deployment within the next three (3) months, and it is anticipated that all other remaining components, like the Scheduling and Awards components, will be completed in the subsequent three (3) months. It is anticipated that all DMS will be in place by 31 October 2025.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1. PROGRAMME ONE (1): ADMINISTRATION

TABLE 9: PROGRAMME ONE PERFORMANCE

PROGRAMME ONE (1)	ADMINISTRATION
PROGRAMME PURPOSE	The CCMA aims to successfully deliver on its objectives through a cohesive, well-structured organisation, in which people, processes and systems perform optimally. As a publicly accountable entity, focus will remain on a clean administration and resource optimisation. The focus is on developing human and organisational capacity towards building a world-class institution. This endeavour requires a series of strategic human resource interventions to attract, develop and retain talent. By its very nature, the CCMA is an information-intensive organisation, requiring a strong, reliable and integrated Information Management System, underpinned by the best in range of platforms, leveraging on opportunities presented by the 4IR to sustain a high-performing institution.
INSTITUTIONAL OUTCOMES	• Enhance financial viability for organisational sustainability • Improved employee turnover rate • Improved ICT service quality

3.1.1. OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

Legend				
Legend	(green)	Achieved	(red)	Not achieved

TABLE 10: PERFORMANCE OF PROGRAMME ONE (1): ADMINISTRATION 2024/25 APP

Outcome	Output	Output indicator	Audited Actual performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to the Actual Achievement for 2024/25	Reasons for deviations
1.1 Enhance financial viability for organisational sustainability	1.1.1 Sustainable and well-resourced organisation	1.1.1.1 Percentage of net surplus achieved by 31 March 2025	1%	1%	0.5%	-0.70%	-1.2%	The non-achievement of the indicator is due to expenditure incurred based on the approved rollover surplus, which is not included in the current financial year's revenue.
		1.1.1.2 Ratio of safety cash margin achieved by 31 March 2025	1.3:1	1.37:1	1:1	1.29:1	0.29	Overachievement on this indicator is due to a slight increase in the organisation's cash position as of 31 March 2025 compared to the previous year, resulting from reduced cash outflows.
1.2 Improved employee turn-over rate	1.2.1 Improved Human Resource Management	1.2.1.1 Percentage of 2024/25 Human Resources Plan implemented by 31 March 2025	153% (49/32)	108.82% (37/34)	100%	97.06% (33/34)	2.94%	The non-achievement was due to two (2) key Exco Roles that are filled with Acting incumbents (NCS: DP & R and Executive: Governance and Strategy) resulting in Talent Forum meetings not taking place.

Outcome	Output	Output indicator	Audited Actual performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to the Actual Achievement for 2024/25	Reasons for deviations
		1.2.1.2 Number of training interventions delivered to develop identified stakeholders per annum	New	75	38	64	26	Overachievement on this indicator is due to that: • In Quarter 1, two (2) training interventions that are on the approved annual training plan were delivered, and four (04) training interventions were delivered as requested by Provinces/Departments. • In Quarter 2, one (1) additional training intervention, Employment Equity for Committees workshop, which appears on the annual training plan is that the business unit requested that it be delivered during Quarter 2 and not Quarter 3 (three) as originally planned because committee members needed the knowledge to make meaningful contributions in the committee. Two (2) other training interventions were delivered as requested by Departments/Regions. • In Quarter 3, an additional five (5) interventions, including four (4) requests. • In Quarter 4, six (6) additional training interventions were delivered as requested by Provinces/ Departments, and six (06 training sessions were offered as continuous training, as they are delivered throughout the financial year and accounted for only in Quarter 4.
1.3 Improved ICT service quality	1.3.1 Improved efficiencies	1.3.1.1 Number of ICT Projects on automation and integration of systems deployed by 31 March 2025	3	3	2	1	-1	The non-achievement on this indicator is due to the contract cancellation by the service provider. Regarding the new ERP project, engagements are underway with the vendor regarding the separation following their request to exit the contract. This will mean returning to the market to find a new vendor. The project faced delivery challenges within agreed timelines, with only some of the current Business Processes having been completed and the agreed implementation of the payroll module on 1 March having been missed. The organisation has not incurred any expenses on the project thus far.
		1.3.1.2 Percentage of uptime ICT critical systems implemented by 31 March 2025	99.39% (8 697/8 751)	99.81% (35 070/ 35 136)	90%	99.40% (8 708/8 760)	9.40%	Overachievement on this indicator is due to the benefits of cloud migration that has minimised the system downtime of applications including (Teams, CMS, Sage and emails)

3.1.2. STRATEGIES TO OVERCOME AREAS OF UNDER-PERFORMANCE

The target for the Percentage of net surplus achieved by 31 March 2025 was not met and CCMA will conduct monthly cash flow forecasts and analysis to ensure that the entity is able to meet its short term- obligations and adherence to supplier payment terms.

The target for Percentage of Human Resources Plan implemented by 31 March 2025 was not met due to institutional arrangements as a consequence of the development of the new strategy and macrostructure. The Talent Management Framework will be reviewed during the 2025/26 financial year, and i the the CCMA intends to hold a Talent Management Forum as soon as key appointments have been confirmed.

The target for Number of ICT Projects on automation and integration of systems deployed by 31 March 2025. The ERP project was not delivered due to its cancellation, which arose after a mutual separation between the organisation and the service provider. The decision to end the collaboration was reached by both parties, often because of differences in expectations, project requirements, timelines, or the evolving needs of the business. This mutual agreement to part ways led to the discontinuation of all project activities, making it impossible to complete or launch the intended ERP solution. As a direct consequence of this separation and subsequent cancellation, the ERP project was officially closed without delivery, and the project will be relaunched in the 2025/26 financial year. In addition, the target is no longer part of APP therefore underperformance will not arise in the future.

3.1.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 11: PROGRAMME ONE: HIGH PERFORMANCE INSTITUTION: LINKING PERFORMANCE WITH BUDGETS

Programme	2024/25			2023/24		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME ONE (1)	267 481	252 386	15 095	229 775	219 092	10 683
Total	**267 481**	**252 386**	**15 095**	**229 775**	**219 092**	**10 683**

3.2. PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTION

TABLE 12: PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTION

PROGRAMME TWO (2)	PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTION
PROGRAMME PURPOSE	Through the delivery of Collective Bargaining support processes and the implementation of Dispute Prevention and Workplace Outreach (DP&WO) services and projects to transform and build relations and capacity in the workplace, this programme aims to respond appropriately and timeously to labour market developments through focused proactive and reactive labour market interventions for successful dispute prevention and management and workplace transformation whilst promoting and supporting dialogue, democratisation, best employment practices and relationship building in the workplace.
INSTITUTIONAL OUTCOMES	• Enhance dispute management and prevention • Improved workplace relations • Effective essential services dispute management, prevention and resolution

3.2.1. OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

TABLE 13: PERFORMANCE OF PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTION- 2024/25 APP

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
2.1. Enhance dispute management and prevention	2.1.1. Orderly Collective Bargaining Processes	2.1.1.1. Number of Collective Bargaining Support Processes conducted for strategically identified Users per annum	7	10	5	9	4	The overachievement on this indicator is due to the demand from users and trust in the effectiveness of the collective bargaining support process.
		2.1.1.2. Number of Collective Bargaining Pre-Bargaining Conferences conducted for strategically identified Users per annum	3	3	2	5	3	Overachievement on this indicator is due to the improved uptake of the intervention attributed to the awareness campaign initiated in collaboration with BRICS. There was also an improvement in timing on offers made to parties.

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
2.2. Improved workplace relations	2.2.1. Engaged workplace	2.2.1.1. Number of targeted workplaces engaged to implement transformation of workplace relations project(s) per annum	9	10	5	8	3	Overachievement on this indicator is due to the fact that the Gauteng Province signed two (2) more additional project plans to mitigate the possibility of cancellation of the other projects.
		2.2.1.2. Number of vulnerable sector projects delivered to targeted Users per annum	10	10	5	9	4	Overachievement on this indicator is due to the fact that the Gauteng Province signed two (2) additional project plans; the Eastern Cape, Limpopo Province, North West and Western Cape provinces signed one (1) additional project plan each to mitigate the possibility of project cancellation.
		2.2.1.3. Percentage of positive rating on participant evaluation outcomes attained per annum	40.79% (4 907/12 030)	90.83% (3051/3359)	90%	100% (4 778/4 778)	10%	Overachievement on this indicator is attributed to the high user satisfaction ratings given by attendees, which emanate from the quality of the training and capacity-building interventions/ activities delivered across all eight (8) provinces.

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
2.3. Effective dispute resolution mechanism in essential services	2.3.1. Improved essential service dispute resolution	2.3.1.1. Number of interventions conducted to promote effective dispute resolution in essential services per annum	12	12	8	8	0	N/A
		2.3.1.2. Number of stakeholders engaged to make inputs on legislative changes per annum	4	3	2	2	0	N/A
		2.3.1.3. Number of entities engaged to ensure that are minimums to be maintained during industrial action in essential services per annum	130	169	100	122	22	Overachievement of this indicator is due to the ESC receiving a number of requests (outside of the planned engagements) from entities to conduct facilitations on Minimum Service Agreements (MSAs).
		2.3.1.4. Number of Essential Services Designations, Minimum Services Agreements, Minimum Service Determinations and/or Maintenance Services Determinations monitored for implementation and observance per annum	8	8	8	10	2	Overachievement of this target was due to: • A request received from Independent Commercial Hospitality and Allied Workers Union (ICHAWU) to conduct a Monitoring and Evaluation exercise at the University of Stellenbosch to establish what led to the strike that occurred at the university and to ensure that the university commences with the conclusion of their MSA. • The ESC conducting a Monitoring and Evaluation Exercise at the Nelson Mandela Bay Municipality. The ESC was called upon to assist in resolving the dispute.
		2.3.1.5. Number of awareness sessions on essential services designation conducted per annum	15	16	8	9	1	Overachievement of this target was due to the request received from SAMWU shop stewards at the Ekurhuleni region to conduct an awareness presentation in an effort to capacitate the shop stewards. The ESC accepted this request as it will assist in ensuring the conclusion of MSAs for the municipality.

3.2.2. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

No under-performance for the programme.

3.2.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 14: PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTION: LINKING PERFORMANCE WITH BUDGET

Programme	2024/25			2023/24		
	Budget	Actual Expendture	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME TWO (2)	11 866	12 708	(842)	13 645	12 018	1 627
Total	**11 866**	**12 708**	**(842)**	**13 645**	**12 018**	**1 627**

3.3. PROGRAMME THREE (3): SPECIAL INTERVENTIONS AND SUPPORT

TABLE 15: PROGRAMME THREE (3): SPECIAL INTERVENTIONS AND SUPPORT

PROGRAMME THREE (3)	SPECIAL INTERVENTIONS AND SUPPORT
PROGRAMME PURPOSE	The CCMA/BUSA Web Tool forms part of the Presidential Job Summit Framework Agreement of 4 October 2018. The project emanated from a BUSA study conducted in 2015/16, which showed that small businesses needed guidance on employment law, which was a key impediment to their formalisation and willingness to employ people. The free-to-use SME Labour Support Web Tool provides dedicated guidance to smaller businesses on labour relations processes and matters. It is used by employers and employees alike.
INSTITUTIONAL OUTCOMES	• Effective support to Presidential projects.

3.3.1. OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

TABLE 16: PERFORMANCE OF PROGRAMME THREE (3): SPECIAL INTERVENTION AND SUPPORT- 2024/25 APP

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
3.1. Effective support to Presidential projects	3.1.1. Contribution to Presidential priorities	3.1.1.1. Percentage of Phase 3 of the CCMA/BUSA SME Labour Advice Web Tool implemented by 31 March 2025	111.5% (29/26)	100%	100%	120% (24/20)	20%	• Overachievement on this indicator was due to the following four (4) additional activities that were requested:Request received from the Cape Chamber of Commerce to attend an online meeting in October 2024 to demonstrate and explain the Web Tool. • Invitation received to attend and present at the Cape Chamber of Commerce Mitchells Plain Chapter Focus Group meeting at Mitchells Plain Chapter on 26 November 2024. • Testing of the new Web Tool site and updating errors and documents on the Web Tool. • The Communications Unit requested TDU's input on the development of the new CCMA and BUSA Web Tool poster for social media marketing.

3.3.2. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

No under-performance for the programme.

3.3.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 17: PROGRAMME THREE (3): SPECIAL INTERVENTION AND SUPPORT: LINKING PERFORMANCE WITH BUDGET:

Programme	2024/25			2023/24		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME THREE (3)	14 580	13 590	990	16 455	16 082	373
Total	**14 580**	**13 590**	**990**	**16 455**	**16 082**	**373**

3.4. PROGRAMME FOUR (4): EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES

TABLE 18: PROGRAMME FOUR (4): EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES

PROGRAMME FOUR (4)	EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES
PROGRAMME PURPOSE	To advance accessible, efficient and quality resolution and enforcement mechanisms to sufficiently address the growing inequality in the labour market due to external factors changing the nature of work, a proactive approach to the advancement of social justice is required to adequately maintain social cohesion, contribute to labour peace and human advancement and progress. The CCMA will focus on initiatives that will ensure increased and effective access to the CCMA in vulnerable areas and amongst vulnerable groups through collaboration with strategic partners and increased access points, as well as initiatives that will enhance the efficiency of service delivery, quality of settlements and enforceability of awards.
INSTITUTIONAL OUTCOMES	• Improved service quality • Improved access to CCMA services • Jobs saved • Reduced potential for industrial action

3.4.1. OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

The CCMA's drive to contribute towards labour market stability and advancing economic development includes ongoing collaboration with and support for our strategic partners. In this regard, accredited Bargaining Councils and Private Agencies play an integral role in industry sustainability and employment security by serving their members' interests in managing and implementing industry-wide negotiations and agreements. The CCMA, through its Councils and Agencies unit, oversees the management and support of the accreditation processes of Bargaining Councils and Private Agencies by ensuring proper monitoring and evaluation of their dispute resolution performance, subsidy payment management, and ensuring that stakeholder relations are maintained.

The CCMA convenes regular meetings with Bargaining Councils and those that seek to establish their dispute resolution capability in line with their registration and accreditation requirements. There are currently thirty-five (35) accredited Bargaining Councils and four (4) Private Agencies. The CCMA continued to work closely with Bargaining Councils and Private Agencies, providing the following support:

a. A process and standard/criteria for appointing new panellists to address capacity challenges faced by Councils.

b. Regular visits and engagements with Bargaining Councils on administrative issues, financial sustainability, and collective bargaining support.

c. Additional support processes to assist newly registered Bargaining Councils and accredited Private Agencies in setting up their infrastructure and getting their dispute resolution functions underway, meeting the CCMA's accreditation standards and complying with their accreditation conditions.

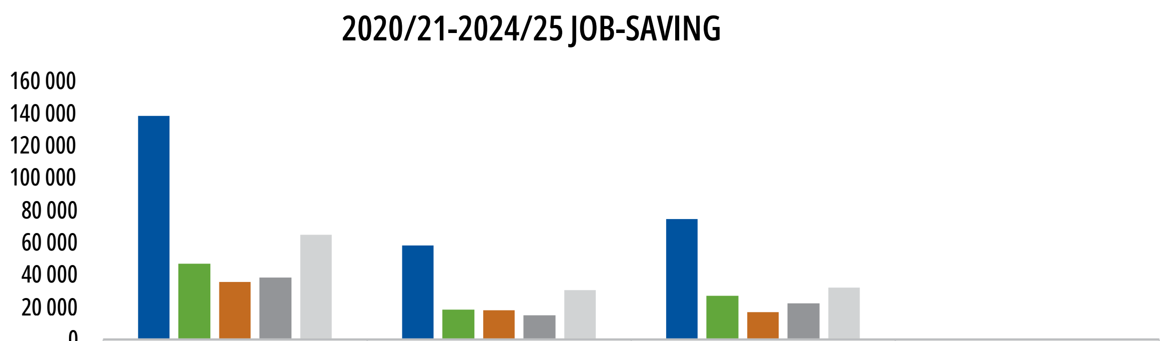
The CCMA convened quarterly operations workshops with all accredited Councils. These workshops addressed accreditation matters, strengthened and maintained stakeholder relationships, and identified and addressed challenges faced by Councils and Agencies in terms of accreditation, operations, ICT challenges and, where applicable, collective bargaining. The quarterly workshops with the Bargaining Councils enable them to share experiences and adopt a consistent approach to dispute resolution across the labour market. Ongoing support and monitoring ensure that Councils and Agencies can perform their functions effectively. During the 2024/25 financial year, a total of 48 498 referrals were dealt with by accredited Councils. The CCMA also ensured that subsidy payments for the total number of 7 743 cases were paid out to the amount of R5 704 850.94. A total of 7 984 enforcement applications referred under section 143 of the LRA were received from Bargaining Councils and processed and certified accordingly.

During the 2024/25 financial year, the CCMA dealt with 2 366 mutual interest disputes and settled seventy-three percent (73%) of those. Ninety-three (93) public interest matters were conducted, of which ninety-seven percent (97%) were resolved. Despite the poor economic outlook, which has recently been exacerbated by the global tariff wars, the number of employees likely to be retrenched during the period under review, is lower than during the COVID-19 period.

The labour market continues to grapple with rail, infrastructural challenges and tariffs, to mention a few, putting pressure on businesses to re-evaluate input costs and consider restructuring operations. The mining sector remains vulnerable and recorded the highest number of potential job losses. Despite this reality, commitment and dedication by all role players in mitigating job losses through the CCMA facilitated processes resulted in forty-five percent (45%) of jobs being saved in this sector.

Over the five-year period, Section 189A processes facilitated by the CCMA on average resulted in forty-four percent (44%) of jobs saved (140 544) of those employees likely to be retrenched (324 795). Actual retrenchments were recorded at 173 512.

FIGURE 7: JOB-SAVING



	Employee Likely To Be Retrenched	Job Saved	Total Retrenchments	%
YTD 2020/21	138 816	58 165	74 747	42%
YTD 2021/22	46 953	18 715	27 003	40%
YTD 2022/23	35 679	18 196	16 896	51%
YTD 2023/24	38 428	14 887	22 554	39%
YTD 2024/25	64 919	30 581	32 312	47%

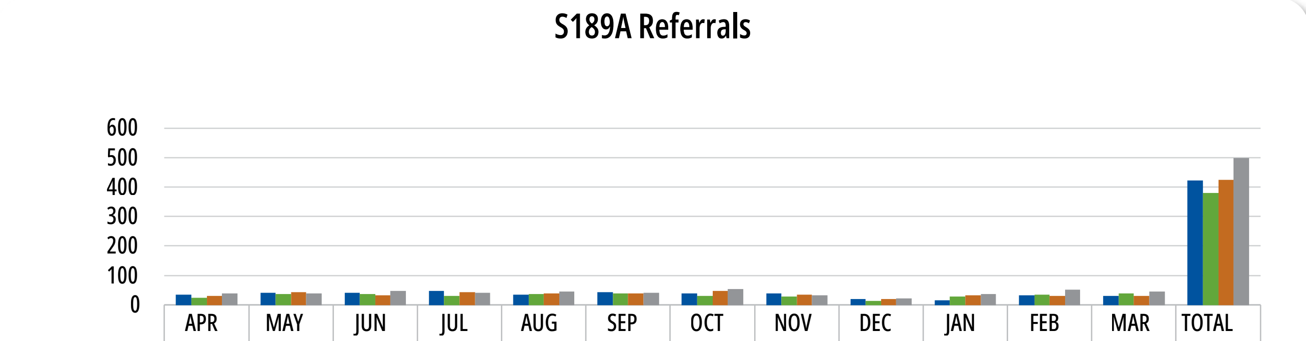
As depicted in the table below, the highest number of job losses occurred in the mining sector (13 821), followed by the Post Office (5 014), and transport sector (2 891).

TABLE 19: JOB-SAVING BY SECTOR

SECTOR	EMPLOYEES LIKELY TO BE RETRENCHED	FORCED RETRENCHMENTS	VOLUNTARY RETRENCHMENTS	TOTAL RETRENCHMENTS	OTHER	JOB SAVED (#)	JOBS SAVED (%)
Agriculture/Farming	1 311	676	57	733	18	560	43%
Banking/Finance	158	66	67	133	1	24	15%
Building/Construction	626	157	36	193	1	432	69%
Business/Professional services	465	78	74	152	12	301	65%
Civil Engineering	234	193	0	193	0	41	18%
Chemical	317	67	26	93	8	216	68%
Cleaning/Laundry	130	23	9	32	0	98	75%
Distribution/Warehousing	31	11	0	11	0	20	65%
Entertainment/Leisure	355	112	23	135	3	217	61%
Electrical	159	7	99	106		53	33%
Fishing	64	4	7	11	1	52	81%
Food/Beverage (manufacturing & processing)	2 010	494	144	638	23	1 349	67%
Glass (packaging & manufacturing)	128	24	79	103	0	25	20%
Health (private)	540	420	19	439	3	98	18%
Hotel	60	0	21	21	0	39	65%
Information and Communication Technology	739	116	228	344	28	367	50%
Leather Footwear	100	43	37	80	0	20	20%
Local Government / Municipality - SETA	20	0	0	0	0	20	100%
Manufacturing	3 844	1 318	742	2 060	85	1 699	44%
Metal	4 723	358	89	447	1	4 275	91%
Media	259	36	17	53	0	206	80%
Mining	27 495	5 705	8 116	13 821	1 404	12 270	45%
Motor	1 735	445	791	1 236	12	487	28%
Paper/Printing/Packaging	638	268	80	348	3	287	45%
Pharmaceutical (manufacture)	713	313	12	325	2	386	54%
Post Office	6 000	4 889	125	5 014	285	701	12%
Religious Community	795	130	217	347	0	448	56%
Retail	4 358	1 353	183	1 536	27	2 795	64%
Safety/Security	904	563	12	575	0	329	36%
Telecommunications	242	2	53	55	5	182	75%
Transport	5 349	2 526	365	2 891	88	2 370	44%
Clothing	164	8	0	8	0	156	95%
Education	54	0	0	0	0	54	100%
Wood and Paper	86	56	17	73	13	0	0%
Waste Recycling	113	28	78	106	3	4	4%
TOTAL	**64 919**	**20 489**	**11 823**	**32 312**	**2 026**	**30 581**	**47%**

The total number of those likely to be retrenched and the number of actual retrenchments has surged by sixty-nine percent (69%) and forty-three percent (43%), respectively, compared to the previous year. This is a cause for concern as it affects unemployment levels, which results in poverty. The CCMA's dedicated focus on employment security has continued to ensure that all available options are considered in Section 189A processes, as can be gleaned above from the job-saving results. The number of retrenchment referrals received in the period under review increased by seventeen percent (17%) (499) compared to the previous year (425). The effect of the increase should be read in context, that is with the total number of employees likely to be retrenched.

FIGURE 8: S189A REFERRALS



	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
2021/22	34	42	41	48	35	43	40	39	21	16	33	31	423
2022/23	25	36	38	31	37	39	30	29	13	28	35	39	380
2023/24	30	43	32	44	39	40	47	35	21	33	31	30	425
2024/25	40	40	48	42	45	42	54	32	22	37	52	45	499

The table below represents selected completed Section 189A matters:

TABLE 20: SELECTED COMPLETED SECTION 189A MATTERS

SECTOR	PARTIES	EMPLOYEES LIKELY TO BE RETRENCHED	TOTAL RETRENCHMENT	JOBS SAVED
Postal Services	Democratic Postal and Communications Union (DEPACU) – South African Postal Workers' Union (SAPWU) - Solidarity and Communication Workers Union (CWU) obo Members/South African Post Office Ltd	6 000	5 014	701
Automotive	National Union of Metalworkers of South Africa (NUMSA) obo Members/Mercedes-Benz South Africa Ltd	702	559	141
Mining	AMCU – NUM and UASA obo Members/Impala Platinum Ltd	1 164	313	851
Retail	South African Commercial Catering and Allied Workers Union (SACCAWU) - Joint Affirmative Management Forum (JAMAFO) obo Members and Non-unionised employees/Pick 'n Pay Retailers	508	22	486
Mining	AMCU-NUM-UASA- Solidarity obo Members/Sibanye Rustenburg Platinum Mine	3 500	2 039	639
Food & Beverages	Food and Allied Workers Union (FAWU) obo Members/South African Breweries (Pty) Ltd	500	109	388
Mining	NUM - Solidarity and NUMSA obo Members/ Bakubung Platinum Mine	345	18	303

SECTOR	PARTIES	EMPLOYEES LIKELY TO BE RETRENCHED	TOTAL RETRENCHMENT	JOBS SAVED
Mining	NUM obo Members and Non-unionised employees/ Impala Bafokeng Rasimone Management Services (Pty) Ltd	649	497	0
Metal & Engineering	NUMSA - AMCU - Solidarity/ Solidariteit obo Members/Real Tree Trading1 (Pty) Ltd and Monyetla Services (Pty) Ltd	930	0	930
Metal & Engineering	NUMSA - AMCU - Solidarity/ Solidariteit obo Members/Real Tree Trading1 (Pty) Ltd and Monyetla Services (Pty) Ltd	274	0	274
Metal & Engineering	NUMSA and Solidarity/Solidariteit obo Members/ ArcelorMittal South Africa	2 500	0	2 500
Mining	NUM – AMCU - Solidarity/Solidariteit obo Members/ Sishen Iron Ore Company	893	155	727
Mining	AMCU-NUM-UASA obo Members/ Anglo American Platinum	3 163	2 059	1 104
Manufacturing	NUMSA/NUM/Solidarity/UASA obo members/Denel SOC Ltd	491	179	312
Mining	AMCU-NUM-Solidariteit/Solidarity and UASA obo Members/Sibanye Gold Ltd - Corporate Office and 15 others	1 794	730	916
Retail	SACCAWU - JAMAFO obo Members and Non-unionised employees/Pick 'n Pay Retailers	317	164	153
Mining	NUM - AMCU - UASA and Solidarity/Solidariteit obo Members/ Seriti Power (Pty) Ltd	1 150	969	181
Information & Communication Technology	CWU - ICTU - Solidarity and SACU obo Members/ Business Connexion (Pty) Ltd	475	259	216
Mining	NUM, AMCU and Solidarity obo Members/Zululand Anthracite Colliery (Pty) Ltd - ZAC Mining	491	469	22
Mining	NUM, AMCU and Solidarity obo Members/Zululand Anthracite Colliery (Pty) Ltd - ZAC Processing	96	0	96
Health	Non-unionised employees/Community Media Trust	282	275	4
Mining	NUM - UASA - Solidarity obo Members/Petra Diamond South Africa	197	139	58
Health Services	Non-unionised employees/Mothers2Mothers	419	367	52
Health Services	Non-unionised employees/Right to Care	453	48	405
TOTAL		**27 293**	**14 384**	**11 459**

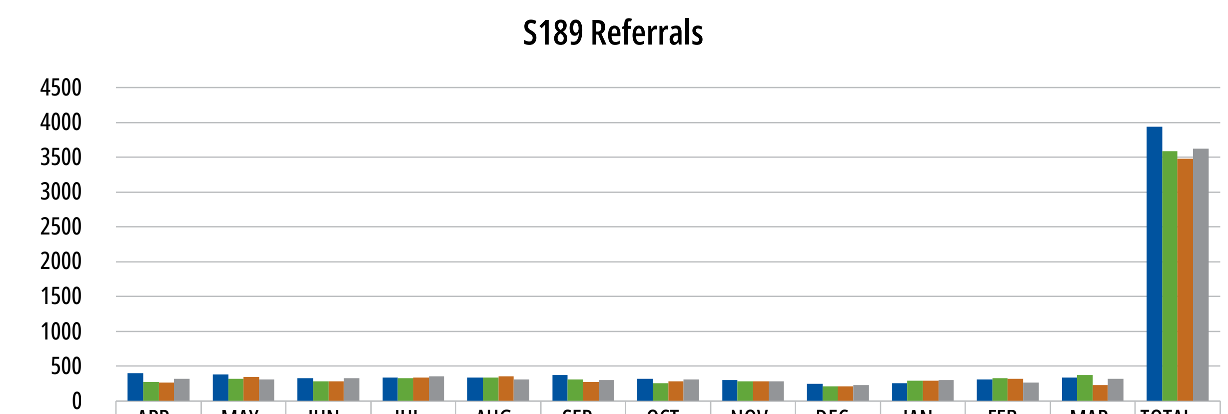
The table below represents the selected high-profile Section 189A matters in progress

TABLE 21: SELECTED HIGH–PROFILE SECTION 189A MATTERS

SECTOR	PARTIES	STATUS	EMPLOYEES LIKELY TO BE RETRENCHED
Telecommunications	CWU // Vodacom (Pty) Ltd	In Progress	115
Mining	NUM and UASA // Barberton Mines (Pty) Ltd	In Progress	980
Metal	NUMSA-AMCU and SOLIDARITY // Real Tree Trading 1(Pty) Ltd and Monyetla Services	In Progress	948
Mining	UASA and NUM obo Members // Anglo American Platinum	In Progress	210
Metal	NUMSA and Solidarity obo Members // ArcelorMittal South Africa	In Progress	2 200
TOTAL			**4 453**

The Return-to-Work Index (RTWI) has exceeded eight percent (8%), indicative of efforts by all dispute resolution officials to pursue the primary remedy in dismissal cases in all CCMA processes. Despite the challenging economic conditions threatening job security, on the positive side, the number of Section 189 referrals increased only by four point three nine percent (4.39%).

FIGURE 9: S189 REFERRALS



	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	TOTAL
2021/22	399	381	332	337	340	369	319	304	249	258	309	341	3938
2022/23	277	320	282	324	335	309	257	285	212	291	324	373	3589
2023/24	262	345	279	339	352	278	286	284	211	293	322	227	3478
2024/25	322	312	329	356	307	300	308	280	227	299	261	319	3620

TABLE 22: PROGRAMME FOUR (4) PERFORMANCE: EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES- 2024/25 APP

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
4.1. Improved service quality	4.1.1. Resolved disputes	4.1.1.1. Percentage of conciliable cases heard within 30 days at first event (excludes agreed extensions, where certificates were issued, out of jurisdiction cases/ withdrawn/settled by parties cases prior to the matter being scheduled, no process cases and cases which are not conciliable or where conciliation is not first process)	99.92% (131 221/ 131 322)	99.65% (140 258/ 140 750)	90%	99.57% (139 811/ 140 410)	9.57%	Overachievement on this indicator due to that it is a legislated target. There are numerous control measures in place to mitigate against matters scheduled outside of thirty (30) days which includes daily reports to regions. Although the efficiency target is ninety percent (90%) we strive to achieve one hundred percent (100%) delivery on output.
		4.1.1.2. Percentage of arbitration awards rendered sent to parties within fourteen (14) days of the conclusion of the arbitration proceedings (excludes extensions granted and heads of arguments filed)	99.95% (17 947/ 17 956)	99.99% (17130/17131)	90%	99.99% (15 540/ 15 542)	9.99%	Overachievement on this indicator is due to the numerous control measures in place to mitigate against late awards sent to parties which include daily reports to regions. to that it is legislated Although the efficiency target is ninety percent (90%) we strive to achieve one hundred percent (100%) delivery on output.
		4.1.1.3. Percentage of disputes of interests resolved per annum	67.91% (2 142/3 154)	58.8% (1 002/1 703)	54%	72.70% (1720/2366)	18.70%	Overachievement on this indicator is due to consistent efforts by regions to follow up on unresolved matters.
		4.1.1.4. Percentage of Section 71 of the LRA cases conducted (as and when referred) per annum	100% (91/1)	100% (3/3)	100%	100% (3/3)	0%	N/A
		4.1.1.5. Percentage of Section 73 of the LRA Act cases conducted (as and when referred) per annum	100% (8/8)	100% (4/4)	100%	100% (8/8)	0%	N/A
		4.1.1.6. Number of self-initiated cases conducted in order to determine whether or not the whole or a part of any service is an essential service per annum	3	3	2	2	0	N/A

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from planned target to Actual Achievement for 2024/25	Reasons for deviations
4.2. Improved access to CCMA services	4.2.1. Improved access and knowledge of CCMA services	4.2.1.1. Number of Users who access CCMA services from identified sectors reached per annum	0	335 834	120 000	208 792	88 792	Overachievement on this output indicator could be attributed to the high number of Users who access CCMA services from the identified sectors due to the dynamic labour market challenges.
		4.2.1.2. Percentage of 2024/25 advocacy campaign plan implemented by 31 March 2025	137.85% (244/177)	120.59% (246/204)	100%	0%	-100%	The non-achievement of this output indicator is as follows: A total of two hundred and eighty-four (284) activities were delivered in line with the approved 2024/25 Advocacy Campaign Plan. One hundred and fifty-three (153) of these activities were delivered through planned User/ Sector Forum meetings and Radio Talk-shows, and the other one hundred and thirty-one (131) activities were delivered by responding to Stakeholder/ Social Partner requests as and when agreed. The deficiency in the activities that are responded to as and when agreed is that they are impractical to plan for; as a result, the reporting of these activities is not in line with the TID. Therefore, due to the misalignment between the method of calculation in the TID and the approved 2024/25 Advocacy Campaign Plan, the actual performance delivered could not be verified.
4.3 Jobs saved	4.3.1 Averted job losses	4.3.1.1. Percentage of jobs saved compared to employees likely to be retrenched (as per the cases referred to the CCMA) per annum	51% (18 196/ 35 679)	38.74% (14 887/ 38 428)	38%	47.11% (30 581/ 64 919)	9.11%	Overachievement on this indicator is due to one hundred percent (100%) job-savings in some of the finalised Section 189A facilitations, the mining sector resulted in forty-five percent (45%) job-savings, as most of the Section189As that were pending have been closed.
		4.3.1.2. Percentage of Return-to-work index achieved by 31 March 2025	8.61% (4 360/50 635)	7.46% (3 740/50 134)	6%	7.80% (2 547/32 635)	1.80%	Overachievement on this indicator was due to the favourable conditions in the labour market and economic conditions.
4.4. Reduced potential for industrial action	4.4.1. Reduced labour market volatility	4.4.1.1. Percentage of public interest disputes resolved per annum	98.13% (105/107)	96.94% (95/98)	90%	96.77% (90/93)	6.77%	The overachievement on this indicator is due to follow-ups by regions on unresolved matters and the positive response by parties to Section 150 intervention offers. Experienced mediators are appointed for the interventions.

3.4.4. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

The method of calculation in the Technical Indicator Description (TID) for the output indicator "Percentage of the Advocacy Campaign Plans implemented by 31 March 2026" in the 2025/26 Annual Performance Plan will be revised to align with the approved Advocacy Campaign Plan, at mid-term review in September 2025.

3.4.5. LINKING PERFORMANCE WITH BUDGETS

TABLE 23: PROGRAMME FOUR (4): EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES: LINKING PERFORMANCE WITH BUDGET

Programme	2024/25			2025/26		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME FOUR (4)	697 020	699 148	(2 128)	793 604	784 347	9 257
Total	**697 020**	**699 148**	**(2 128)**	**793 604**	**784 347**	**9 257**

3.5. PROGRAMME FIVE (5): EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE

TABLE 24: PROGRAMME FIVE (5): EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE

PROGRAMME FIVE (5)	EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE
PROGRAMME PURPOSE	The continuous scanning of the organisation's internal and external operating environment through research and strategic forecasting is core to successful strategy implementation and service delivery. This will result in the organisation's ability to forecast strategy effectiveness and proactively respond to changes. To sustain the catalytic environment for successful strategy implementation and governance, the CCMA will also focus on initiatives that deploy risk and governance failure mitigation strategies within the changing organisational environment by developing and implementing an integrated governance, compliance and risk framework. Good governance ensures organisational integrity, operational excellence and enables the maintenance of partnerships and impactful strategy implementation.
INSTITUTIONAL OUTCOMES	• Optimised governance level

3.5.1. OUTCOMES, OUTPUTS, OUTPUT INDICATORS, TARGETS AND ACTUAL ACHIEVEMENTS

TABLE 25: PROGRAMME FIVE (5) PERFORMANCE: EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE- 2024/25 APP

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from the planned target to the Actual Achievement for 2024/25	Reasons for deviations
5.1. Optimised governance level	5.1.1. Generation of business intelligence	5.1.1.1 Number of strategic forecasting and situational analysis conducted per annum	1	1	1	1	0	N/A
	5.1.2. Good governance	5.1.2.1. Percentage of the 2024/25 Compliance Management Plan implemented by 31 March 2025	138.24% (47/34)	123.81% (52/42)	100%	135.71% (57/42)	35.71%	• Overachievement on this indicator is due to additional requests that were not planned. The requests were as follows: • Exclaim Innovation and Solutions Training to all Act Owners • Risk, Compliance, Business Continuity Management (BCM) and Ethics Champion Training • Bloemfontein Office Training

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from the planned target to the Actual Achievement for 2024/25	Reasons for deviations
								• Risk, Compliance, BCM and Ethics Champion Training • Risk, Compliance, BCM and Ethics Champion Letters and Memo • Supply Chain Due Diligence workbook • Compliance Analysis for Legislations that impact compliance to Occupancy Certificates • Conformance Testing Report: Unpredictable Testing on CCMA Rates Payment • Appointment of Risk, Compliance, Ethics, and BCM Champion • Provincial site visit – Emalahleni • Appointment of Risk, Compliance, Ethics, BCM Champions • Polokwane provincial site visit • Tzaneen provincial site visit • Ad hoc Compliance Request - legislation that refers to CCMA not being in the position to buy and own assets such as buildings. • CCMA Compliance ICT Framework

Outcome	Output	Output indicator	Audited Actual Performance 2022/23	Audited Actual Performance 2023/24	Planned Target 2024/25	Actual Achievement 2024/25	Deviation from the planned target to the Actual Achievement for 2024/25	Reasons for deviations
		5.1.2.2. Percentage of the 2024/25 Risk Management Plan Implemented by 31 March 2025	128.85% (67/52)	136.54% (71/52)	100%	123.2% (69/56)	23.20%	Overachievement on this indicator was as a result of following: • Ad hoc risk analysis conducted for the Lease planning committee • Provincial Site Visit report KwaZulu-Natal (NPS & ND) and Mpumalanga (Secunda) • Provincial Site Visit report Kimberley, Richards Bay and Newcastle • Ad hoc risk analysis conducted for Certificates of Occupancy • Ad hoc risk analysis for non-availability of office at the Emalahleni Office • GB and DEL Budget Mitigation Presentation • High-level Risk Analysis on CCMA Mou Lexis Nexis • High-level Analysis on fake information sent to bidders • High-level due diligence on Tulukamzuri • Ad hoc risk analysis Delayed Tenant Installations at PMB region • Provincial site visits (Emalahleni Mbombela, George and Cape Town) • Ad hoc high-level due diligence on Indonesia Dispute Board (IDP) • Risk analysis: Unisa

3.5.2. STRATEGY TO OVERCOME AREAS OF UNDERPERFORMANCE

No underperformance for the programme.

3.5.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 26: PROGRAMME FIVE (5): EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE: LINKING PERFORMANCE WITH BUDGET

Programme	2024/25			2023/24		
	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME FIVE (5)	35 673	32 306	3 367	42 403	36 712	5 691
Total	**35 673**	**32 306**	**3 367**	**42 403**	**36 712**	**5 691**

4. REVENUE COLLECTION

TABLE 27: CCMA REVENUE COLLECTION DURING THE 2024/25 FINANCIAL YEAR

SOURCES OF REVENUE	2024/25			2023/24		
	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
Government Grant	975 853	975 853	-	1 041 163	1 041 163	-
Conscientious Objectors Funding	1 100	1 027	73	1 566	1 195	371
Investment Income	12 000	12 647	(647)	11 396	14 728	(3 332)
Services Rendered	7 900	8 307	(407)	5 695	8 822	(3 127)
Other Income	1 300	735	565	-	1 563	(1 563)
Retention of Roll Over Surplus	28 467	-	28 467	36 062	-	36 062
Donations Received	-	4 250	(4 250)	-	3 557	(3 557)
Gain on Foreign Exchange	-	311	(311)	-	-	-
Total	**1 026 620**	**1 003 130**	**23 490**	**1 095 882**	**1 071 028**	**24 854**

5. CAPITAL INVESTMENT

TABLE 28: CCMA CAPITAL INVESTMENT AS AT 31 MARCH 2025

ASSET CLASS	OPENING BOOK VALUE	ADDITIONS YTD	DISPOSALS YTD	DEPRECIATION	CLOSING BOOK VALUE
	R	R	R	R	R
IT Equipment	22 813 020	8 970 889	(380 879)	(3 838 744)	27 564 286
Computer Software	27 650 802	24 426 690	(33)	(31 317 128)	20 760 331
Furniture & Fixtures	4 828 826	121 411	(23 284)	(635 744)	4 291 209
Leasehold Improvement	158 076	-	(371)	(63 765)	93 940
Motor Vehicle	23 510	-	-	(4 949)	18 561
Office Equipment	4 296 860	1 058 069	(68 861)	(621 322)	4 664 746
Leased Motor Vehicle	6 493 725	-	-	(1 367 097)	5 126 628
Leased Office Equipment	46 668	8 996	(6)	(39 667)	15 991
Total	**66 311 487**	**34 586 055**	**(473 434)**	**(37 888 416)**	**62 535 692**

6. FIVE (5) YEAR REVIEW OF FINANCIAL HEALTH

TABLE 29: FIVE (5) YEAR REVIEW OF FINANCIAL HEALTH

ITEM	2020/21	2021/22	2022/23	2023/24	2024/25
	R'000	R'000	R'000	R'000	R'000
Grant income & services rendered	955 537	1 019 377	1 082 391	1 070 943	1 003 131
Accumulated surplus	36 338	73 308	82 802	89 845	82 838
Interest received	5 654	6 086	13 206	14 728	12 647
Investments & cash	69 367	141 585	140 692	95 453	104 745
Current ratio	1.0	1.3	1.40	1.53	1.40

PART C

GOVERNANCE

PART C

GOVERNANCE

1. INTRODUCTION

Corporate governance embodies processes and systems by which public entities are directed, controlled, and held accountable. The CCMA derives its governance responsibility from applicable legislation, such as the PFMA, the LRA, and the principles outlined in the King IV Report on Corporate Governance for South Africa, 2016 (King IV™) and best practice. Parliament, the Executive Authority and the GB of the CCMA are responsible for corporate governance.

The GB and its five (5) committees remained actively engaged in overseeing the systems and processes that guide the work of the CCMA. Efforts went beyond routine oversight; they reaffirmed the critical role that good governance plays in ensuring the Commission operates effectively and with integrity. Accordingly, the GB assured stakeholders that the CCMA's governance and compliance frameworks remained strong and evolved in alignment with the Commission's broader strategic objectives. Their work helped to maintain confidence in the institution's direction, laying the groundwork for sustained impact.

2. PORTFOLIO COMMITTEES

The Parliamentary Portfolio Committee on Employment and Labour exercises oversight over the work of the CCMA as an entity of the DEL. Additionally, the Portfolio Committee monitors the CCMA's service delivery performance by evaluating the non-financial data presented in its annual and quarterly reports. The Committee primarily focuses on service delivery and promoting economic growth in carrying out this oversight function.

During the 2024/25 financial year, the CCMA presented and/or tabled the following reports before the Portfolio Committee:

TABLE 30: REPORTS SUBMITTED TO THE PARLIAMENTARY PORTFOLIO COMMITTEE ON EMPLOYMENT AND LABOUR

Report	Date
2023/24 Third Quarter Performance Report	18 September 2024
2023/24 CCMA Annual Report	25 September 2024
2023/24 CCMA Annual Report (Final)	9 October 2024
2024/25 Quarter 1 and Quarter 2 Performance Report	20 November 2024

Throughout its interactions with the Portfolio Committee, the CCMA has remained open and transparent, receiving valuable guidance and proactively addressing any concerns raised.

3. EXECUTIVE AUTHORITY

The Minister of Employment and Labour is the Executive Authority of the CCMA. The table below lists the reports submitted to the Executive Authority during the 2024/25 financial year.

TABLE 31: REPORTS SUBMITTED TO THE EXECUTIVE AUTHORITY

Report	Date
2023/24 Fourth Quarter State of the CCMA's Address (SOCA) Report and the Fourth Quarter Annual Performance Plan (APP) Assessed Scorecard	26 April 2024
2023/24 Public Entities Corporate Governance Checklist	26 April 2024
2024/25 First Quarter State of the CCMA's Address (SOCA) Report and the First Quarter Annual Performance Plan (APP) Assessed Scorecard	29 July 2024
024/25 Second Quarter State of the CCMA Address (SOCA) Report and the 2024/25 Second Quarter Annual Performance Plan (APP) Assessed Scorecard	31 October 2024
First Draft 2025-2030 CCMA Strategic Plan, First Draft 2025/26 CCMA Annual Performance Plan and the First Draft Strategic Risk Register	31 October 2024
Amended 2024/25 Annual Performance Plan to DEL	22 November 2024

4. THE ACCOUNTING AUTHORITY/GOVERNING BODY

The CCMA's GB is established in Section 116 of the LRA (1995, as amended). The GB comprises non-executive independent members appointed by the Minister of Employment and Labour through National Economic Development and Labour Council (NEDLAC) for a period of three (3) years. The GB comprises an independent Chairperson and nine (9) members from different constituencies: three (3) from organised labour, three (3) from organised business and three (3) from the government. The Director of the CCMA serves as an ex-officio member of the GB.

To ensure the effective execution of its mandate, the GB, in accordance with Section 121 of the LRA, established the following Committees:

a. Audit and Risk Committee (ARC): Assists the GB by exercising oversight responsibility on the integrity of the CCMA's financial statements, the extent of compliance with legal and policy requirements, the system of internal control and risk management, the adequacy of the Internal Audit function and external auditors, the performance of management in terms of the strategic plans and APP, ICT and any other matters related to its mandate referred to it by the GB.

b. Dispute Resolution Committee (DRC): This committee advises the GB and exercises oversight of dispute resolution matters, the accreditation of bargaining councils and private agencies and their panels, and the payment of subsidies to the bargaining councils and private agencies as provided in the LRA.

c. Governance, Social and Ethics Committee (GSEC): This committee advises the GB and exercises oversight on governance, social transformation, organisational sustainability, social justice, stakeholder management, good corporate citizenship, and the CCMA's ethical responsibilities.

d. Human Resources Committee (HRC): Advises and exercises oversight responsibility for the human resources management function of the CCMA and makes recommendations to the GB on the organisation's Human Resources Strategy and its implementation. The HRC also performs the functions of the Remuneration Committee (REMCO) for the CCMA. REMCO exercises oversight over the implementation of the remuneration policy and framework, practices and related matters.

e. Procurement Committee (PC): This committee considers and approves procurement for goods and services above the R3 million threshold.

During the 2024/25 financial year, the erstwhile GB's term of office ended on 30 November 2024. Subsequently, the Minister of Employment and Labour appointed new members to the GB effective 1 December 2024. This reconstitution of the GB includes three (3) members reappointed from the previous term, three (3) newly appointed members, and a newly appointed Chairperson. The CCMA extends its gratitude to all members, past and present, for their service and contribution to the organisation.

The newly appointed members are Dr. Cornelia September (Chairperson), Ms Unathi Ramabulana, Mr Solly Phetoe, and Mr Lucky Mohalaba. These appointments have strengthened the CCMA's governance structure by enhancing the effectiveness of its existing committees. Adding new members has further brought renewed thought leadership, fostering robust discussions and contributing to more effective and strategic decision-making in the organisation's best interest.

During this period, the CCMA solemnly commemorated the passing of the former Chairperson of the GB, Professor Enos Ngutshane, who passed away in November 2024. His exceptional leadership and invaluable guidance left a lasting impact on the organisation and its mission. The CCMA paid tribute to his enduring legacy and the significant contributions he made throughout his tenure.

5. GOVERNING BODY

During the 2024/25 financial year, the GB meetings were held as follows:

TABLE 32: NUMBER OF 2024/25 GOVERNING BODY MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary meetings	4
Special meetings	8
TOTAL	**12**

During the 2024/25 financial year, the GB Membership was as follows:

TABLE 33: GOVERNING BODY MEMBERSHIP FOR THE 2024/25 FINANCIAL YEAR

Name	Designation	Date appointed	Date Resigned/ End of Term	Qualifications	Area of expertise	Board Directorships	CCMA Committee Membership	No of meetings attended
The late Prof Enos Ngutshane	Former Chairperson	1 December 2020	30 November 2024	Diploma in Administrative Studies; Master of Public Administration and Professor in Theology	Public Administration and Operational Safety	Institute of Retirement Funds Africa; Institutes of Directors of Southern Africa; Special Risk Insurance Association; Thyme Capital and KNPC	GSEC	6
Mr Sifiso Lukhele	Member	1 December 2024	N/A	Bachelor of Arts in Law; and Bachelor of Laws (LLB)	Employment Law; Human Resources; Employee Wellbeing; and Negotiations	None	HRC REMCO PC	11
Mr Thembinkosi Mkalipi	Former Member	1 December 2020	30 November 2024	Wits Management Advanced Programme; and Masters in Labour Law	Labour Relations	None	HRC, REMCO and DRC	6
Ms Siobhan Leyden	Member	1 December 2024	N/A	Bachelor of Laws (LLB); and Master of Laws (LLM)	Labour Law	NEDLAC; and UIF Regional Appeals Committee (Gauteng)	DRC	12
Ms Riefdah Ajam	Member	1 December 2024	N/A	Bachelor of Business Administration (BBA); Post- Graduate Diploma Business Management; and Master of Business Administration	Labour Relations	Human Resource Development Council (HRDC); NEDLAC Executive Committee (EXCO) and Management Committee (MANCO); Board member of the Employment Services Board (ESB); Chairperson of the Employment Schemes Sub-committee of the ESB; Member of the National Science Technology Forum; Advisory Committee and Board Member of the Development Institute for Training, Support and Education for Labour (DITSELA); and Council Member of the Millennium Labour Council	GSEC	12
Ms Ntsoaki Mamashela	Member	1 December 2024	N/A	Master of Laws (LLM); Postgraduate Certificate In Executive Leadership; Advanced Labour Law Programme – NQF: 8; BED (Honours In Educational Management); HED (Postgraduate); Bachelor of Arts Degree (BA); Programme in Human Resource Management	Labour laws (Labour Relations Act, Employment Equity Act, Basic Conditions of Employment Act of 1997, Skills Development Act)	NEDLAC	PC and GSEC	11

Name	Designation	Date appointed	Date Resigned/ End of Term	Qualifications	Area of expertise	Board Directorships	CCMA Committee Membership	No of meetings attended
Ms Connie Mametja	Former Member	1 December 2020	30 November 2024	Diploma in Public Administration; Bachelor of Administration (B Admin); Honours Public Administration; and Master of Administration (MAdmin)	Public Management; and Corporate Services	ICLE Africa for Local Government Sustainability: Non-Executive Director; Sam Nzima Foundation: Board Member; Member of Bid Evaluation Committee at MEGA; Member of Governance, State Capacity and Institutional Development Cluster at the Department of Justice and Constitutional Development Cabinet Cluster; Chairperson of HR and Ethics Sub-Committee of Department of Justice and Constitutional Development; Member of Finance Committee Department of Justice and Constitutional Development; Member of Integrated Planning Sub-Committee of Department of Justice and Constitutional Development; and member of Integrated Planning Sub-Committee	ARC	0
Mr Bheki Ntshalintshali	Former Member	1 December 2020	30 November 2024	Labour Relations	Labour Relations	Employment Services Board; Naledi; NEDLAC; and member of the Human Resource Development Council (HRDC)	HRC and PC	12
Mr Wiseman Dinwa	Member	1 December 2024	N/A	Master of Arts (Labour Policy and Globalisation); Bachelor of Commerce; Honours in Human Resource Management (NQF 8); Post Graduate Diploma in Labour Law (NQF 8); National Diploma in Metropolitan & Traffic Policing (NQF 6); Higher Certificate in Business Management (Labour Studies); Higher Certificate in Labour Law; Labour Dispute Resolution Practice; Professional Certificate in Public Management	Human Resource and Labour Relations	Ditsela Labour Institute; Board of Trustees (Member Trustee) of the Contract Cleaning National Provident Fund, Full Counsel in the bargaining Council for the Food Retail, Restaurant, Catering & Allied Trades; and Board Member at Services SETA	ARC and DRC	12
Mr Kaizer Moyane	Member	1 December 2024	N/A	Bachelor of Arts; and Bachelor of Laws (LLB)	Employment Law; and Labour Relations	Chairperson of Social and Transformation Policy Standing Committee (BUSA); Overall Business Convenor: NEDLAC; Commissioner with the National Minimum Wage Commission; and International Labour Organisation (ILO)	GSEC and ARC	11

Name	Designation	Date appointed	Date Resigned/ End of Term	Qualifications	Area of expertise	Board Directorships	CCMA Committee Membership	No of meetings attended
Dr Cornelia September	Chairperson	1 December 2024	N/A	Master's degree in Economics and a PhD in the Management of Technology and Innovation in Education	Public Service and Social Justice	Magistrates Commission	GSEC	4
Mr Solly Phetoe	Member	1 December 2024	N/A	Qualifications in Business Leadership and Dispute Resolution	Leadership roles where he has driven policy development, workplace safety, and activism	None	PC	2
Ms Unathi Ramabulana	Member	1 December 2024	N/A	Postgraduate Diploma in Labour Law Practice Masters in Labour Law (LLM) Extracurricular Diploma in Practical Labour Law National Diploma in Human Resources Management	Skilled leader and communicator, she ensures compliance with labour laws, empowers workers and employers through training, and facilitates the promulgation of critical labour regulations. Key advocate for fair labour practices and policy development in South Africa	None	PC and DRC	3
Mr Lucky Mohalaba	Member	1 December 2024	N/A	LLB and postgraduate diplomas in Corporate Law and Public Management	Leadership across diverse sectors	ICASA's HR Committee, the Health Professions Council of SA, and Provincial Treasury Audit Committees	ARC	2

5.1. Audit and Risk Committee (ARC)

During the 2024/25 financial year, the ARC meetings were held as follows:

TABLE 34: NUMBER OF THE 2024/25 ARC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary meetings	4
Special meetings	6
TOTAL	**10**

During the 2024/25 financial year, the ARC Membership was as follows:

TABLE 35: ARC MEMBERSHIP FOR THE 2024/25 FINANCIAL YEAR

Name	Designation	Date appointed	Date Resigned/End of Term	Qualifications	Area of expertise	Board Directorships	CCMA Committee Membership	No of meetings attended
Ms Tracy Cumming	Independent Chairperson	1 April 2021	N/A	Chartered Accountant CA (S.A.) CTA and BCom	Finance	**Board Membership:** Eastern Cape Development Corporation (ECDC, Automotive Industry Development Centre (AIDC), Amatola Water Board – FINCO Independent member (contract ended), Own Haven (resigned) **Audit Committee Chairperson:** EC Community Safety (Safety and Liaison), EC Government Fleet Management Services, EC Human Settlements, Joe Gqabi District Municipality, Joe Gqabi Economic Development Agency, EC DEDEAT (contract ended) , EC Liquor Board (contract ended), Amathlati Municipality (contract ended) , Ngqushwa Municipality (resigned), EC Rural Development and Agrarian Affairs (contact ended) **Audit and Risk Committee Member:** Eastern Cape Gambling Board, Eastern Cape Department of Health, EC Agriculture, EC Roads and Public Works (contract ended), Mayibuye Transport Corporation (contract ended) , Nelson Mandela Bay Metropolitan (contract ended), University of Fort Hare (contract ended) , Mnquma Municipality (contract ended), EC Legislature (contract ended)	ARC	10
Ms Yedwa Mjiako	Independent Member	3 August 2022	N/A	BCom; MBA; Certified Internal Auditor (CIA)	Audit Finance	Ministerial appointee in the Tshwane University of Technology Council, an Independent Non-Executive Board member of Ithala SOC Limited and Chairs the Human Resources and Remuneration Committee; Risk and Capital Management Committee; Gauteng Provincial Audit Committees and Volvo Southern Africa Group	ARC	10
Ms Neo Shabalala	Independent Member	1 September 2023	N/A	Honours Bachelor of Science Information Systems Bachelor of Commerce (Information of Technology) Diploma in Business Management and Administration	ICT	Audit Member: South African Social Security Agency,City of uMhlathuze and Elangeni TVET College, Audit and Performance Committee Member: uMgugundlovu District Municipality and Msinga Local Municipality, Audit and Risk Committee member for Magalies Water, Chairperson for the ICT Steering Committee for Office of the Valuer-General.	ARC ICT Steering Committee	10

Name	Designation	Date appointed	Date Resigned/End of Term	Qualifications	Area of expertise	Board Directorships	CCMA Committee Membership	No of meetings attended
Mr Linda Nene	Independent Member	26 August 2021	N/A	Bachelor of Commerce -Accounting; Post Graduate Diploma in Management, Specializing in Corporate Governance, Master of International Business, FIIASA (Fellow of the Institute of Internal Auditors SA) - GIA (S.A.) (General Internal Auditor – S.A.), CCSA (Certification in Control Self-Assessment), CRMA (Certification in Risk Management Assurance, CCP (SA) or CPrac (SA) (Certified Compliance Professional or Compliance Practioner), Risk Management Strategies in the Public Sector	Corporate Governance, Risk Management, Audit, Fraud and forensics, Ethics and compliance	Chairperson: Audit and Performance Audit Committee - Stellenbosch Municipality Chairperson: Audit & Risk Committee - Western Cape Gambling and Racing Board (WCGRB); Independent Audit and Risk Committee Member – Medipos Independent Audit and Risk Committee Member -ETDP SETA; Non-Exécutive Director – Nelson Mandela iHUB Chairperson: Audit & Risk Committee – Nelson Mandela iHUB Non-Executive Director – PetroSA Ghana Limited Non Executive Director – PetroSA Equitorial Guinea SOC Ltd	ARC	7
Mr Kaizer Moyane	GB Member	1 December 2020	N/A	Bachelor of Arts and Bachelor of Law	Labour Relations; and Employment Law	Chairperson of Social and Transformation Policy Standing Committee (BUSA); Overall Business Convenor: NEDLAC; Commissioner with the National Minimum Wage Commission; and International Labour Organisation (ILO)	GB, ARC, GSEC	8
Mr Lucky Mohalaba	GB Member	1 December 2024	N/A	Executive Development Programme Post Graduate Diploma in Corporate Law; Post Graduate Diploma in Public Management; Certificate in Legislative Drafting LLB Degree.	Public Sector Executive Leadership & Governance	Audit Committee member: Mpumalanga Provincial Legislature Mpumalanga Department of Human Settlements and Cooperative Governance and Traditional Affairs Cluster: Shared Audit Committee	ARC	1

Name	Designation	Date appointed	Date Resigned/End of Term	Qualifications	Area of expertise	Board Directorships	CCMA Committee Membership	No of meetings attended
Mr Wiseman Dinwa	GB Member	20 April 2022	N/A	Master of Arts (Labour Policy and Globalization); Bachelor of Commerce Honours in Human Resource Management (NQF 8); Post Graduate Diploma in Labour Law (NQF 8); National Diploma in Metropolitan & Traffic Policing (NQF 6); Higher Certificate in Business Management (Labour Studies); Higher Certificate in Labour Law; Labour Dispute Resolution Practice Professional Certificate in Public Management.	Human Resource and Labour Relations	Ditsela Labour Institute; Board of Trustees (Member Trustee) of the Contract Cleaning National Provident Fund, Full Council in the Bargaining Council for tearoom, restaurant and Allied Trades; and Board Member at Services Seta	GB, ARC, DRC	10
Ms Conny Mametja	GB Member	1 December 2020	30 November 2024	Diploma in Public Administration; Bachelor of Administration (B Admin); Honours Public Administration; and Master of Administration.	Public Management; and Corporate Services	ICLE Africa for Local Government Sustainability: Non-Executive Director, Sam Nzima Foundation (Member); Bid Evaluation Committee at MEGA (Member); Governance, State Capacity and Institutional Development Cluster at the Department of Justice and Constitutional Development Cabinet Cluster (Member); Human Resources and Ethics Sub-Committee of the Department of Justice and Constitutional Development (Member); Finance Committee Department of Justice and Constitutional Development (Member); and Integrated Planning Sub-Committee (Member)	GB and ARC	3

5.2. Dispute Resolution Committee (DRC)

During the 2024/25 financial year, the DRC meetings were held as follows:

TABLE 36: NUMBER OF THE 2024/25 DRC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary Meetings	4
Special Meetings	0
TOTAL	**4**

The composition of the DRC and meeting attendance for the 2024/25 financial year is outlined in the table below:

TABLE 37: DRC MEMBERSHIP FOR THE 2024/25 FINANCIAL YEAR

Name	Designation	No of meetings attended
Mr Thembinkosi Mkalipi	Former Chairperson	4
Ms Siobhan Leyden	Chairperson	4
Mr Wiseman Dinwa	Member	4
Ms Unathi Ramabulana	Member	1

5.3. Human Resource Committee (HRC)

During the 2024/25 financial year, the HRC meetings were held as follows:

TABLE 38: NUMBER OF THE 2024/25 HRC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary Meetings	4
Special Meetings	0
TOTAL	**4**

The composition of the HRC and meeting attendance for the 2024/25 financial year is outlined in the table below:

TABLE 39: HRC MEMBERSHIP FOR THE 2024/25 FINANCIAL YEAR

Name	Designation	No. of Meetings Attended
Mr Sifiso Lukhele	Chairperson	3
Mr Bheki Ntshalintshali	Former Member	4
Mr Thembinkosi Mkalipi	Former Member	3
Ms Riefdah Ajam	Member	1
Ms Ntsoaki Mamashela	Member	1

5.4. Governance, Social and Ethics Committee (GSEC)

During the 2024/25 financial year, GSEC meetings were held as follows:

TABLE 40: NUMBER OF 2024/25 GSEC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary Meetings	4
Special Meetings	0
TOTAL	**4**

The composition of the GSEC and meeting attendance for the 2024/25 financial year is outlined in the table below:

TABLE 41: GSEC MEMBERSHIP FOR THE 2024/25 FINANCIAL YEAR

Name	Designation	No. of Meetings Attended
Mr Riefdah Ajam	Member (Former Chairperson)	4
The late Prof Enos S. Ngutshane	GB Chairperson (Former Member)	3
Ms Ntsoaki Mamashela	Chairperson	4
Mr Kaizer Moyane	Member	4
Dr. Conerlia September	GB Chairperson	1

5.5. Procurement Committee (PC)

During the 2024/25 financial year, the Procurement Committee (PC) meetings were held as follows:

TABLE 42: NUMBER OF 2024/25 PC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary meetings	4
Special Meetings	5
TOTAL	**9**

The composition of the PC and meeting attendance for the 2024/25 financial year is outlined in the table below:

TABLE 43: PC MEMBERSHIP FOR THE 2024/25 FINANCIAL YEAR

Name	Designation	No. of Meetings Attended
Mr Bheki Ntshalintshali	Former Chairperson	6
Mr Sifiso Lukhele	Member	8
Ms Ntsoaki Mamashela	Member	5
Ms Namhla Siqaza	Member	9
Mr Solly Phetoe	Chairperson	3
Ms Unathi Ramabulana	Member	3

6. GOVERNING BODY AND COMMITTEE MEMBERS REMUNERATION

The CCMA GB and its Committees are remunerated per National Treasury Guidelines and Regulations. The remuneration of the GB and Committees' members for the 2024/25 financial year is outlined in the table below:

TABLE 44: GOVERNING BODY AND COMMITTEE MEMBERS REMUNERATION FOR THE 2024/25 FINANCIAL YEAR

Name	Remuneration	Other Allowance	Other reimbursements	Total
	R	R	R	R
The late Prof Enos S. Ngutshane	62 201	0	0	62 201
Dr. Cornelia C. September	87 482	0	0	87 482
Ms Riefdah Ajam	107 053	0	0	107 053
Mr Bheki Ntshalintshali	115 221	0	0	115 221
Mr Sifiso Lukhele	155 476	0	0	155 476
Mr Solly Phetoe	26 955	0	0	26 955
Mr Kaizer Moyane	129 869	0	0	129 869
Ms Siobhan Leyden	112 350	0	0	112 350
Mr Wiseman Dinwa	161 511	0	0	161 511
Ms Namhla Siqaza	57 617	0	0	57 617
Ms Tracy Cumming	101 579	0	0	101 579
Ms Yedwa Mjiako	63 281	0	0	63 281
Ms Neo Shabalala	80 570	0	0	80 570
Mr Linda Nene*	0	0	0	0
Ms Unathi Ramabulana*	0	0	0	0
Mr Lucky Mohalaba*	0	0	0	0
Ms Ntsoaki Mamashela*	0	0	0	0

*Employees of Organs of State serving as office-bearers on public entities/institutions are not entitled to additional remuneration.

7. CCMA REMUNERATION REPORT FOR THE 2024/25 FINANCIAL YEAR

7.1. REMUNERATION COMMITTEE (REMCO) AND KEY MATTERS CONSIDERED

The Remuneration Committee (REMCO) oversees and monitors the development and implementation of the CCMA Policy on Remuneration. It is also responsible for reviewing and approving management recommendations regarding all remuneration matters, including executive management remuneration. This committee has the prerogative to make appropriate remuneration decisions within the approved framework. It may recommend amendments to any part of the CCMA's Policy on Remuneration as necessitated by changing circumstances.

To fulfil its role as defined above, during the 2024/25 financial year, the REMCO considered and approved the following matters:

a. Revised CCMA Remuneration Policy;

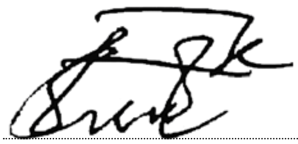
b. Salary review and performance reward proposals for the 2024/25 financial year (for all employees, including Executive Management);

c. Three-year wage agreement with the Commission Staff Association (CSA); and

d. Reviewed updated information related to internal pay parity and the split of pay between all levels of employees (this was included as part of the salary review proposal and is a component of the monitoring of the implementation of the CCMA Remuneration Strategy).

FUTURE FOCUS AREAS

For the next financial year, REMCO will continue to focus on ensuring that the CCMA remunerates fairly, responsibly, and transparently within the fiscal constraints to promote the achievement of its strategic objectives.



SIFISO LUKHELE
CHAIRPERSON OF REMCO

8. THE ESSENTIAL SERVICES COMMITTEE (ESC)

During the 2024/25 financial year, the ESC meetings were held as follows:

TABLE 45: NUMBER OF THE 2024/25 ESC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary Meetings	4
Special Meetings	1
TOTAL	**5**

During the 2024/25 financial year, the ESC Membership was as follows:

TABLE 46: ESC MEMBERSHIP FOR THE 2024/25 FINANCIAL YEAR

COMPOSITION OF THE ESC								
Name	**Designation (In Terms of The Public Entity Board Structure)**	**Date Appointed**	**Date Resigned**	**Qualifications**	**Area of Expertise**	**Board Directorships (List the Entities)**	**Other Committees (E.G: Audit Committee)**	**No. of Meetings Attended**
Dr Adv Luvuyo Bono	Chairperson	01/01/2022	N/A	B. Juris LLM and LLD	Labour Law Corporate Governance	ELRC and Coega Development Corporation	ESC Legal Sub-Committee	9
Ms Joyce Nkopane	Deputy Chairperson – Senior CCMA Commissioner	01/01/2022	N/A	B. Proc LLB Higher Diploma in Corporate Law	Labour Law	Mbileni Tohlang – Nkopane Inc. Senior Commissioner of the CCMA Financial Disciplinary Board - Newcastle Municipality	MSA Ratification Committee ESC Communications Sub-Committee Audit Committee - Newcastle Municipality	13
Ms Aruna Ranchod	Business	01/01/2022	N/A	BA Law	Law and Labour Relations	N/A	ESC Legal Sub-Committee	8
Adv Nomazotsho Memani	Local Government	01/01/2022	N/A	Degree: LLM International Commercial Law Degree: LLB National Diploma: Project Management for Rural Development; PAID-ESA, Kabwe, Zambia 1986 PG Certificate: Economic Development and Policy PG Certificate: Advanced Business Rescue PG Certificate: Health Law and Compliance PG Certificate in Legal Writing, Faculty of Law PG Certificate Numeracy and Auditing Skills (Financial Management) Certified Non-Executive Director Certificate in English Diplomacy	Human Rights Law Labour law	Member of the SAFCOL Board. Chair Legal Task Team AdHoc Committee Member of the Disciplinary Committee of the Legal Practice Council Member of the Council for Higher Education (CHE), sits on the Nominations Committee Member of the Church Square Bar- Pretoria Served in the Global Women for Peace United Against NATO Served in the International Peace Bureau (IPB)	ESC Legal Sub-Committee MSA Ratification Committee	12

COMPOSITION OF THE ESC								
Name	**Designation (In Terms of The Public Entity Board Structure)**	**Date Appointed**	**Date Resigned**	**Qualifications**	**Area of Expertise**	**Board Directorships (List the Entities)**	**Other Committees (E.G: Audit Committee)**	**No. of Meetings Attended**
The late Mr Zwe Ndlala	Local Government	01/01/2022	N/A	BA Honours Industrial Psychology BA Law Management Advancement Programme (MAP) Higher Diploma: Industrial Relations	Labour Law	Registered Psychometrist Registered Member of SABPP Qualified Director and Member of IoDSA Member of BMF	ESC Communications Sub-Committee	9
Mr Zico Tamela	Labour	01/01/2022	N/A	Bachelor of Arts (Honours) – History Master of Arts - Labour Policies and Globalisation Certificate in Trade Union Leadership and Management	Collective Bargaining Practitioner	Member of The South Rand Hospital Board	ESC Legal Sub-Committee	8
Ms Kgakgamatso Motebe	Labour	01/01/2022		Honours in Labour law BTech- Human Resources Certificate Alternative Dispute Resolution Certificate Social Security Law Certificate Advance Certificate Commercial law	Labour Law And HR Negotiation	Served on Etdpseta Chambers from 2003-2014	MSA Ratification Committee ESC Communications Sub-Committee	13
Ms Ramasela Mokonyama	Business	01/01/2022	N/A	MPhil ER – University of Johannesburg – in progress Certificate Programme in Labour Dispute Resolution Practice – University of Stellenbosch - 2016 Postgraduate Diploma in Labour Law – University of Johannesburg – 2012 Bachelor of Administration – University of the North -1992	Human Resources and Labour Relations	Netcare Medical Scheme Trustee SABPP member Accredited HR Standards Auditor	MSA Ratification Committee ESC Communications Sub-Committee	13

During the 2024/25 financial year, the following members of the ESC were remunerated as follows:

TABLE 47: REMUNERATION OF THE ESC MEMBERS FOR THE 2024/25 FINANCIAL YEAR

Name	Remuneration	Other Allowance	ESC Board-Fees	Total Amount of Cases And Meetings
	R	R	R	
Luvuyo Bono	1 325 445	46 807	96 464	275
Joyce Nkopane	847 928	14 777	81 871	194
Aruna Ranchod	256 972	6 672	76 186	68
Nomazotsho Memani	192 729	41 57	76 186	52
The late Zwe Ndlala	94 475	1 654	42 326	44
Zico Tamela	230 519	3 093	76 186	62
Kgakgamatso Motebe	268 309	4 006	76 186	70
Ramasela Mokonyama *	-	1 413	70 326	31

**Ramasela Mokonyama is employed by private health and they only tender travel and subsistence claims.*

9. RISK MANAGEMENT AND INTERNAL CONTROL

The CCMA has adopted Enterprise-Wide Risk Management (ERM) as an essential part of effective Corporate Governance and reviews its Risk Management Strategy and Implementation Plan annually. The CCMA has an approved Risk Management Policy that pronounces the entity's risk management commitment. The above-mentioned governance document incorporate continuous risk identification and assessment, internal control embedment, risk mitigation and insurance strategies.

The ARC provides oversight over the CCMA's ERM function by monitoring the effectiveness of the CCMA's risk management processes. The ERM function reports quarterly to the ARC on all its activities and functionality, including the risk maturity of the organisation. The ARC also exercised stringent oversight over the CCMA's ERM Risk Profile by monitoring the GB's Risk Appetite and Tolerance levels during the 2024/25 financial year. This approach ensures that the CCMA's ERM is within acceptable levels. During the financial year, the National Management Committees and Executive Risk Management Committees were operational as planned. The mandates of these Committees are to assist the ARC in discharging its oversight responsibility for the adequacy of the CCMA's ERM Function

The National Treasury Financial Management Capability Maturity Model assesses the CCMA's risk management maturity level, monitoring progress in implementing enterprise-wide risk management within the organisation. During the 2024/25 financial year, the CCMA maintained a level five (5) risk maturity level rating, meaning that the CCMA had an optimised risk maturity level focusing on embedding the risk culture across the organisation. The ERM's efforts during the 2024/25 financial year have resulted in the mitigation of the CCMA's main inherent risks that the CCMA was exposed to, thus contributing towards reducing the residual risk exposure to acceptable levels.

The Risk Management and Compliance Function participated in implementing the combined assurance plan and closely monitored the top risk recorded on the plan. An internal audit was conducted on risk management and business continuity management processes; management noted and addressed areas of improvement.

10. COMPLIANCE WITH LAWS AND REGULATIONS

The CCMA is committed to a philosophy of Integrated Compliance Risk Management as a core managerial capability, which is aligned to the principles of the King IV Report, the standards set by the Compliance Institute of South Africa, and the legislative requirements of the PFMA. At the end of the 2024/25 financial year, the CCMA maintained an optimum compliance maturity level of five (5).

The Compliance Management Function (CMF) is fully functional in identifying strategic and operational compliance gaps through its developed, approved, and implemented compliance policies, frameworks, manuals, and implementation plans. Due to the enterprise-wide approach to CMF, Compliance Champions were appointed across all Departments and Provinces to cascade down and integrate compliance principles at the business unit level.

The CCMA's 2024/25 Compliance Regulatory Universe had forty-eight (48) pieces of legislation identified, of which the CCMA must comply with, using the application of the Risk Management Model, statistically identifying the top twenty (20) statutes. High-risk statutes were identified, monitored, and evaluated more regularly to minimise reputational damage, litigation, fines and penalties, and loss of an unqualified audit. Stringent testing was conducted on the identified high-risk statutes through Compliance Risk Management Plans, with conformance testing conducted on compliance with policy and procedures.

The ARC exercised stringent oversight over the CCMA's CMF during the 2024/25 financial year to ensure its functionality and adequacy.

11. INTERNAL AUDIT

Internal Audit helps the organisation accomplish its objectives by bringing a systematic, disciplined approach when evaluating and improving the effectiveness and efficiency of risk management, control, and governance processes. At the CCMA, the Internal Audit Function is an independent and objective assurance provider whose processes are designed to add value and improve the organisation's operations. In line with the PFMA and the King IV Report on Corporate Governance, the Chief Audit Executive (CAE) provides the ARC and CCMA Management with objective and relevant reasonable assurance, thereby contributing to the effectiveness of governance, risk management and control processes.

The Internal Audit reports on the performance of its duties to the ARC, and administratively to the Director, who is responsible for reviewing and providing assurance on the adequacy of the internal control environment across all the organisation's operations. The Chief Audit Executive has direct access to the ARC primarily through its Chairperson. The Internal Audit function's purpose, authority, and responsibility are formally defined in the Internal Audit Charter, which is reviewed and approved by the ARC. The ARC is responsible for ensuring that the Internal Audit function is independent and has the resources, standing and authority within the CCMA to enable the department to discharge its duties. The ARC also oversees co-operation between the internal and external auditors and the combined assurance forum. It serves as a link between the GB and these functions

Internal Audit executes its work according to the Global International Standards and Treasury Regulations. By executing the annual audit plan, Internal Audit assists the organisation in achieving its objectives by evaluating and developing recommendations for improving processes related to objective setting, monitoring accomplishments, accountability, and preservation of corporate values. Internal Audit also provides optimal audit coverage by considering the scope of work of the external auditors and other assurance providers per the Combined Assurance Framework.

Internal audit activities are measured against the approved internal audit plan, with progress reports presented by the Chief Audit Executive to the ARC on a quarterly basis or as and when needed. As requested by stakeholders, the level of assurance provided has increased, and Management is accountable for implementing the agreed upon action plans in order to improve the control environment. Internal Audit conducts follow-up reviews to assess the implementation status of these action plans.

An Internal Audit findings tracking register is in place and monitored monthly for progress made by Management. Throughout the 2024/25 financial year, Internal Audit and Management reviewed the annual audit plan to ensure that key risk areas are adequately considered. The executed audit projects were balanced to enable Internal Audit to have a comprehensive view of the state of the control environment within the organisation.

An External Quality Assurance Review (EQAR) recently conducted by an independent assessor confirmed that the CCMA Internal Audit departments 'generally conform' with the Global Internal Audit Standards.

12. FRAUD AND CORRUPTION

The CCMA actively implements a robust Fraud Prevention and Anti-Corruption Plan, forming a key pillar of its Ethics and Anti-Corruption strategy, and Implementatiion Plan, as approved by the GB. This strategy outlines clear mechanisms to identify, manage, and respond to fraud and corruption risks. Implementation against this strategy is tracked quarterly, with detailed reports being presented to oversight committees and escalated to the GB for governance and strategic direction. The BeHonest Fraud Hotline, managed by an independent service provider, ensures the confidentiality and protection of whistleblowers, in full compliance with the Protected Disclosures Act 2000.

All allegations of fraud and corruption are rigorously assessed and where sufficient merits are found, formal investigations are initiated under the CCMA's Policy and Standard Operating Procedure (SOP) on Fraud Prevention and Anti-Corruption. The CCMA maintains a strict zero- tolerance stance against any fraud or corruption and acts decisively on any confirmed findings of such activities.

The following whistleblowing channels are available:

a. Fraud Hotline: 0860 666 348

b. Email: ccma@behonest.co.za

c. WhatsApp: 0860 004 004

d. Online Chatbot: www.behonest.co.za

13. GIFTS, DONATIONS AND SPONSORSHIP REGISTER

During the financial year, the GB approved the Policy on Gifts, Donations, and Sponsorship. The Policy provides clear guidance to all internal and external stakeholders regarding the administrative procedures for the offering, accepting, and disposing of gifts (including corporate and promotional items), donations, and sponsorships involving the CCMA, its employees, and independent contractors. The Policy aligns with legislative requirements and best practices in corporate governance.

In this reporting period, thirty-nine (39) declarations, related to items such as stationery, corporate gifts and event-related sponsorships, were reported and recorded in the CCMA's Gifts, Donations and Sponsorship Register. Each declaration was assessed in accordance with the Policy and categorised as either acceptable or unacceptable. Where deemed unacceptable, recipients were instructed to return or dispose of the items per prescribed procedures and where acceptable, recipients were permitted to officially accept the gifts. Oversight of these declarations and the gifts register was maintained by the Governance, Social and Ethics Committee, which reviewed the register on a quarterly basis.

14. MINIMISING CONFLICT OF INTEREST

All employees are required to complete and submit Declaration of Interest forms annually. According to the CCMA Disciplinary Code, employees who do not comply may be charged with misconduct. The CCMA utilised the Standard Bidding Documents (SBD) where prospective suppliers are required to declare any relation with the employees of the CCMA. The objective is for the organisation to ensure that employees who are related to such companies do not partake in the bidding processes.

The CCMA has a Code of Conduct for SCM in place and in accordance with this Code of Conduct, SCM Practitioners, Bid Specification Committee (BSC) Members, Bid Evaluation Committee (BEC) Members, Bid Adjudication Committee (BAC) and PC members, are obligated to maintain the confidentiality of all meeting deliberations. The Code of Conduct also obligates all involved in the SCM processes to always act ethically and not be influenced or influence other members in any way. All newly appointed Bid Committee members are trained in their roles and responsibilities in accordance with the National Treasury's Code of Conduct for supply chain practitioners. At the commencement of each Bid Committee sitting, all Bid Committee members and SCM practitioners involved in the procurement process also complete and sign conflict of interest forms for them to declare any conflict of interest, so that potential conflicts of interest can be averted. Furthermore, before the evaluation and adjudication of bids, the Bid Committee members and SCM professionals are required to sign and submit a Declaration of Interest Form, which is evaluated to ensure that there is no conflict of interest. In instances where a conflict is identified, appropriate measures are taken and implemented to address the situation.

15. CODE OF CONDUCT

The CCMA has approved Codes of Conduct for the GB and GB Committee Members, Commissioners, and employees to ensure that ethical standards are clearly defined and embedded in the organisation's operations. These Codes require all members of the GB, its Committees, employees, and independent contractors to act in the best interests of the CCMA and uphold the highest standards of integrity in executing their duties. The Codes establish clear expectations for ethical behaviour, including the mandatory disclosure of financial interests. They also require conflicted persons to recuse themselves from any proceedings where a conflict of interest may arise. Any breach of these Codes is treated as misconduct and addressed in accordance with defined procedures.

16. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The Occupational Health and Safety Act, 1993 (Act No. 85 of 1993) requires employers, including the CCMA, to provide and maintain, as far as reasonably and practically possible, a work environment that is safe and without risk to the health of employees. This measure means the CCMA must ensure the workplace is free of hazardous ergonomics, substances, and micro-organisms, which may cause injury or disease.

In cases where it is not feasible to eliminate hazards, the CCMA must inform the employees of the risks and dangers and how these may be prevented. To ensure a healthy and safe working environment, the CCMA has established Occupational Health and Safety (OHS) Committees across the CCMA offices and conducts regular safety inspections to assess the effectiveness of health and safety measures. The CCMA also conducts regular training to ensure its employees are up to date with the legislative requirements, especially their role in ensuring a safe working environment.

17. GOVERNING BODY SECRETARIAT

The Governance and Secretariat Services (GSS) Unit performs the GB Secretariat functions, which reports to the Governance and Strategy Department. The GSS Unit is mandated to provide governance advisory and secretariat services to the CCMA Governance and Management structures. The GSS Unit is also required to ensure the functionality of the governance and management structures of the CCMA to mitigate governance failures, improve organisational and governance processes, and assist the organisation to strive for maximum compliance with legislation, policies, and best practice. The position was vacant for most of the duration of the 2024/25 financial year, during which period the acting Executive overseeing the Governance and Strategy Department took on the role of the GB Secretary function. As of 05 February 2025, the position was filled.

18. SOCIAL RESPONSIBILITY

The CCMA continues to champion ethical leadership, responsible corporate citizenship, and integrated governance, guided by the King IV Report on Corporate Governance principles. These foundations have enabled the CCMA to sustain transparency, accountability, and inclusive stakeholder engagement while delivering measurable social impact. Key highlights included:

Driving Socio-Economic Impact: In alignment with its commitment to responsible citizenship, the CCMA implemented targeted initiatives to uplift communities and contribute to national development objectives. A notable highlight was the donation of R54 000 to the Ladles of Love Foundation in honour of Nelson Mandela International Day, addressing both food insecurity and enterprise development. This initiative reflected the CCMA's alignment with Broad-Based Black Economic Empowerment (B-BBEE) and national transformation goals.

Thought Leadership: By hosting the 2024 International Industrial Relations Agencies (IIRA) meeting, the CCMA cemented its position as a continental leader in labour relations. Delegates from across the globe engaged on themes such as the future of work, dispute resolution innovation, industrial policy reform, sustainable industrial practices in the digital transformation era, and socio-economic uncertainty. This collaboration amplified South Africa's voice in international forums and brought global insights to strengthen domestic practices. The CCMA also hosted the Director's virtual Case Law Chambers; hallmark professional development-oriented sessions that brought together commissioners, legal experts, and CCMA professionals in one forum to engage in critical dialogue on emerging legal and operational matters affecting the labour dispute resolution profession. The 2025 session spotlighted recent case law developments, providing valuable insights into their implications for dispute resolution strategies and organisational policies.

Continuous Professional Development: The 2024 Commissioners Day webinar showcased the CCMA's strategic focus on continuous learning, professional excellence, and institutional agility. Through expert-led presentations and panel discussions exploring the latest trends in labour law, dispute resolution, and organisational best practices, Commissioners were equipped to navigate the evolving labour environment with competence and fairness. Ongoing skills enhancement remains a key driver of the CCMA's operational success and service integrity.

Service Excellence - Celebrating Employee Commitment and Innovation: In November 2024, the CCMA hosted its annual Service Excellence and Employee Recognition Awards, celebrating employees who went above and beyond in embodying the CCMA's values. Awards were presented across multiple categories, recognising excellence in dispute resolution, administrative efficiency, leadership, and innovation, fostering a high-performance culture committed to delivering impactful, people-centred services. During the ceremony, stories of resilience, teamwork, and outstanding performance ignited a shared sense of purpose, inspiring employees across the organisation to continue striving for excellence in service to the public. The Service Excellence and Employee Recognition Awards celebrated individual and team achievements and strengthened organisational cohesion by recognising exceptional contributions across operational and support functions.

19. AUDIT AND RISK COMMITTEE REPORT

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

ARC MEMBERSHIP

As per the approved ARC Charter, the ARC is comprised of seven (7) members: three (3) appointed GB Members and four (4) independent members. The ARC was duly constituted throughout the financial year.

ROLES AND RESPONSIBILITIES

The approved ARC Charter governs the ARC and outlines the roles and responsibilities of the ARC that must be executed in line with Section 55(1)(a) of the PFMA, Treasury Regulation 27, and the King IV Report on Corporate Governance. The work of the ARC for the 2024/25 financial year was governed by the 2024/25 ARC Work Plan, which outlined the activities of the ARC for the financial year. The ARC executed all its planned activities for the 2024/25 financial year, with no activities outstanding. The ARC discharged its roles and responsibilities on the following matters:

a. Internal financial controls.

b. Accounting policies.

c. Financial and non-financial performance reporting.

d. Internal Audit Function.

e. External Audit.

f. Governance, Risk Compliance Management.

g. Information and Communication Technology (ICT) Governance.

h. Any other matters delegated to the ARC by the GB.

ARC MEETINGS

During the year under review, the ARC convened ten (10) ARC meetings (ordinary and special).

THE EFFECTIVENESS OF INTERNAL CONTROLS

The ARC performed its oversight role in ensuring the reliability and accuracy of Financial Reporting, Performance Management, Effective Governance, Business Continuity, Ethics Management, and Risk Compliance Management. Furthermore, the ARC also exercised oversight over the performance of the ICT function, activities, and risks. The ARC also applied oversight over the Internal Audit Department, facilitating the implementation of the combined assurance model.

Through the review of Management Reports and ARC sub-committee reports, namely the ICT Steering Committee and Executive Risk and Compliance Management Committee, the ARC took decisive action to address the internal control deficiencies when necessary and made appropriate recommendations to the GB where required.

The ARC commends the CCMA Management for maintaining a sound and ethical administration throughout the financial year under review. The Committee notes with appreciation that the organisation has once again achieved a clean audit opinion from the Auditor-General of South Africa (AGSA).

This consistent performance reflects the CCMA's commitment to robust governance, effective internal controls, and strict adherence to regulatory and financial reporting standards. It further demonstrates management's dedication to accountability, transparency, and the prudent use of public resources.

The ARC acknowledges the efforts of executive management, supported by internal assurance functions, in sustaining this level of compliance and performance. The Committee remains committed to working closely with management to ensure the continued strengthening of governance processes and the organisation's overall control environment.

GOING CONCERN

The ARC obtained assurance that no events or conditions were identified that cast significant doubt on the organisation's ability to continue as a going concern. The ARC is satisfied that the organisation is a going concern. The ARC has recommended the Audited AFS and Annual Performance Report (APR) for approval by the GB.

It monitored the risks associated with reducing grant allocations to the organisation due to fiscal constraints. The ARC acknowledges the need for cost-saving measures and the rationale behind the budget cuts. A decrease in grant allocations leads to financial instability, affecting cash flow, operational sustainability, and the ability to meet planned programme targets.

ACTION PLANS

The ARC continued to monitor the implementation of management's corrective action plans, which arose from assurance providers' reports. This process continued to create an environment with efficient and effective internal control systems. The ARC remains committed to effectively monitoring the implementation of agreed corrective action plans to prevent repeat audit findings. The Committee also ensures that all action plans recommended by internal assurance providers, such as Risk Management, Compliance, among others, are fully implemented to strengthen the organisation's control environment.

EXTERNAL AUDIT

The external auditors discussed the results of their audits. The results confirmed that an adequate internal control system is being maintained within the organisation. The ARC accepts the AGSA's conclusions on the audit of the AFS, APR, and compliance with legislation for the 2024/25 financial year, as per the AGSA Report. Accordingly, the ARC recommended the AGSA Report to the GB.

WORDS OF APPRECIATION

I would like to thank the ARC committee members, the GB, Management, and Internal Audit for their contributions to supporting the ARC's work for the financial year under review.

TRACY CUMMING

CHAIRPERSON OF THE CCMA ARC

20. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

The following table was completed in accordance with the compliance to the B-BBEE requirements as required by the B-BBEE Act, 2003 (Act No.53 of 2003) and as determined by the Department of Trade and Industry.

TABLE 48: B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Has the Sphere of Government/Public Entity/Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
CRITERIA	**RESPONSE YES/NO**	**DISCUSSION**
Determining qualification criteria for the issuing of licenses, concessions or other authorisations in respect of economic activity in terms of any law	No	Not applicable in the current financial year
Developing and implementing a preferential procurement policy	Yes	The CCMA has adopted and is implementing
Determining qualification criteria for the sale of state-owned enterprises	No	Not applicable in the current financial year
Developing criteria for entering into partnerships with the private sector	No	Not applicable in the current financial year
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment	No	Not applicable in the current financial year

PART D

HUMAN RESOURCE MANAGEMENT

PART D

HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

During the 2024/25 financial year, Human Resource management's focus has continued to support the strategic objectives of the CCMA. The Human Resources Strategy was in place and communicated to the CCMA employees. The CCMA Human Resources Strategy for 2020 - 2025 aimed to ensure that the CCMA obtains the right quality and a sufficient number of employees. It also sought to ensure the optimum use of its human resources, allowing it to anticipate and manage surpluses and shortages of employees; and develop a healthy, multi-skilled, representative, and flexible workforce which enables the CCMA to adapt rapidly to a changing operational environment.

Talent management is an activity that spans across all components of the Human Resource value chain. It includes recruitment and internal appointments, acting appointments, performance management and professional development interventions. Despite extreme fiscal challenges, organisational resourcing continued to be a key focus. Appointments to vacant roles were made from both internal and external candidates. This practice ensured that employees remain motivated by the prospect of growth within the organisation. However, external appointments take the organisation in a new direction and initiate organisational turnaround strategies as they bring fresh thinking and new ideas. As a result, the CCMA is confident that it continues to achieve a balance between the appointment of external and internal candidates.

Meanwhile, the focus on employee development, as well as the Part-time Commissioners, continued. During the period under review, sixty-five (65) training interventions were delivered to 1 601 employees and Part-time Commissioners through the CCMA's digital platforms. The CCMA nominated six (6) of its employees to join the University of the Witwatersrand and Stellenbosch University (three (03) employees per University) as part of the LDRP beneficiation agreement the CCMA has with the respective universities. This initiative aligns with enhancing the knowledge base of CCMA employees on labour law to support career pathing and succession planning.

Performance management is a focus area, and numerous interventions were delivered to strengthen this process. The link between training needs and performance development is closely monitored to ensure closer alignment of the two processes. In addition, to ensure improved leave planning and utilisation of leave, additional performance measures have been put in place for all Managers. The CCMA has embedded a flexible hybrid model, which allows employees, where possible, to work remotely and/or at the CCMA offices. This course has contributed to improved productivity and is already contributing to reducing spending on office space.

During the 2024/25 financial year, the CCMA continued to provide the organisation with support to meet the health and wellness needs of CCMA employees. The CCMA has an in-house Employee Health and Wellness (EHW) function, which supports external specialised service providers in the field of employee health and wellness. The use of this hybrid EHW model enables the CCMA to deliver a comprehensive EHW programme. The relationship between the CCMA Staff Association and management remains sound, with the parties having signed a one (1) year wage and substantive agreement, effective 1 April 2024 to 31 March 2025. Incidents that were reported to Employee Relations for the year remain relatively low in relation to the total staff complement. Matters are dealt with on merit, with outcomes remaining consistent in discipline management. The number of disputes decreased as disputeswere distinctly resolved between parties.

Human Resources management will continue to encourage the CCMA's leadership structure to invest in its talent through the overarching Talent Management Programme and its related activities, as well as ensuring that robust performance management processes are undertaken across all levels of the organisation. Although budgetary constraints have delayed implementation of technology-driven business solutions to enhance speed and quality of the Human Resource function's service delivery of processes, this will be a continued focus in collaboration with the ICT function.

2. HUMAN RESOURCE OVERSIGHT STATISTICS

Below are the Human Resource management oversight statistics for the 2024/25 financial year.

The table below illustrates the CCMA Employee Demographics for the 2024/25 financial year.

TABLE 49: CCMA EMPLOYEE DEMOGRAPHICS

OCCUPATIONAL LEVEL	JOB GRADE	FEMALE						MALE						GRAND TOTAL
		A	C	I	W	FOREIGN NATIONAL	SUB TOTAL	A	C	I	W	FOREIGN NATIONAL	SUB TOTAL	
Top Management	P01 and P02	2	0	0	0	0	2	3	0	0	0	0	3	5
Senior Management	P03	0	1	0	1	0	2	8	0	0	0	0	8	10
Professionally Qualified	P04 P05 and P06	77	10	9	12	1	109	94	14	2	7	6	123	232
Skilled Technical	P07 P08 P09 P10 P11 and P12	290	34	4	7	1	336	217	9	3	1	0	230	566
Semi-Skilled	P13 and P14	20	3	0	0	0	23	20	3	0	0	0	23	46
Unskilled	P17	3	0	0	0	0	3	7	0	0	0	1	8	11
TOTAL PERMANENT		**396**	**48**	**13**	**20**	**2**	**479**	**345**	**26**	**5**	**8**	**7**	**391**	**870**
Temporary Employees		**4**	**0**	**1**	**2**	**0**	**7**	**4**	**0**	**0**	**0**	**0**	**4**	**11**
GRAND TOTAL		**400**	**48**	**14**	**22**	**2**	**486**	**349**	**26**	**5**	**8**	**7**	**395**	**881**

The table below illustrates the CCMA Core Personnel for the 2024/25 financial year. This number accounts for a percentage of the employee complement and ensures the CCMA is capacitated to deliver on its mandate.

TABLE 50: CCMA CORE PERSONNEL

DESIGNATION	FEMALE						MALE						GRAND TOTAL
	A	C	I	W	FOREIGN NATIONAL	SUB TOTAL	A	C	I	W	FOREIGN NATIONAL	SUB TOTAL	
Case Management Officers	130	19	2	3	0	154	66	3	1	1	0	71	225
Commissioners	54	7	4	8	1	74	83	13	2	6	1	105	179
Interpreters	76	4	0	0	0	80	79	1	0	0	0	80	160
TOTAL PERMANENT	**260**	**30**	**6**	**11**	**1**	**308**	**228**	**17**	**3**	**7**	**1**	**256**	**564**

3. PERSONNEL COST BY DEPARTMENT/PROVINCE

The personnel cost per Department/Province for the 2024/25 financial year is tabulated below.

TABLE 51: PERSONNEL COST PER DEPARTMENT/PROVINCE

DEPARTMENT/ PROVINCE	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)
Province	675 365	412 657	61.10%	729	566
Office of the Director	10 921	9 593	87.84%	7	1370
Finance	116 585	78 026	66.93%	35	2229
Dispute Resolution and Prevention	48 375	33 091	68.41%	43	770
Internal Audit	15 489	10 672	68.90%	16	667
ICT	55 733	20 604	36.97%	26	792
Corporate Services	48 806	31 981	65.53%	46	695
Essential Services Committee	6 558	1 923	29.32%	5	385
Governance and Strategy	32 306	22 159	68.59%	32	692
TOTAL	**1 010 138**	**620 706**	**61.45%**	**939**	**661**

Number of employees include permanent and fixed term as of 31 March 2025 including employees who terminated during the financial year

4. PERSONNEL COST BY SALARY BAND

The personnel cost per salary band for the 2024/25 financial year is tabulated below:

TABLE 52: PERSONNEL COST BY SALARY BAND

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 Management	20 420	3.29%	5	4 084
Senior Management	26 067	4.20%	11	2 370
Professional Qualified	253 409	40.83%	273	930
Skilled	307 829	49.59%	590	523
Semi-skilled	11 082	1.79%	48	231
Unskilled	1 899	0.31%	12	158
TOTAL	**620 706**		**939**	**661**

Number of employees include permanent and fixed term as of 31 March 2025 including employees who terminated during the financial year

5. PERFORMANCE REWARDS

The performance rewards issued during the 2024/25 financial year are tabulated below:

TABLE 53: PERFORMANCE REWARD

OCCUPATIONAL LEVEL	PERFORMANCE REWARDS (R'000)	PERSONNEL EXPENDITURE (R'000)	% OF PERFORMANCE REWARDS TO TOTAL PERSONNEL COST (R'000)
Top Management/ Senior Management	7 703	46 487	1.24%
Professional Qualified	13 159	253 409	2.12%
Skilled	8 805	307 829	1.42%
Semi-skilled	236	11 082	0.04%
Unskilled	43	1 899	0.01%
TOTAL	**29 946**	**620 706**	**4.82%**

6. TRAINING COSTS

The training costs of the 2024/25 financial year are tabulated below:

TABLE 54: TRAINING COSTS

OBJECTIVE	PERSONNEL EXPENDITURE (R'000)	TRAINING EXPENDITURE (R'000)	TRAINING EXPENDITURE AS A % OF PERSONNEL COST	NO. OF EMPLOYEES TRAINED	AVG TRAINING COST PER EMPLOYEE
Provide continuous professional development that is aligned with the needs of the organisation and our people.	620 706	6 504	1.05%	1 107	R588

7. EMPLOYMENT AND VACANCIES

Positions are filled continuously within budgetary provisions. All approved vacancies are advertised, internally and externally. Internal advertisements are communicated to all employees via the CCMA's internal communication function. External adverts are placed on the CCMA's website, as well as other social media platforms, including but not limited to Facebook, LinkedIn and Twitter. Furthermore, vacancies are communicated to organisations for people living with disabilities. Lastly, where Commissioner positions are advertised, these opportunities are also shared withthe CCMA's partner institutions, who deliver the LDRP qualification.

It is noted that there has been a slight decrease in the number of vacant positions in the organisation during the reporting period and a mitigation strategy, the CCMA made use of acting appointments and appointments of Part-tTime Commissioners for fixed terms in order to manage capacity.

The vacant Top Management position of National Senior Commissioner was filled on an acting basis until 31 July 2025.

The CCMA has completed the development of its new Organisational Strategy and will be introducing and implementing the revised macro and micro-structure which will support delivery of the new Strategy. Following the implementation of the structure in April 2025, interviews for all vacant Senior Management positions will be held post implementation. Acting appointments are in place for all these positions.

TABLE 55: EMPLOYMENT AND VACANCIES

LEVEL	2023/24 NO. OF EMPLOYEES	2024/25 APPROVED POSTS	2024/25 NO. OF EMPLOYEES	2024/25 VACANCIES	% OF VACANCIES
Top Management	5	2	5	1	2.78%
Senior Management	11	1	10	3	8.33%
Professional Qualified	223	15	232	12	33.33%
Skilled	592	21	566	18	50.00%
Semi-skilled	42	4	46	2	5.56%
Unskilled	12	0	11	0	0.00%
TOTAL	**885**	**43**	**870**	**36**	**100.00%**

8. EMPLOYEE CHANGES

The table below outlines the employment changes in the 2024/25 financial year.

TABLE 56: EMPLOYMENT CHANGES

SALARY BAND	EMPLOYMENT AT THE BEGINNING OF PERIOD	APPOINTMENTS	NET INTERNAL APPOINTMENTS	TERMINATIONS	EMPLOYMENT AT END OF THE PERIOD
Top Management	5	0	0	0	5
Senior Management	11	0	0	1	10
Professional Qualified	223	9	15	15	232
Skilled	593*	24	-10	41	566
Semi-skilled	42	11	-5	2	46
Unskilled	12	0	0	1	11
Total	**886**	**44**	**0**	**60**	**870**

* Adjusted due to a late appointment that transpired in March 2024

9. REASONS FOR STAFF LEAVING

The table below outlines the various reasons that led to employees leaving the CCMA. It should be noted that voluntary turnover (Resignations) is three point five three percent (3.53%) for the reporting period. This is lower than the four point six four percent (4.64%) reported in the 2023/24. The CCMA implements various employee retention strategies to maintain employee turnover below the four percent (4%) threshold. These strategies encompass competitive compensation packages, comprehensive benefits, employee recognition programmes, and the availability of opportunities for career advancement for all employees, including regular remuneration reviews. Generally, the CCMA turnover rate is significantly lower than the broader South African labour market reflects a turnover rate exceeding ten percent (10%).

TABLE 57: REASONS FOR STAFF LEAVING

REASON	NUMBER	% OF TOTAL NO. OF STAFF LEAVING
Death	3	0.33%
Resignation	32	3.53%
Dismissal	8	0.88%
Retirement	15	1.66%
Ill health	0	0.00%
Expiry of contract	1	0.11%
Other	1	0.11%
Total	**60**	**6.62%**

10. LABOUR RELATIONS: MISCONDUCT AND DISCIPLINARY ACTIONS

The table below outlines the various forms of consequence management practices implemented within the 2024/25 financial year. From the below tabulation it is evident that from the seven (7) categories; Verbal Warning, Written Warning, Final Written Warning, Suspensions, Demotions, Dismissals, Mutual Separation Agreements, only six (6) were employed with Written Warnings being the most prevalently utilised form of consequence management during the reporting period.

TABLE 58: CONSEQUENCE MANAGEMENT STATISTICS

NATURE OF DISCIPLINARY ACTION	NUMBER
Verbal Warning	7
Written Warning	52
Final Written Warning	38
Suspensions	6
Demotions	0
Terminations	
Resignations*	1
Dismissal	8
Mutual Separation Agreement	1

This is a resignation where the employee resigned to avoid disciplinary action

11. EQUITY TARGET AND EMPLOYMENT EQUITY STATUS

The table below outlines the statistics on equity targets and the status of employment equity among employees by occupational category. The achievement of the aspirational CCMA EE Targets is a focus area for the CCMA and is considered a work in progress. All vacancy advertisements confirm that the CCMA is committed to providing equal opportunities and practicing affirmative action employment. We intend to promote representivity (race, gender and disability). Recruitment decisions take the Employment Equity plan into account, and it is unfortunate that due to limited funding, the opportunity for appointments is limited. The CCMA reports on the progress made against the plan to its Employment Equity Forum and the HRC on a quarterly basis and thereafter a report is submitted to the Department of Employment and Labour on an annual basis.

TABLE 59: EQUITY TARGETS AND EMPLOYMENT EQUITY OF MALE EMPLOYEES BY OCCUPATIONAL CATEGORY

OCCUPATIONAL CATEGORY	MALE							
	AFRICAN		COLOURED		INDIAN		WHITE	
	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET
Top Management	3	2	0	0	0	0	0	1
Senior Management	8	8	0	1	0	1	0	0
Professional Qualified	94	103	14	13	2	4	7	10
Skilled	217	270	9	20	3	3	1	4
Semi-skilled	20	21	3	3	0	1	0	1
Unskilled	3	3	0	0	0	0	0	0
TOTAL	**345**	**407**	**26**	**37**	**5**	**9**	**8**	**16**

The table below outlines the statistics on equity targets and employment equity status among female employees by occupational category.

TABLE 60: EQUITY TARGETS AND EMPLOYMENT EQUITY OF FEMALE EMPLOYEES BY OCCUPATIONAL CATEGORY

OCCUPATIONAL LEVELS	FEMALE							
	AFRICAN		COLOURED		INDIAN		WHITE	
	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET
Top Management	2	3	0	0	0	0	0	0
Senior Management	0	1	1	0	0	0	1	1
Professional Qualified	77	82	10	12	9	7	12	10
Skilled	290	325	34	30	4	6	7	14
Semi-skilled	20	20	3	4	0	1	0	1
Unskilled	7	9	0	0	0	0	0	0
TOTAL	**396**	**440**	**48**	**46**	**13**	**14**	**20**	**26**

The table below outlines the statistics for employees with disabilities.

TABLE 61: EMPLOYEES WITH DISABILITIES

OCCUPATIONAL LEVELS	EMPLOYEES WITH DISABILITIES			
	MALE		FEMALE	
	CURRENT	TARGET	CURRENT	TARGET
Top Management	0	0	0	0
Senior Management	0	1	0	1
Professional Qualified	3	3	4	2
Skilled	4	13	5	14
Semi-skilled	1	1	0	1
Unskilled	0	0	0	0
TOTAL	**8**	**18**	**9**	**18**

PART E

PFMA COMPLIANCE REPORT

PART E

PFMA COMPLIANCE REPORT

1. INTRODUCTION

This section provides guidance on the information to be included in the annual report guide relating to PFMA compliance requirements.

2. INFORMATION ON IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

The following is guidance on the information that PFMA institutions should disclose in their annual reports per the PFMA and the relevant frameworks.

2.1. IRREGULAR EXPENDITURE

TABLE 62: RECONCILIATION OF IRREGULAR EXPENDITURES

DESCRIPTION	2024/25	2023/24
	R	R
Opening balance	-	-
Add: Irregular expenditure confirmed	1 642 355	4 676
Less: Irregular expenditure NOT condoned and removed	-	4 676
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recoverable and written off	-	-
Closing balance	**1 642 355**	**-**

TABLE 63: RECONCILING NOTES

DESCRIPTION	2024/25	2023/24
	R	R
Irregular expenditure that was under assessment in 2024/25	1 632 005	4 676
Irregular expenditure that relates to 2023/24 and identified in 2024/25	10 350	-
Irregular expenditure for the current year	1 642 355	4 676

Two (2) possible cases of irregular expenditure were identified and confirmed during the financial year. One (1) case to the amount of R1 632 005.00, which related to the contravention of Section 53(2) of the PFMA, was identified and reported during the 2023/24 audit process conducted by the AGSA. The case is currently awaiting consideration of condonation by the relevant authority following conclusion of the loss and control committee processes. In another case, R10 350.00 was due to the use of a hired venue without prior authorisation from the delegated official. The case is currently awaiting consideration of condonation by the relevant authority following the conclusion of the Loss and Control Committee processes. In both cases, the process undertaken confirmed that there were no financial losses for the CCMA and the assessment verified that value for money was achieved despite procedural matters.

TABLE 64: DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE (UNDER ASSESSMENT, DETERMINATION, AND INVESTIGATION)

DESCRIPTION	2024/25	2023/24
	R	R
Irregular expenditure under assessment	-	1 632 005
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	**-**	**1 632 005**

At the end of the current financial year, no cases were under assessment, determination, or investigation; all cases identified and confirmed from the previous and current financial years are undergoing the condonation/ removal process.

TABLE 65: DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE RECOVERED (NOT CONDONED)

DESCRIPTION	2024/25	2023/24
	R	R
Irregular expenditure NOT condoned and removed	-	-
Total	**-**	**-**

No case has been condoned in the 2024/25 financial year.

TABLE 66: DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE RECOVERABLE

DESCRIPTION	2024/25	2023/24
	R	R
Irregular expenditure written off	-	-
Total	**-**	**-**

No case was recoverable in the 2024/25 financial year.

TABLE 67: DETAILS OF CURRENT AND PREVIOUS YEAR DISCIPLINARY STEPS TAKEN AS A RESULT OF IRREGULAR EXPENDITURE

DESCRIPTION	2024/25	2023/24
	R	R
The contract payment exceeded the approved amount and was not in line with the Delegation of Authority	-	4 676
The venues were utilised without prior booking and warning letters were issued against the individuals involved	10 350	-
Total	**10 350**	**-**

2.2. FRUITLESS AND WASTEFUL EXPENDITURE

TABLE 68: RECONCILIATION OF FRUITLESS AND WASTEFUL EXPENDITURE

DESCRIPTION	2024/25	2023/24
	R	R
Opening balance	-	-
Add: Fruitless and wasteful expenditure confirmed	10 960	217 619
Less: Fruitless and wasteful expenditure recoverable	10 960	217 619
Closing balance	**-**	**-**

The table below outlines the reconciling notes for the 2024/25 financial year.

TABLE 69: FRUITLESS AND WASTEFUL EXPENDITURE RECONCILIATION NOTES

DESCRIPTION	2024/25	2023/24
	R	R
Fruitless and wasteful expenditure under assessment in 2023/24	-	69 025
Fruitless and wasteful expenditure that relates to 2023/24 and 2024/25	8 687	88 445
Fruitless and wasteful expenditure for the current year	2 273	60 148
Total	**10 960**	**217 619**

Eight (8) cases of fruitless and wasteful expenditures were identified and incurred from the prior financial year and the 2024/25 financial year. It was confirmed that these cases had contravened the applicable laws and regulations.

Table 70 outlines details of current and previous years' fruitless and wasteful expenditure (under assessment, determination and investigation).

TABLE 70: DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE (UNDER ASSESSMENT, DETERMINATION AND INVESTIGATION)

DESCRIPTION	2024/25	2023/24
	R	R
Fruitless and wasteful expenditure under assessment	105 646	-
Fruitless and wasteful expenditure under determination	-	11 555
Fruitless and wasteful expenditure under investigation	-	-
Total	**105 646**	**11 555**

One (1) potentially fruitless and wasteful expenditure was identified and recorded in the register, and it remained open at year-end. The Loss and Control Committee evaluated the case's merits to determine if any laws or regulations were violated. The case is still open and under assessment.

TABLE 71: DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE RECOVERABLE

DESCRIPTION	2024/25	2023/24
	R	R
Fruitless and wasteful expenditure recovered	10 960	217 619
Total	**10 960**	**217 619**

The Loss and Control Committee confirmed that eight (8) cases contravened the applicable laws and regulations during the 2023/24 and the 2024/25 financial years . For all these cases, the Committee recommended that the expenditure be recovered directly from the CCMA employees who contravened the applicable laws and regulations and disciplinary action was subsequently imposed.

TABLE 72: DETAILS OF CURRENT AND PREVIOUS YEAR DISCIPLINARY STEPS TAKEN AS A RESULT OF FRUITLESS AND WASTEFUL EXPENDITURE

DESCRIPTION	2024/25	2023/24
	R	R
Venue Hire (Cancelled Venue)	1 010	-
Employee Cost	7 677	-
Utilities (Interest)	115	-
Travel and Accommodation - Local (Change Flight)	558	-
Travel and Accommodation - Local (Traffic Fines)	1 600	115 340
Total	**10 960**	**115 340**

2.2.1. INFORMATION ON LATE AND/OR NON-PAYMENT OF SUPPLIERS

Information on the late and/or non-payment of suppliers is included below.

TABLE 73: INFORMATION ON THE LATE AND OR NON-PAYMENT OF SUPPLIERS

DESCRIPTION	NUMBER OF INVOICES	CONSOLIDATED VALUE R
Valid invoices received	13 801	224 404 900
Invoices paid within 30 days or the agreed period	13 801	224 404 900
Invoices paid after 30 days or the agreed period	0	0
Invoices older than 30 days or agreed period (unpaid and without dispute)	0	0
Invoices older than 30 days or agreed period (unpaid and in dispute)	0	0

For the 2024/25 financial year, CCMA received a total of 13 801 invoices and allthese invoices were paid within 30 days upon receipt of the respective invoices in compliance with the PFMA timelines. Therefore, there were no invoices paid after 30 days of the agreed upon period or any unpaid or disputed invoices.

2.3. INFORMATION ON SUPPLY CHAIN MANAGEMENT (SCM)

Information on the SCM matters that were processed during the 2024/25 financial year are tabulated below.

TABLE 74: PROCUREMENT BY OTHER MEANS

PROJECT DESCRIPTION	NAME OF SUPPLIER	TYPE OF PROCUREMENT BY OTHER MEANS	CONTRACT NUMBER	VALUE OF CONTRACT
Membership Fees	South African Institute of Chartered Accountants (SAICA)	Sole Provider	CCMADIV-18-124	16 957
Membership Fees	South African Institute of Professional Accountants (SAIPA)	Sole Provider	CCMADIV-18-125	8 128
Office Lease	Realnet Vryburg	Single Source	CCMADIV-18-125	618 916
Rode Report on SA Property Market	Rode Property Consultants & Valuers	Sole Provider	CCMADIV-24-01	7 188
Office Lease	AYD Property Holdings	Single Source	CCMADIV-24-02	2 013 911
Digital Communications Tool	NTH Dimension	Sole Provider	CCMADIV-24-03	623 646
Office Lease	Realty 1 Rentals TZN	Single Source	CCMADIV-24-04	892 929
Office Lease	Simmark Investments	Single Source	CCMADIV-24-05	6 450 388

PROJECT DESCRIPTION	NAME OF SUPPLIER	TYPE OF PROCUREMENT BY OTHER MEANS	CONTRACT NUMBER	VALUE OF CONTRACT
Quantitative Data Analysis Software Tool	OLSPS (Pty) Ltd	Sole Provider	CCMADIV-24-06	394 465
Office Lease	Vestspruit Suites (Pty) Ltd	Emergency	CCMADIV-24-07	664 520
Annual Licenses for franking machines	Early Worx 282 (Pty) Ltd	Sole Provider	CCMADIV-24-08	29 357 (Fixed) plus variable costs
Barnowl Software License & Support	ISI Technologies (Pty) Ltd	Sole Provider	CCMADIV-24-09	964 251
Microsoft products and support services	Microsoft Corporation	Sole Provider	CCMADIV-24-10	$4 349 525.74 equates to 74 622 203
Membership Fees	South African Institute of Professional Accountants (SAIPA)	Single Source	CCMADIV-24-11	8 372
Replacement of the Directors Pool Vehicle Key	BMW South Africa	Single Source	CCMADIV-24-12	6 401
Membership Fees	South African Institute of Professional Accountants (SAIPA)	Single Source	CCMADIV-24-13	8 372
Caseware Licenses	ADAPT IT	Sole Provider	CCMADIV-24-14	671 803
Membership	Institute of Risk Management South Africa (IRMSA)	Sole Provider	CCMADIV-24-15	11 975
Membership	Public Relations Institute of Southern Africa (PRISA)	Sole Provider	CCMADIV-24-16	2 420
Membership	Institute of Directors South Africa (IODSA)	Sole Provider	CCMADIV-24-17	6 420
Membership	Institute of Directors South Africa (IODSA)	Sole Provider	CCMADIV-24-18	4 150
Membership	Institute of Directors South Africa (IODSA)	Sole Provider	CCMADIV-24-19	4 150
Membership	South African Institute of Chartered Accountants (SAICA)	Sole Provider	CCMADIV-24-20	17 889
Membership	Internal Auditors through the Institute of Internal Auditors South Africa (IIASA)	Sole Provider	CCMADIV-24-21	127 350

TABLE 75: CONTRACT VARIATIONS AND EXPANSIONS

PROJECT DESCRIPTION	NAME OF SUPPLIER	CONTRACT MODIFICATION TYPE (EXPANSION OR VARIATION)	CONTRACT NUMBER	ORIGINAL CONTRACT VALUE	VALUE OF PREVIOUS CONTRACT EXPANSION/S OR VARIATION/S (IF APPLICABLE)	VALUE OF CURRENT CONTRACT EXPANSION OR VARIATION
				R	R	R
Cleaning Services	Mothokoa SK Holdings	Contract extended in line with the lease extension and pending finalisation of the tender process	CCMA-VA-24-01	537 865	-	280 000
Human Guarding	Akhensiwe T/a The Brave Security & Towing	Contract extended in line with the lease extension and pending finalisation of the tender process	CCMA-VA-24-02	487 186	-	121 796
Alarm Systems & Armed Responses	Papa Mike Protection Services	Contract extended in line with the lease extension	CCMA-VA-24-03	30 970	-	1 035
Human Guarding	No Turning Back Trading Enterprise	Contract extended in line with the lease extension	CCMA-VA-24-04	184 181	-	76 245
Hygiene Services	Bidvest Steiner	Contract extended in line with the lease extension	CCMA-VA-24-05	94 527	-	11 816
Hygiene Services	Supreme Range General Supplier	Contract extended in line with the lease extension	CCMA-VA-24-06	280 784	-	70 186
Office Lease	Villaanne Boutique Hotel Group	Contract varied pending the finalisation of TI for the new lease	CCMA-VA-24-07	27 190 496	7 713 286	857 032
Cloud Consumption & Additional Systems within Microsoft Enterprise (MEA)	Microsoft South Africa	Contract varied due to Microsoft Cloud consumption costs and additional systems within the Microsoft Enterprise Agreement.	CCMA-VA-24-08	USD 1 963 929 equates to 30 401 620	USD 462 119 equates to 8 698 701	USD 224 218 equates to 4 129 068
Microsoft Teams Enterprise Voice Solution	Business Connexion (BCX) (Pty) Ltd	Contract varied pending the finalisation of the Bid process	CCMA-VA-24-09	11 163 213	365 811	1 046 235
Supply & Embroidery of Blazers	Ekares Twilight (Pty)	Contract varied to accommodate design adjustments	CCMA-VA-24-10	81 000	-	8 100
Office Lease	Aquasky Properties	Contract varied pending the finalisation of the tender process	CCMA-VA-24-11	76 065 842	884 051	6 883 818
Java recording systems	Solbuild (Pty) Ltd	Contract varied for the JAVS contract to integrate the JAVS recording system with Microsoft Teams	CCMA-VA-24-12	10 504 346	-	753 908

PROJECT DESCRIPTION	NAME OF SUPPLIER	CONTRACT MODIFICATION TYPE (EXPANSION OR VARIATION)	CONTRACT NUMBER	ORIGINAL CONTRACT VALUE	VALUE OF PREVIOUS CONTRACT EXPANSION/S OR VARIATION/S (IF APPLICABLE)	VALUE OF CURRENT CONTRACT EXPANSION OR VARIATION
				R	R	R
WAN services	MTN (Pty) Lt	Contract varied to allow for a transition from the current contract to the new contract	CCMA-VA-24-13	25 506 471	-	2 962 957
Cleaning Services	Maanda-Nes Investments (Pty) Ltd	Contract varied to allow for the finalisation of the RFQ process and contracting	CCMA-VA-24-14	796 568	-	18 860
Hygiene Services	Tshipembe Mzansi Projects cc	Contract varied to allow for the finalisation of the RFQ process and contracting	CCMA-VA-24-15	247 075	-	29 447
Licensing, Support, and Maintenance of Sage 300 ERP, Sage 300 Third-Party Modules, Sage VIP Payroll, and HRM	LAR & Associates (Pty) Ltd	Contract varied to ensure that there would be no operational disruption due to the delays experienced in the new contract	CCMA-VA-24-16	3 095 397	-	3 426 351
Total				**186 667 541**	**17 661 849**	**20 676 854**

PART F

FINANCIAL INFORMATION

PART F

FINANCIAL INFORMATION

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Report of the Auditor-General to Parliament on the Commission for Conciliation Mediation and Arbitration

Report on the audit of the financial statements

Opinion

1. I have audited the financial statements of the Commission for Conciliation Mediation & Arbitration (CCMA) set out on pages 130 to 195, 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 CCMA 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 (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 public entity 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 authority for the financial statements

6. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the PFMA and for such internal control as the accounting authority 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 authority is responsible for assessing the public entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations, or has no realistic alternative but to do so.

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

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 127, 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 authority is responsible for the preparation of the annual performance report.

11. I selected the following material performance indicators related to Programme 4: Efficient and quality dispute resolution and enforcement services presented in the annual performance report for the year ended 31 March 2025. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.

12. Percentage of conciliable cases heard within 30 days at first event (excludes agreed extensions, where certificates were issued, out of jurisdiction cases/ withdrawn/ settled by parties' cases prior to the matter being scheduled, no process cases and cases which are not conciliable or where conciliation is not the first process)

- Percentage of arbitration awards rendered sent to parties within 14 days of the conclusion of the arbitration proceedings (excludes extensions granted and heads of arguments filed)
- Percentage of disputes of interests resolved per annum
- Percentage of section 71 of the Labour Relations Act 66 of 1995 (LRA) cases conducted (as and when referred) per annum
- Percentage of section 73 of the LRA cases conducted (as and when referred) per annum
- Number of self-initiated cases conducted to determine whether or not the whole or a part of any service is an essential service per annum
- Number of Users who access CCMA services from identified sectors reached per annum
- Percentage of the 2024/25 Advocacy Campaign Plan implemented by 31 March 2025
- Percentage of jobs saved compared to employees likely to be retrenched (as per the cases referred to the CCMA) per annum
- Percentage of Return-to-Work Index achieved by 31 March 2025
- Percentage of public interest disputes resolved per annum

13. 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 public entity's planning and delivery on its mandate and objectives.

14. I performed procedures to test whether:

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

15. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.
16. I did not identify material findings on the reported performance information for the selected indicators.

Other matter

17. I draw attention to the matter below.

Achievement of planned targets

18. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements.
19. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on page 66.

Programme 4: Efficient and quality dispute resolution and enforcement services

Targets achieved: 0% Budget spent: 100%		
Key indicator not achieved	**Planned target**	**Reported achievement**
Percentage of the 2024/25 Advocacy Campaign Plan implemented by 31 March 2025	100%	0%

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 authority is responsible for the public entity'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 public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.

23. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

24. The accounting authority 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.

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

26. 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.

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

Auditor -General

AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Pretoria

30 July 2025

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 public entity's compliance with selected requirements in key legislation.

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the public entity's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the public entity 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 public entity to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements. I am responsible for the direction, supervision and performance of the group audit. I remain solely responsible for my audit opinion.

Communication with those charged with governance

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4); Section 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); Section 55(1)(c)(i); 56(1); 57(b); 66(3)(c)
Treasury Regulations, 2005	Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a); Regulation 16A6.1; 16A6.2(a); 16A6.2(b); Regulation 16A6.3(a); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; Regulation 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6; Regulation 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A 9.1(d); 16A9.1(e); 16A9.1(f); Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a); Regulation 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; Regulation 31.2.5; 31.2.7(a); 32.1.1(a); 32.1.1(b); Regulation 32.1.1(c); 33.1.1; 33.1.3
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Second amendment National Treasury Instruction No. 5 of 2020/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2020/21	Paragraph 2
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Instruction No. 1 of 2021/22	Paragraph 4.1
National 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); 4.3; 4.4; 4.4(a); 4.17; 7.2; Paragraph 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9

Legislation	Sections or regulations
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1 (b)
Practice Note 5 of 2009/10	Paragraph 3.3
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 Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 9.2; 10.1; 10.2; 11.1;11.2
Prevention and combating of Corrupt Activities Act 12 of 2004	Section 34(1)

STATEMENT OF FINANCIAL POSITION

as at 31 March 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Assets			
Current Assets			
Inventories	*3*	2 316 580	3 416 828
Receivables from exchange transactions	*4*	2 185 629	2 493 221
Prepayments	*5*	4 257 073	3 616 489
Cash and cash equivalents	*6*	104 744 083	95 453 155
		113 503 365	**104 979 693**
Non-Current Assets			
Property, plant and equipment	*7*	41 775 361	38 660 685
Intangible assets	*8*	**20 760 331**	**27 650 802**
		62 535 692	**66 311 487**
Total Assets		**176 039 057**	**171 291 180**
Liabilities			
Current Liabilities			
Finance lease obligation	*9*	1 268 188	1 125 666
Operating lease liability	*10*	255 244	653 705
Payables from exchange transactions	*11*	52 386 811	38 648 295
Provisions	*12*	27 286 085	27 895 354
		81 196 328	**68 323 020**
Non-Current Liabilities			
Finance lease obligation	*9*	4 245 840	5 514 028
Operating lease liability	*10*	7 759 218	7 608 885
		12 005 058	**13 122 913**
Total Liabilities		**93 201 386**	**81 445 933**
Net Assets		**82 837 671**	**89 845 247**
Accumulated surplus		82 837 671	89 845 247
Total Net Assets		**82 837 671**	**89 845 247**

* See Note 35

STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Revenue			
Revenue from exchange transactions			
Services rendered	14	8 307 199	8 822 080
Other income	15	735 370	1 563 329
Interest received on investments	16	12 646 623	14 727 537
Gain on foreign exchange differences		311 202	-
Total revenue from exchange transactions		**22 000 394**	**25 112 946**
Revenue from non-exchange transactions			
Transfer revenue			
Government grants & subsidies	17	975 853 000	1 041 163 000
Conscientious objector (sheriff costs)	18	1 027 267	1 194 992
Donations & services in kind received	19	4 250 140	3 556 852
Total revenue from non-exchange transactions		**981 130 407**	**1 045 914 844**
Total revenue	13	**1 003 130 801**	**1 071 027 790**
Expenditure			
Employee costs	20	(620 705 568)	(614 959 814)
Administration expenses	21	(164 174 740)	(171 739 993)
Depreciation and amortisation	22	(37 888 416)	(31 187 274)
Finance costs	23	(795 461)	(276 182)
Bargaining councils susbidies	24	(6 370 673)	(4 826 450)
Loss on foreign exchange differences		-	(455 924)
Loss on disposal of assets		(473 434)	(189 933)
Operating expenses	25	(17 788 119)	(21 034 053)
Case disbursement	26	(161 941 966)	(223 581 818)
Total expenditure		**(1 010 138 377)**	**(1 068 251 441)**
(Deficit)/surplus for the year		**(7 007 576)**	**2 776 349**

* See Note 35

STATEMENT OF CHANGES IN NET ASSETS

for the year ended 31 March 2025

Figures in Rand	Accumulated surplus/deficit	Total net assets
Opening balance as previously reported	82 801 918	82 801 918
Prior year adjustments - Note 35	4 266 983	4 266 983
Balance at 01 April 2023	**87 068 901**	**87 068 901**
Surplus for the year	2 776 346	2 776 346
Total changes	2 776 346	2 776 346
Balance at 01 April 2024	**89 845 247**	**89 845 247**
Deficit for the year	(7 007 576)	(7 007 576)
Total changes	(7 007 576)	(7 007 576)
Balance at 31 March 2025	**82 837 671**	**82 837 671**

CASH FLOW STATEMENT

for the year ended 31 March 2025

Figures in Rand	Note(s)	2025	2024 Restated*
Cash flows from operating activities			
Receipts			
Services rendered		9 658 473	7 540 683
Government grants & subsidies		975 853 000	1 041 163 000
Interest received on investments		12 646 623	14 727 537
Conscientious objector (sheriff costs)		1 027 267	1 194 992
Sundry income		650 700	654 660
Proceeds from insurance claims		84 670	908 669
		999 920 733	1 066 189 541
Payments			
Employee costs		(620 823 552)	(634 615 113)
Suppliers		(333 299 073)	(433 809 159)
Finance costs		(795 461)	(276 182)
		(954 918 086)	(1 068 700 454)
Net cash flows from operating activities	*27*	**45 002 647**	**(2 510 913)**
Cash flows from investing activities			
Purchase of property, plant and equipment	*7*	(10 150 368)	(8 271 872)
Purchase of other intangible assets	*8*	(24 426 690)	(33 570 300)
Net cash flows from investing activities		**(34 577 058)**	**(41 842 172)**
Cash flows from financing activities			
Finance lease		(1 134 661)	(885 590)
Net increase/(decrease) in cash and cash equivalents		**9 290 928**	**(45 238 675)**
Cash and cash equivalents at the beginning of the year		95 453 155	140 691 830
Cash and cash equivalents at the end of the year	*6*	**104 744 083**	**95 453 155**

* See Note 35

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

for the year ended 31 March 2025

Figures in Rand

Budget on Accrual Basis	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						
Services rendered	5 695 000	3 505 000	**9 200 000**	8 307 199	**(892 801)**	34-1
Other income	-	-	**-**	735 370	**735 370**	34-2
Gain on foreign exchange	-	-	**-**	311 202	**311 202**	34-15
Interest received on investments	9 758 530	2 241 470	**12 000 000**	12 646 623	**646 623**	34-3
Total revenue from exchange transactions	**15 453 530**	**5 746 470**	**21 200 000**	**22 000 394**	**800 394**	
Revenue from non-exchange transactions						
Transfer revenue						
Government grant & subsidies	975 853 000	-	**975 853 000**	975 853 000	**-**	34-4
Conscientious objector (sheriff costs)	1 636 000	(536 000)	**1 100 000**	1 027 267	**(72 733)**	34-5
Donations & services in kind received	-	-	**-**	4 250 140	**4 250 140**	34-6
Total revenue from non-exchange transactions	**977 489 000**	**(536 000)**	**976 953 000**	**981 130 407**	**4 177 407**	
Expenditure						
Employee costs	(606 946 395)	(19 939 693)	**(626 886 088)**	(620 705 568)	**6 180 520**	34-8
Administration expenses	(190 961 904)	19 776 486	**(171 185 418)**	(164 174 740)	**7 010 678**	34-9
Depreciation and amortisation	(27 217 749)	(7 782 251)	**(35 000 000)**	(37 888 416)	**(2 888 416)**	34-10
Finance costs	(76 200)	(755 146)	**(831 346)**	(795 461)	**35 885**	34-11
Bargaining councils subsidies	(6 265 783)	980 358	**(5 285 425)**	(6 370 673)	**(1 085 248)**	34-12
Operating expenses	(25 402 365)	(4 177 901)	**(29 580 266)**	(17 788 119)	**11 792 147**	34-13
Case disbursement	(135 972 486)	(21 278 654)	**(157 251 140)**	(161 941 966)	**(4 690 826)**	34-14
Loss on foreign exchange	(84 648)	(505 765)	**(590 413)**	-	**590 413**	34-15
Loss on disposal of assets	(15 000)	4 949	**(10 051)**	(473 434)	**(463 383)**	34-16
Total expenditure	**(992 942 530)**	**(33 677 617)**	**(1 026 620 147)**	**(1 010 138 377)**	**16 481 770**	
	-	(28 467 147)	**(28 467 147)**	(7 007 576)	**21 459 571**	
Retention of cash surplus	-	(28 467 147)	**28 467 147**	-	**(28 467 147)**	34-7
Actual amount on comparable basis as presented in the budget and actual comparative statement	**-**	**-**	**-**	**(7 007 576)**	**(7 007 576)**	

1. Presentation of Financial Statements

The financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (Standards of GRAP), issued by the Accounting Standards Board in accordance with Section 91(1) of the Public Finance Management Act No. 1 of 1999.

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

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

A summary of the significant accounting policies, which have been consistently applied in the preparation of these financial statements, are disclosed below.

1.1. Presentation currency

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

1.2. Going concern assumption

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

1.3. Comparative figures

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

1.4. Materiality

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

Receivables from exchange transactions

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

The allowance for impairment for trade receivables, held to maturity investments and loans and receivables is calculated on a portfolio basis, based on historical loss ratios, adjusted for national and industry-specific economic conditions and other indicators present at the reporting date that correlate with defaults on the portfolio. These annual loss ratios are applied to loan balances in the portfolio and scaled to the estimated loss emergence period.

Allowance for slow moving, damaged and obsolete inventory

An assessment is made of net realisable value of inventory at the end of each reporting period. A write down of inventory to lower of cost or net realisable value is subsequently provided.

The write down is included in surplus or deficit.

Impairment testing for cash generating assets

The CCMA reviews and tests the carrying value of cash generating assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependent on the availability of data and the nature of the impairment of cash generating assets.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note 12 - Provisions.

Useful lives of property, plant and equipment and intangible assets and Residual Value

The CCMA determines the estimated useful lives,residual values and related depreciation/amortisation charges for its property, plant and equipment and intangible assets. The estimate involves a matter of judgement based on the experience of the CCMA with similar assets. The CCMA considers all facts and circumstances in estimating the useful lives of assets, which includes the consideration of financial, technical and other factors. CCMA will increase the useful lives where useful lives are less than previously estimated and decrease the useful lives where useful lives are more than previously estimated.

Allowance for debtors impairment

On debtors an allowance for impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The allowance for impairment is measured as the difference between the debtors carrying amount and the present value of estimated future cash flows discounted at the nominal interest rate method for statutory receivables, applied at initial recognition of the debt.

Litigation costs

Litigation costs are based on the estimated legal fees, including but not limited to damages based on the probable costs payable on completion of the cases against the CCMA.

Leave provision

The leave provision is determined based on the employees' total annual leave days. The CCMA will only pay up to 30 days on termination, but the total accumulated leave days can be used by employees while still employed by the CCMA. The accumulated leave will be forfeited should the excess leave be carried over to the next leave cycle unless taken within six (6) months from the end of the previous cycle. A leave cycle refers to the period of twelve (12) months immediately following the commencement of the employee's employment.

1.6. Property, plant and equipment

Property, plant and equipment are tangible non-current 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 CCMA; 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 to 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.

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the CCMA is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

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 standby equipment and servicing equipment are recognised when they meet the definition of property, plant and equipment.

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
Furniture and fixtures	Straight-line	3-30 years
Motor vehicles	Straight-line	3-12 years
Office equipment	Straight-line	2-30 years
IT equipment	Straight-line	2-23 years
Leased assets	Straight-line	Lease period

Leasehold improvements are depreciated over the shorter of the asset's useful lives or the lease term. Lease assets are depreciated over their lease term.

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

The residual value, the useful life and the depreciation method of each asset are reviewed at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

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 CCMA. The depreciation method applied to an asset is reviewed at the end of 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 CCMA assesses at each reporting date whether there is any indication that the CCMA 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 CCMA 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 the CCMA and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the CCMA intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the CCMA 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 CCMA; and
- the cost or fair value of the asset can be measured reliably.

The CCMA 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 if and only if, CCMA can demonstrate all of the following:

- 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.

The amortisation period, residual value and the amortisation method for intangible assets are reviewed at each reporting date. If the expected useful life of the asset is different from previous estimates, the amortisation period shall be changed accordingly. If there has been a change in the expected pattern if the expectations differ from previous estimates, the change is accounted for as a change in the accounting estimate, of consumption of the future economic benefits or service potential embodied in the asset, the amortisation method shall be changed to reflect the changed pattern.

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

Item	Amortisation method	Average useful life
Computer software and licences	Straight-line	0-19 years

The amortisation of computer software and licences is calculated on a systematic basis over its useful life. The amortisation period of an asset arising from binding arrangements shall not exceed the period of the binding arrangement but may be shorter depending on the period over which the entity expects to use the asset.

Amortisation shall begin when the asset is available for use. Amortisation shall cease at the date that the asset is derecognised. The amortisation method used shall reflect the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the entity. If that pattern cannot be determined reliably, the straight line method shall be used. The amortisation charge for each period shall be recognised in surplus or deficit unless this or another Standard permits or requires it to be included in the carrying amount of another asset.

The amortisation charge for each period shall be recognised in surplus or deficit unless this or another Standard permits or requires it to be included in the carrying amount of another asset.

Amortisation shall cease at the date that the asset is derecognised. The amortisation method used shall reflect the pattern in which the asset's future economic benefits or service potential are expected to be consumed by the CCMA. If that pattern cannot be determined reliably, the straight line method shall be used.

The CCMA discloses the intangible assets under development in the notes to the financial statements: the cumulative expenditure recognised in the carrying value of intangible assets, the carrying value of intangible assets that is taking a significantly longer period of time to complete than expected, and the carrying value of intangible assets where development has been halted (see note 8).

Computer software under development is not amortised and will be transferred to computer software once development has been completed.

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

1.8. Inventories

Inventories shall be recognised as an asset if, and only if,

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

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

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

Inventories are measured at the lower of cost and current replacement cost where they are held for;

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

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

Current replacement cost is the cost the CCMA incurs to acquire the inventory on the reporting date.

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

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all the inventories having a similar nature and use to the CCMA.

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.

1.9. Prepayments

Prepayments are amounts paid in advance for a benefit not yet received. This type of expenses normally includes costs paid in one fiscal year that benefits a future year (period). Prepayments are initially and subsequently measured at cost.

1.10. Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and 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 rate 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.

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation.

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates.

Derecognition is the removal of a previously recognised financial asset or financial liability from the CCMA'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 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, the CCMA shall estimate cash flows considering all contractual terms of the financial instrument, 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, the CCMA shall use the contractual cash flows over the full contractual term of the financial instrument.

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 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 the CCMA in the event of difficulty in meeting obligations associated with financial liabilities that are settled by delivering cash or another financial asset.

Loan commitment is a firm commitment to provide credit under pre-specified terms and conditions. Loans payable are financial liabilities, other than short-term payables on normal credit terms.

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Market risk comprises three types of risk: currency risk, interest rate risk and other price risk.

A financial asset is past due when a counterparty has failed to make a payment when contractually due.

A residual interest is any contract that manifests an interest in the assets of the CCMA after deducting all its liabilities. A residual interest includes contributions from owners, which may be shown as:

- equity instruments or similar forms of unitised capital;
- a formal designation of a transfer of resources (or a class of such transfers) by the parties to the transaction as forming part of CCMA's net assets, either before the contribution occurs or at the time of the contribution; or
- a formal agreement, in relation to the contribution, establishing or increasing an existing financial interest in the net assets of the CCMA.

Transaction costs are incremental costs that are directly attributable to the acquisition, issue or disposal of a financial asset or financial liability. An incremental cost is one that would not have been incurred if the CCMA had not acquired, issued or disposed of the financial instrument.

Financial instruments at amortised cost are non-derivative financial assets or non-derivative financial liabilities that have fixed or determinable payments, excluding those instruments that:

- the CCMA designates at fair value at initial recognition; or
- are held for trading.

Classification

The CCMA has the following types of financial assets (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Cash and cash equivalents	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost

The CCMA has the following types of financial liabilities (classes and category) as reflected on the face of the statement of financial position or in the notes thereto:

Class	Category
Finance lease obligations	Financial liability measured at amortised cost
Payables from exchange transactions	Financial liability measured at amortised cost

Initial recognition

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

The CCMA classifies financial instruments, or their component parts, on initial recognition as a financial asset, a financial liability or an equity instrument in accordance with the substance of the contractual arrangement.

Initial measurement of financial assets and financial liabilities

The CCMA 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, except for financial instruments subsequently measured at fair value, which are measured at its fair value.

Subsequent measurement of financial assets and financial liabilities

The CCMA measures all financial assets and financial liabilities after initial recognition using the amortised cost method. All financial assets measured at amortised cost, are subject to an impairment reviewed annually.

If the CCMA determines that no objective evidence of impairment exists for an individually assessed receivable, whether significant or not, it includes the receivable in a group of receivables with similar credit risk characteristics and collectively assesses them for impairment.

If there is objective evidence that a receivable is impaired and this receivable is individually assessed, the receivable is excluded from the collective assessment.

Reclassification

The CCMA does not reclassify a financial asset while it is held unless it is:

- a combined instrument that is required to be measured at fair value; or
- an investment in a residual interest that meets the requirements for reclassification.

Where the CCMA cannot reliably measure the fair value of an embedded derivative that has been separated from a host contract that is a financial instrument at a subsequent reporting date, it measures the combined instrument at fair value. This requires a reclassification of the instrument from amortised cost or cost to fair value.

If fair value can no longer be measured reliably for an investment in a residual interest measured at fair value, the CCMA reclassifies the investment from fair value to cost. The carrying amount at the date that fair value is no longer available becomes the cost.

If a reliable measure becomes available for an investment in a residual interest for which a measure was previously not available, and the instrument would have been required to be measured at fair value, the CCMA reclassifies the instrument from cost to fair value.

Derecognition

Financial assets

The CCMA derecognises financial assets using trade date accounting.

The CCMA derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, settled or waived;
- the CCMA transfers to another party substantially all risks and rewards of ownership of the financial asset; or
- the CCMA, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the CCMA:
  - derecognises the asset; and
  - recognises separately any rights and obligations created or retained in the transfer.

A gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Financial liabilities

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

Presentation

Interest relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

Losses and gains relating to a financial instrument or a component that is a financial liability is recognised as revenue or expense in surplus or deficit.

A financial asset and a financial liability are only offset and the net amount presented in the statement of financial position when the CCMA currently has a legally enforceable right to set off the recognised amounts and intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

In accounting for a transfer of a financial asset that does not qualify for derecognition, the CCMA does not offset the transferred asset and the associated liability.

1.11. Statutory receivables

Identification

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

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

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

Nominal interest rate is the interest rate and/or basis specified in legislation, supporting regulations or similar means.

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

Recognition

CCMA recognises statutory receivables as follows:

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

Initial measurement

CCMA initially measures statutory receivables at their transaction amount.

Subsequent measurement

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

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

Derecognition

CCMA derecognises a statutory receivable, or a part thereof, when:

- the rights to the cash flows from the receivable are settled, expire or are waived;
- CCMA transfers to another party substantially all of the risks and rewards of ownership of the receivable; or
- CCMA, despite having retained some significant risks and rewards of ownership of the receivable, has transferred control of the receivable to another party and the other party has the practical ability to sell the receivable in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the CCMA:
  - derecognise the receivable; and
  - recognise separately any rights and obligations created or retained in the transfer.

The carrying amounts of any statutory receivables transferred are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. The CCMA considers whether any newly created rights and obligations are within the scope of the Standards of GRAP on Financial Instruments or another Standard of GRAP. Any difference between the consideration received and the amounts derecognised and, those amounts recognised, are recognised in surplus or deficit in the period of the transfer.

1.12. Leases

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

Finance leases - lessee

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

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 to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are expensed in the period in which they are incurred.

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.

1.13. Impairment of cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

An impairment loss of a cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable amount.

Impairment is a loss in the future economic benefits or service potential of an asset, over and above the systematic recognition of the loss of the asset's future economic benefits or service potential through depreciation (amortisation).

Carrying amount is the amount at which an asset is recognised in the statement of financial position after deducting any accumulated depreciation and accumulated impairment losses thereon.

A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Designation

At initial recognition, the CCMA designates an asset as non cash-generating, or as cash-generating. The designation is made on the basis of the CCMA's objective of using the asset.

The CCMA designates an asset or a cash-generating unit as cash -generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

An asset used with the objective of rendering services and service delivery, is designated either as a cash-generating asset or non-cash-generating asset based on whether the CCMA expects to use that asset to render services. When it is not clear whether the objective is to use the asset to render services, the CCMA designates the asset as a non-cash-generating asset and applies the accounting policy on impairment of non-cash-generating assets, rather than this accounting policy.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The CCMA assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the CCMA estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the CCMA also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the CCMA estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the CCMA applies the appropriate discount rate to those future cash flows.

Basis for estimates of future cash flows

In measuring value in use, the CCMA:

- base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;
- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and

- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years unless an increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the CCMA operates, or for the market in which the asset is used, unless a higher rate can be justified.

Composition of estimates of future cash flows

Estimates of future cash flows include:

- projections of cash inflows from the continuing use of the asset;
- projections of cash outflows that are necessarily incurred to generate the cash inflows from continuing use of the asset (including cash outflows to prepare the asset for use) and can be directly attributed, or allocated on a reasonable and consistent basis, to the asset; and
- net cash flows, if any, to be received (or paid) for the disposal of the asset at the end of its useful life.

Estimates of future cash flows exclude:

- cash inflows or outflows from financing activities; and
- income tax receipts or payments.

Future cash flows shall be estimated for the asset in its current condition. Estimates of future cash flows shall not include estimated future cash inflows or outflows that are expected to arise from;

- a future restructuring to which an entity is not yet committed; or
- improving or enhancing the asset's performance.

The estimate of net cash flows to be received (or paid) for the disposal of an asset at the end of its useful life is the amount that the CCMA expects to obtain from the disposal of the asset in an arm's length transaction between knowledgeable, willing parties, after deducting the estimated costs of disposal.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the cash-generating asset to which it relates, the CCMA recognises a liability only to the extent that is a requirement in the Standards of GRAP.

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

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the CCMA determines the recoverable amount of the cash- generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash- generating unit are affected by internal transfer pricing, the CCMA use management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the CCMA does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non- cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

Reversal of impairment loss

The CCMA assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the CCMA estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued cash-generating asset is treated as a revaluation increase.

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

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.14. Impairment of non-cash-generating assets

Cash-generating assets are assets used with the objective of generating a commercial return. Commercial return means that positive cash flows are expected to be significantly higher than the cost of the asset.

Non-cash-generating assets are assets other than cash-generating assets.

Designation

At initial recognition, CCMA designates an asset as non-cash-generating, or an asset or cash-generating unit as cash- generating. The designation is made on the basis of CCMA's objective of using the asset.

CCMA designates an asset or a cash-generating unit as cash-generating when:

- its objective is to use the asset or a cash-generating unit in a manner that generates a commercial return; such that
- the asset or cash-generating unit will generate positive cash flows, from continuing use and its ultimate disposal, that are expected to be significantly higher than the cost of the asset.

CCMA designates an asset as non-cash-generating when its objective is not to use the asset to generate a commercial return but to deliver services.

An asset used with the objective of generating a commercial return and service delivery, is designated either as a cash- generating asset or non-cash-generating asset based on whether CCMA expects to use that asset to generate a commercial return. When it is not clear whether the objective is to use the asset to generate a commercial return, CCMA designates the asset as a non-cash-generating asset and applies this accounting policy, rather than the accounting policy on Impairment of non-cash-generated assets.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

CCMA assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, CCMA estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the CCMA also tests a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

Value in use

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating asset is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the current reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the CCMA would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

Any impairment loss of a revalued non-cash-generating asset is treated as a revaluation decrease.

When the amount estimated for an impairment loss is greater than the carrying amount of the non-cash-generating asset to which it relates, the CCMA recognises a liability only to the extent that is a requirement in the Standards of GRAP.

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

Reversal of an impairment loss

The CCMA assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the CCMA estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit. Any reversal of an impairment loss of a revalued non-cash-generating asset is treated as a revaluation increase.

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

Redesignation

The redesignation of assets from a cash-generating asset to a non-cash-generating asset or from a non-cash-generating asset to a cash-generating asset only occur when there is clear evidence that such a redesignation is appropriate.

1.15. Provisions and contingencies

Provisions are recognised when:

- the CCMA 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.

Future events that may affect the amount required to settle an obligation shall be reflected in the amount of a provision where there is sufficient objective evidence that they will occur.

Gains from the expected disposal of assets shall not be taken into account in measuring a provision.

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability. The discount rate(s) shall not reflect risks for which future cash flow estimates have been adjusted.

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

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. Provisions are not recognised for future operating deficits.

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

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 30.

1.16. Accumulated surplus/deficit

The accumulated surplus/deficit represents the net difference between the total assets and the total liabilities of the CCMA. Any surplus or deficit realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are credited/debited against accumulated surplus/deficit when retrospective adjustments are made.

1.17. Employee benefits

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

Termination benefits are employee benefits provided in exchange for the termination of an employee's employment as a result of either:

- an CCMA's decision to terminate an employee's employment before the normal retirement date; or
- an employee's decision to accept an offer of benefits in exchange for the termination of employment.

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

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

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

Short-term employee benefits

Short-term employee benefits include items such as the following, if expected to be settled wholly before 12 months after the end of the reporting period in which the employees render the related services:

- wages, salaries and social security contributions;
- paid annual leave, paid sick leave, paid study leave, etc and
- bonus, incentive and performance related payments.

The CCMA need not reclassify a short-term employee benefit if the CCMA's expectations of the timing of settlement change temporarily. However, if the characteristics of the benefit change (such as a change from a non-accumulating benefit to an accumulating benefit) or if a change in expectations of the timing of settlement is not temporary, then the CCMA considers whether the benefit still meets the definition of short-term employee benefits.

When an employee has rendered service to the CCMA during a reporting period, the CCMA recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the CCMA recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another standard requires or permits the inclusion of the benefits in the cost of an asset.

The CCMA shall measure the expected cost of accumulating paid absences as the additional amount the CCMA expects to pay due to the unused entitlement accumulated at the end of the reporting period. The CCMA measures the expected cost of accumulating paid absences as the additional amount that the CCMA expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

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

Post-employment benefits: Defined contribution plans

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

When an employee has rendered service to the CCMA during a reporting period, the CCMA recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, the CCMA recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

CCMA operates a defined contribution plan, the assets of which are held in separate trustee-administered funds. Payments to defined contribution retirement plans are charged to the statement of financial performance in the year to which they relate.

1.18. Commitments

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

Disclosures are required in respect of unrecognised contractual commitments in line with the Standards of GRAP.

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 CCMA – therefore salary commitments relating to employment contracts or social security benefit commitments are excluded.

1.19. 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 CCMA 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.

The amount of revenue arising on a transaction which is statutory (non-contractual) in nature is usually measured by reference to the relevant legislation, regulation or similar means. The fee structure, tariffs or calculation basis specified in legislation, regulation or similar means is used to determine the amount of revenue that should be recognised. This amount represents the fair value, on initial measurement, of the consideration received or receivable for revenue that arises from a statutory (non- contractual) arrangement (see the accounting policy on Statutory Receivables).

Services rendered

When the outcome of a transaction involving the rendering of services can be estimated reliably, revenue associated with the transaction is recognised by reference to the stage of completion of the transaction at the reporting date. The outcome of a transaction can be estimated reliably when all the following conditions are satisfied:

- the amount of revenue can be measured reliably;
- it is probable that the economic benefits or service potential associated with the transaction will flow to the CCMA;
- the stage of completion of the transaction at the reporting date can be measured reliably; and
- the costs incurred for the transaction and the costs to complete the transaction can be measured reliably.

When services are performed by an indeterminate number of acts over a specified time frame, revenue is recognised on a straight-line basis over the specified time frame unless there is evidence that some other method better represents the stage of completion. When a specific act is much more significant than any other acts, the recognition of revenue is postponed until the significant act is executed.

When the outcome of the transaction involving the rendering of services cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

Service revenue is recognised by reference to the stage of completion of the transaction at the reporting date. Stage of completion is determined by the proportion that costs incurred to date bear to the total estimated costs of the transaction.

Interest

Revenue arising from the use by others of CCMA 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 CCMA, and
- The amount of the revenue can be measured reliably.

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

1.20. Revenue from non-exchange transactions

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

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

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

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

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

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

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, the CCMA either receives value from another entity without directly giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

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

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

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

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

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

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

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

- it is probable that the future economic benefits or service potential associated with the asset will flow to the entity
- the fair value of the asset can be measured reliably.

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

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

A present obligation arising from a non-exchange transaction that meets the definition of a liability shall be recognised as a liability when, and only when:

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

Measurement

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

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

Receivables that arise from statutory (non-contractual) arrangements are initially measured in accordance with this accounting policy, as well as the accounting policy on Statutory Receivables. The CCMA applies the accounting policy on Statutory Receivables for the subsequent measurement, derecognition, presentation and disclosure of statutory receivables.

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.

The amount recognised as a liability is the best estimate of the amount required to settle the present obligation at the reporting date.

Gifts and donations, including goods in-kind

Gifts and donations, including goods in kind, are recognised as assets and revenue when it is probable that the future economic benefits or service potential will flow to the CCMA and the fair value of the assets can be measured reliably.

Services in-kind

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

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

Services in-kind include services provided by individuals to CCMA and the right to use assets in a non-exchange transaction. These services meet the definition of an asset because the CCMA controls a resource from which future economic benefits or service potential is expected to flow to the entity. These assets and revenue are immediately consumed or used and a transaction of equal value is also recognised to reflect the consumption or usage of these services in-kind.

1.21. Finance costs

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

1.22. Tax

No provision has been made for income tax as the CCMA is exempt in terms of Section 10(1)(cA)(b)(ii) of the Income Tax Act No.58 of 1962.

1.23. Translation of foreign currencies

Foreign currency transactions

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

At each reporting date:

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

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

When a gain or loss on a non-monetary item is recognised directly in net assets, any exchange component of that gain or loss is recognised directly in net assets. When a gain or loss on a non-monetary item is recognised in surplus or deficit, any exchange component of that gain or loss is recognised in surplus or deficit.

Cash flows arising from transactions in a foreign currency are recorded in Rands by applying to the foreign currency amount the exchange rate between the Rand and the foreign currency at the date of the cash flow.

1.24. Fruitless and wasteful expenditure

Fruitless and wasteful expenditure is defined in Section 1 of the PFMA, as expenditure which was made in vain and would have been avoided had reasonable care been exercised.

Fruitless and wasteful expenditure receivables are recognised in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.

Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of:

- fruitless and wasteful expenditure that was under assessment in the previous financial year;
- fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and
- fruitless and wasteful expenditure incurred in the current year For details of fruitless and wasteful expenditure, refer to note 33.

1.25. Irregular expenditure

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

- this Act; or
- any regulations made in terms of the Act; or
- any provincial legislation providing for procurement procedures in that provincial government.

Losses emanating from irregular expenditure are recognised as a receivable in the statement of financial position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written-off as irrecoverable.

Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of:

- irregular expenditure that was under assessment in the previous financial year;
- irregular expenditure that was under assessment in the previous financial year;
- irregular expenditure relating to previous financial year and identified in the current year; and
- irregular expenditure incurred in the current year.

For details on irregular expenditure, refer to note 33 .

1.26. Budget information

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

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

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

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

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

1.27. Related parties

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

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

Management are those persons responsible for planning, directing and controlling the activities of the CCMA, including those charged with the governance of the CCMA 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 CCMA.

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

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

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

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

1.29. Bargaining councils subsidies

The CCMA provides subsidies to the bargaining councils which are accredited in terms of the Labour Relations Act No. 66 of 1995.

The cost of bargaining council subsidies will be recognised as expenditure when the CCMA receives a completed claim form from the Councils on completed cases within the financial year the subsidies were awarded. Completed cases are either resolved by settlement, or an arbitration award has been rendered.

2. New standards and interpretations

2.1. Standards and interpretations issued, but not yet effective

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

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
• iGrap 22 on Foreign Currency Transactions and Advance Consideration	01 April 2025	Unlikely there will be a material impact
• Improvements to the Standards of GRAP 2023	Not yet determined	Impact is currently being assessed
• GRAP 103 on Heritage Assets	Not yet determined	Unlikely there will be a material impact
• GRAP 105 on Transfer of Functions Between Entities Under Common Control	Not yet determined	Unlikely there will be a material impact
• GRAP 106 on Transfer of Functions Between Entities	Not yet determined	Unlikely there will be a material impact
• GRAP 107 on Mergers (amended)	Not yet determined	Unlikely there will be a material impact
• GRAP 25 (as revised): Employee Benefits	Not yet determined	Unlikely there will be a material impact
• iGRAP 7 (as revised): Limit on defined benefit asset, minimum funding requirements and their interaction	Not yet determined	Unlikely there will be a material impact
• GRAP 104 (as revised): Financial Instruments	01 April 2025	Impact is currently being assessed
• GRAP 1 (amended): Presentation of Financial Statements	Not yet determined	Impact is currently being assessed

Figures in Rand	2025	2024 Restated*

3. Inventories

Consumables	1 995 073	2 990 097
Spare parts	321 507	426 731
	2 316 580	**3 416 828**

Consumables include stationery, toilet and cleaning materials and process manuals. Spare parts include computer equipment spares and accessories.

During the financial year, the inventory of R345 163 (2024: R271 244) was written off as obsolete or as a price write-down. No inventory has been pledged as security.

Figures in Rand	2025	2024 Restated*

4. Receivables from exchange transactions

Trade receivables	1 608 362	1 392 705
Other receivables	1 374 336	2 941 267
Allowance for impairment	(797 069)	(1 840 751)
	2 185 629	**2 493 221**

Trade and other receivables were not pledged as security.

Trade and other receivables not past due

Trade and other receivables	1 419 092	641 300

Trade and other receivables which are less than 30 days past due are not considered for impairment. As of 31 March 2025, R1 419 092 (2024: R641 300) were not past due and not impaired.

Trade and other receivables past due but not impaired

Trade and other receivables which are more than 1 month past due may be considered for impairment. As of 31 March 2025, R634 387 (2024: R927 678) were past due but not impaired.

The ageing of amounts past due but not impaired is as follows:		
30 days	-	13 970
60 days	21 478	1 668
90 days	-	47 459
over 120 days	612 909	864 581
	634 387	**927 678**

Trade and other receivables impaired

As of 31 March 2025, trade and other receivables of R929 219 (2024: R2 764 994) were assessed for impairment and an allowance was made.

The amount for the allowance for impairment was R797 069 as of 31 March 2025 (2024: R1 840 751).

The ageing of these receivables is as follows:

The ageing of trade and other receivables assessed for impairment is as follows:

30 days	41 705	19 439
60 days	301 404	788 682
90 days	37 616	17 103
over 120 days	548 494	1 939 770
	929 219	**2 764 994**

Figures in Rand

Reconciliation of trade and other receivables - 31 March 2025	Trade receivables	Other receivables	Total
Trade and other receivables not past due	1 239 857	179 235	1 419 092
Trade and other receivables past due but not impaired	-	634 387	634 387
Trade and other receivables assessed for impairment	368 505	560 714	929 219
	1 608 362	1 374 336	2 982 698
Allowance for impairment	(236 355)	(560 714)	(797 069)
	1 372 007	**813 622**	**2 185 629**

Reconciliation of trade and other receivables - 31 March 2024	Trade receivables	Other receivables	Total
Trade and other receivables not past due	449 234	192 066	641 300
Trade and other receivables past due but not impaired	-	927 678	927 678
Trade and other receivables assessed for impairment	943 471	1 821 523	2 764 994
	1 392 705	2 941 267	4 333 972
Allowance for impairment	(19 229)	(1 821 522)	(1 840 751)
	1 373 476	**1 119 745**	**2 493 221**

	2025	2024 Restated*
Reconciliation for allowance for impairment of trade and other receivables		
Opening balance	1 840 751	497 507
Allowance for impairment	(1 043 682)	1 343 244
	797 069	**1 840 751**

The CCMA did not write - off receivables from exchange transactions in the current and previous financial years, as no debtors were identified for write off.

5. Prepayments

Prepayments	**4 257 073**	**3 616 489**

Prepayments consists of professional body membership subscriptions fees, computer software contracts and other advance payments.

Figures in Rand	2025	2024 Restated*

6. Cash and cash equivalents

Cash and cash equivalents consist of:		
Petty cash	52 846	52 836
Bank balances (First National Bank accounts)	20 184 063	8 681 729
Short-term deposits (Corporation for Public Deposits and Pledge account)	84 507 174	86 718 590
	104 744 083	**95 453 155**
Cash and cash equivalents held by the CCMA that are not available for use by the CCMA.	-	1 196 454

The short-term deposits included a pledge account, which the CCMA held through Standard Bank for the rental deposit paid at the inception of the lease agreement. The deposit requirement has since lapsed per the agreed terms, and the account is closed.

As required by the National Treasury Regulation 31.2, the bank accounts where funds are held have been approved. The First National Bank's current accounts are held in accordance with National Treasury Regulation 31.2. The CCMA invests surplus funds in accordance with Treasury Regulations 31.3.3. During the current year, funds were invested with the Corporation for Public Deposits.

Figures in Rand

7. Property, plant and equipment

	31 March 2025			31 March 2024		
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fixtures	29 605 816	(25 314 607)	4 291 209	30 547 242	(25 718 416)	4 828 826
Motor vehicles	206 875	(188 314)	18 561	206 875	(183 365)	23 510
Office equipment	12 069 014	(7 404 268)	4 664 746	11 980 383	(7 683 523)	4 296 860
IT equipment	83 899 136	(56 334 850)	27 564 286	78 462 255	(55 649 235)	22 813 020
Leasehold improvements	2 288 665	(2 194 725)	93 940	2 630 119	(2 472 043)	158 076
Leased motor vehicles	6 835 499	(1 708 871)	5 126 628	6 835 499	(341 774)	6 493 725
Leased office equipment	65 061	(49 070)	15 991	70 459	(23 791)	46 668
Total	**134 970 066**	**(93 194 705)**	**41 775 361**	**130 732 832**	**(92 072 147)**	**38 660 685**

Reconciliation of property, plant and equipment as at 31 March 2025

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and fixtures	4 828 826	121 411	(23 284)	(635 744)	4 291 209
Motor vehicles	23 510	-	-	(4 949)	18 561
Office equipment	4 296 860	1 058 069	(68 861)	(621 322)	4 664 746
IT equipment	22 813 020	8 970 889	(380 879)	(3 838 744)	27 564 286
Leasehold improvements	158 076	-	(371)	(63 765)	93 940
Leased motor vehicles	6 493 725	-	-	(1 367 097)	5 126 628
Leased office equipment	46 668	8 996	(6)	(39 667)	15 991
	38 660 685	**10 159 365**	**(473 401)**	**(6 571 288)**	**41 775 361**

Figures in Rand

Reconciliation of property, plant and equipment as at 31 March 2024

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and fixtures	5 200 962	490 870	(40 150)	(822 856)	4 828 826
Motor vehicles	36 576	-	(4 306)	(8 760)	23 510
Office equipment	4 622 903	309 689	(6 653)	(629 079)	4 296 860
IT equipment	19 011 392	7 471 313	(127 508)	(3 542 177)	22 813 020
Leasehold improvements	254 680	-	-	(96 604)	158 076
Leased motor vehicles	302 579	7 070 329	(22)	(879 161)	6 493 725
Leased office equipment	56 878	34 188	(11 259)	(33 139)	46 668
	29 485 970	**15 376 389**	**(189 898)**	**(6 011 776)**	**38 660 685**

	2025	2024 Restated*
Assets subject to finance lease agreement (net carrying amount)		
Leased motor vehicles	5 126 628	6 493 725
Leased office equipment	15 991	46 668
	5 142 619	**6 540 393**
Repairs and maintenance		
Repairs and maintenance	**3 696 350**	**4 275 677**

Repairs and maintenance consist of building,computer equipment, office equipment, air-conditioning and motor vehicle. No property, plant and equipment has been pledged as security.

Figures in Rand

8. Intangible assets

	31 March 2025			31 March 2024		
	Cost/ Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/ Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software and licences	42 759 186	(21 998 855)	20 760 331	50 886 440	(23 235 638)	27 650 802

Reconciliation of intangible assets - 31 March 2025

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software and licences	27 650 802	24 426 690	(33)	(31 317 128)	20 760 331

Reconciliation of intangible assets - 31 March 2024

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software and licences	19 256 035	33 570 300	(35)	(25 175 498)	27 650 802

No intangible assets has been pledged as security.

Figures in Rand	2025	2024 Restated*

9. Finance lease obligation

Minimum lease payments due		
- within one year	1 877 873	1 908 123
- in second to fifth year inclusive	4 989 261	6 867 135
	6 867 134	8 775 258
less: future finance charges	(1 353 106)	(2 135 564)
Present value of minimum lease payments	**5 514 028**	**6 639 694**
Present value of minimum lease payments due		
- within one year	1 268 188	1 125 666
- in second to fifth year inclusive	4 245 840	5 514 028
	5 514 028	**6 639 694**
Non-current liabilities	4 245 840	5 514 028
Current liabilities	1 268 188	1 125 666
	5 514 028	**6 639 694**

The CCMA's policy is to lease certain motor vehicles and office equipment under finance lease agreement. The average lease term is 4 years and the average effective borrowing rate was 11% (2024: 11%).

The CCMA's obligations under finance lease agreements are secured by the lessor's charges over the leased assets. Refer note 7 and 29.

10. Operating lease liability

Non-current liabilities	7 759 218	7 608 885
Current liabilities	255 244	653 705
	8 014 462	**8 262 590**

Refer to Note 29 for additional information.

11. Payables from exchange transactions

Trade payables	51 161 419	37 450 525
Payroll creditors	1 225 392	1 197 770
	52 386 811	**38 648 295**

Figures in Rand

12. Provisions

Reconciliation of provisions - 31 March 2025

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for workmen's compensation	1 496 671	2 120 640	(1 332 556)	(1 237 124)	1 047 631
Provision for leave	23 176 926	49 479 199	(48 053 638)	(1 599 290)	23 003 197
Provision for landlord payment	221 757	-	-	-	221 757
Provision for performance incentives	3 000 000	3 013 500	(3 000 000)	-	3 013 500
	27 895 354	**54 613 339**	**(52 386 194)**	**(2 836 414)**	**27 286 085**

Reconciliation of provisions - 31 March 2024

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for workmen's compensation	1 771 961	2 939 568	(1 533 210)	(1 681 648)	1 496 671
Provision for leave	23 517 787	51 018 558	(47 949 617)	(3 409 802)	23 176 926
Provision for once off salary	23 248 972	-	(23 248 972)	-	-
Provision for landlord payment	-	221 757	-	-	221 757
Provision for performance incentives	-	3 000 000	-	-	3 000 000
	48 538 720	**57 179 883**	**(72 731 799)**	**(5 091 450)**	**27 895 354**

The provision for workmen's compensation is determined based on the amount payable to the Compensation Fund for occupational injuries and diseases. The estimation considers the employee's earnings and the risks associated with the type of work.

The leave provision is determined based on the employees' total annual leave days. The CCMA will only pay up to 30 days on termination, but the total accumulated leave days can be used by employees while employed by the CCMA. The accumulated leave will be forfeited should the excess leave be carried over to the next leave cycle unless taken within six (6) months from the end of the previous cycle. A leave cycle refers to the period of twelve (12) months immediately following the commencement of the employee's employment.

Performance incentives have been provided, as payments are expected to be made in accordance with the contractual obligations. The timing and payment of this incentive are subject to meeting all conditions stipulated in the agreement.

The provision for landlord payment has been made due to the landlord's failure to render utility invoices since December 2022, creating uncertainty about the total amount of the outstanding expense.

Figures in Rand	2025	2024 Restated*

13. Total revenue

Services rendered	8 307 199	8 822 080
Other income	735 370	1 563 329
Interest received on investments	12 646 623	14 727 537
Government grants & subsidies	975 853 000	1 041 163 000
Conscientious objector (sheriff costs)	1 027 267	1 194 992
Donations & services in kind received	4 250 140	3 556 852
Gain on foreign exchange	311 202	-
	1 003 130 801	**1 071 027 790**

The amounts included in revenue arising from exchange transactions are as follows:

Services rendered	8 307 199	8 822 080
Other income	735 370	1 563 329
Interest received on investments	12 646 623	14 727 537
Gain on foreign exchange	311 202	-
	22 000 394	**25 112 946**

The amounts included in revenue arising from non-exchange transactions are as follows:

Conscientious objector (sheriff costs)	1 027 267	1 194 992
Government grants & subsidies	975 853 000 0	1 041 163 000
Donations & services in kind received	4 250 140	3 556 852
	981 130 407	**1 045 914 844**

14. Services rendered

Advice and training	3 150 937	3 159 509
Ballots and elections	220 825	248 614
Information provision services	1 494 957	1 185 333
Predismissal arbitration	2 140 039	2 904 714
Temporary relief scheme	1 236 625	1 173 769
Other services rendered	63 816	150 141
	8 307 199	**8 822 080**

Figures in Rand	2025	2024 Restated*

15. Other income

Proceeds from insurance claims	84 670	908 669
Sundry income	650 700	654 660
	735 370	**1 563 329**

Other income includes staff recoveries, supplier penalty charges, and other recoveries.

16. Interest received on Investments

Interest revenue		
Income received on short term deposits	**12 646 623**	**14 727 537**

17. Government grants & subsidies

Operating grants		
Department of Employment and Labour	**975 853 000**	**1 041 163 000**

18. Conscientious objector (sheriff costs)

Sheriff costs	**1 027 267**	**1 194 992**

19. Donations & services in kind received

Donations received	330 069	157 080
Services in kind received	3 920 071	3 399 772
	4 250 140	**3 556 852**

Refer to note 36 for detailed breakdown of donations & services in kind received.

20. Employee costs

Basic	450 160 306	442 139 400
Performance incentives	29 946 261	34 404 728
Medical aid - company contributions	60 325 270	56 854 852
UIF	1 868 672	1 924 338
Leave pay provision charge	2 046 359	1 906 360
WCA	883 515	476 297
Provident fund	71 226 712	72 804 929
13th cheque	3 935 706	3 979 964
Other staff costs	312 767	468 946
	620 705 568	**614 959 814**

Figures in Rand

Key Management Remuneration

31 March 2025	Emoluments	Performance Bonus	Cellphone Allowance	Contribution to Provident Fund	Reimbursive allowances	Total
CCMA Director: C Morajane	3 744 179	3 013 500	-	621 935	904	7 380 518
Acting CCMA Director: X Nduna	147 598	-	800	-	-	148 398
Acting CCMA Director: B Khumalo	104 578	-	600	-	-	105 178
Acting Executive Governance and Strategy: N Nyamezele	156 089	-	2 000	-	-	158 089
Acting Executive Governance and Strategy: C Chetty	49 859	-	400	-	-	50 259
Chief Financial Officer: KS Mashaakgomo	2 158 943	481 337	14 400	402 481	4 476	3 061 637
Chief Audit Executive: ZP Hlophe	2 503 667	418 810	14 400	461 678	-	3 398 555
Acting National Senior Commissioner: B Khumalo	157 599	-	1 200	-	-	158 799
Acting National Senior Commissioner: M Coetzee	32 244	-	203	-	-	32 447
Acting National Senior Commissioner: E Hlongwane	108 386	-	138	-	-	108 524
Executive Corporate Affairs: MB Ncanana	2 541 556	423 572	14 400	457 191	1 650	3 438 369
Chief Information Officer: N Nkosi	2 402 277	400 566	14 400	435 484	13 221	3 265 948
	14 106 975	**4 737 785**	**62 941**	**2 378 769**	**20 251**	**21 306 721**

Figures in Rand

31 March 2024

	Emoluments	Performance Bonus	Cellphone Allowance	Contribution to Provident Fund	Reimbursive allowances	Total
CCMA Director: C Morajane	4 150 471	1 845 000	-	622 951	45 621	6 664 043
Acting CCMA Director: X Nduna	110 698	-	600	-	-	111 298
Executive Governance and Strategy: A Mokgadinyane	2 020 149	362 973	11 298	373 217	6 902	2 774 539
Acting Executive Governance and strategy: N Nyamezele	41 302	-	974	-	-	42 276
Acting Executive Governance and strategy: B Rakau	53 524	-	400	-	-	53 924
Chief Financial Officer: KS Mashaakgomo	1 632 282	-	11 631	343 972	644	1 988 529
Acting Chief Financial Officer: M. Mabaso	57 384	-	465	-	-	57 849
Chief Audit Executive: ZP Hlophe	2 487 677	623 472	14 400	484 145	-	3 609 694
Acting National Senior Commissioner: TB Mokoena	151 832	-	1 400	-	-	153 232
Acting National Senior Commissioner: B Khumalo	131 332	-	1 000	-	-	132 332
Chief Information Officer: N Nkosi	2 410 189	362 972	14 400	432 728	7 548	3 227 837
Executive Corporate Services: MB Ncanana	2 550 012	630 560	14 400	455 560	9 383	3 659 915
	15 796 852	**3 824 977**	**70 968**	**2 712 573**	**70 098**	**22 475 468**

Mr. X Nduna and Mr. B Khumalo acted as the CCMA Director while the Director was on sabbatical leave from 01 April 2024 to 31 July 2024, and from 01 August 2024 to 31 October 2024, respectively.

Ms. N Nyamezele and Ms. C Chetty were appointed to act in the role of Executive Governance and Strategy, which is vacant from 01 April 2024 to 31 January 2025 and from 01 February 2025 to 31 March 2025.

Due to a vacancy in the position, Mr. B. Khumalo was appointed Acting National Senior Commissioner from 01 April 2024 to 14 June 2024. During Mr. Khumalo's leave, Ms. M. Coetzee served as the Acting National Senior Commissioner from 15 May 2024 to 13 June 2024. Following Ms. Coetzee's term, Mr. Khumalo resumed his role from 14 June 2024 to 31 July 2024, as the position remained vacant. Subsequently, Mr. X. Nduna was appointed as the Acting National Senior Commissioner from 1 August 2024 to 11 August 2024; however, according to the Human Resources manual, he did not receive an acting allowance. Finally, Mr. E. Hlongwane was appointed Acting National Senior Commissioner from 12 August 2024 to 31 January 2025. Mr. B. Khumalo was again appointed as the Acting National Senior Commissioner due to the ongoing vacancy from 1 February 2025 to 31 March 2025.

Figures in Rand	2025	2024 Restated*

21. Administration expenses

Audit and Risk committee	245 430	176 958
Auditor's remuneration	4 068 848	3 843 931
Allowance for impairment	(1 043 682)	1 343 244
Communication costs	28 485 957	27 521 159
Essential Services Committee	3 894 685	4 140 916
Governing Body	958 118	942 002
Procurement committee	57 617	67 060
External Archives Services	1 567 661	1 598 173
Insurance	1 366 601	3 059 918
COVID-19 related costs	149 960	458 689
Property rental	73 123 358	79 364 682
Water & electricity, rates & taxes, cleaning and security services	34 299 754	39 155 383
General administration	17 000 433	10 067 881
	164 174 740	**171 739 996**

22. Depreciation and amortisation

Property, plant and equipment	6 571 288	6 011 776
Intangible assets	31 317 128	25 175 498
	37 888 416	**31 187 274**

23. Finance costs

Finance leases	**795 461**	**276 182**

The total interest incurred is calculated using an average effective borrowing rate of 11% (2024: 11%).

24. Bargaining councils subsidies

Bargaining councils subsidies	**6 370 673**	**4 826 450**

Figures in Rand	2025	2024 Restated*

25. Operating expenses

Advertising	153 711	56 875
Inventory write off	345 163	271 244
Repairs & maintenance and other support services	4 549 757	4 621 684
Legal fees	1 063 769	3 035 840
Other operating expenses	5 472 560	5 319 899
Travel and Accommodation Expenses - Local	6 165 470	6 996 371
Travel and Accommodation Expenses - International	37 689	732 140
	17 788 119	**21 034 053**

26. Case disbursement

Part time commissioner	138 508 329	194 027 177
Travel and accommodation	11 709 911	14 886 580
Venue hire	6 701 223	7 310 393
Sherrif fees	4 490 564	6 591 260
Other related costs	531 939	766 408
	161 941 966	**223 581 818**

27. Cash generated from (used in) operations

(Deficit)/surplus	(7 007 576)	2 776 346
Adjustments for:		
Depreciation and amortisation	37 888 416	31 187 274
Loss on disposal of assets	473 434	189 933
(Gain)/Loss on foreign exchange	(311 202)	455 924
Inventory write off	345 163	271 244
Allowance for impairment	(1 043 682)	1 343 244
Donations & services in kind received	(4 250 140)	(3 556 852)
Movement in provisions (Relating to employees)	(145 606)	(20 643 369)
Movement in provisions (Relating to suppliers)	(463 663)	-
Changes in working capital:		
Inventories	755 085	(999 807)
Receivables from exchange transactions	1 351 274	(1 281 397)
Prepayments	(640 584)	(655 266)
Payables from exchange transactions	18 272 234	(8 402 345)
(Decrease)/Increase in payables from non- exchange	27 622	5 653
(Decrease)/Increase in operating lease liability	(248 128)	(3 201 495)
	45 002 647	**(2 510 913)**

Figures in Rand	2025	2024 Restated*

28. Financial instruments disclosure

Categories of financial instruments

31 March 2025

Financial assets	At amortised cost	Total
Receivables from exchange transactions	2 185 629	2 185 629
Cash and cash equivalents	104 744 083	104 744 083
	106 929 712	**106 929 712**

Financial liabilities	At amortised cost	Total
Finance lease obligation	5 514 028	5 514 028
Payables from exchange transactions	52 386 811	52 386 811
	57 900 839	**57 900 839**

31 March 2024

Financial assets	At amortised cost	Total
Receivables from exchange transactions	2 493 221	2 493 221
Cash and cash equivalents	95 453 155	95 453 155
	97 946 376	**97 946 376**

Financial liabilities	At amortised cost	Total
Finance lease obligation	6 639 694	6 639 694
Payables from exchange transactions	38 648 295	38 648 295
	45 287 989	**45 287 989**

Figures in Rand	2025	2024 Restated*

29. Commitments

Authorised capital expenditure		
Already contracted for but not provided for		
• Intangible assets	**65 208 422**	**31 207 193**
Not yet contracted for and authorised		
• Tangible assets	-	883 041
• Intangible assets	1 247 572	174 087
	1 247 572	**1 057 128**
Total capital commitments		
Already contracted for but not provided for	65 208 422	31 207 193
Not yet contracted for and authorised by members	1 247 572	1 057 128
	66 455 994	**32 264 321**
Total commitments		
Authorised capital expenditure	**66 455 994**	**32 264 321**

Capital expenditure is financed by government grants & subsidies received from the National Treasury through the Department of Employment and Labour. The commitments represent approved contracts by 31 March 2025, and will be funded through available cash facilities.

Operating leases - as lessee (expense)		
Minimum lease payments due		
• within one year	64 761 800	70 681 647
• in second to fifth year inclusive	125 353 160	167 523 118
• later than five years	12 713 152	2 536 190
	202 828 112	**240 740 955**

Operating lease payments represent rentals payable by the CCMA for office space, parking and printing machines. Rentals are smoothed over the lease term in accordance with the Standards of GRAP.

Finance lease obligation		
Minimum lease payments due		
• within one year	1 877 873	1 908 123
• in second to fifth year inclusive	4 989 261	6 867 135
Less: Future finance charges	(1 353 106)	(2 135 564)
	5 514 028	**6 639 694**

Finance lease payments represent leases on motor vehicles and office equipment.

Figures in Rand	2025	2024 Restated*

30. Contingencies

30.1. Litigations

Claims of repudiation	17 390 171	17 891 172
Labour matter	2 350 490	11 446 566
Claims of damages	650 000	650 000
	20 390 661	**29 987 738**

Management assessed the possible obligations of the litigations and confirmed that they arose from past events. The resolution of the litigations is not wholly within the control of the CCMA and amounts reflected is the best estimates of the probable costs of settling the matters.

30.2. Cash surplus/(deficit)

Cash and cash equivalents	104 744 083	95 453 155
Add: Receivables from exchange transactions	2 185 629	2 486 118
Less: Current Liabilities	(81 196 328)	(69 472 126)
	25 733 384	**28 467 147**

The amount of R25 733 384 will be declared to the National Treasury for consideration and approval of retention in terms of section 53(3) of the PFMA to fund the reported short-term liabilities and commitments as recorded on 31 March 2025.

The prior year's cash surplus of R28 467 147 was considered and approved by the National Treasury and rolled over in the 2023/24 financial year budget to fund operational activities approved by the National Treasury.

Figures in Rand	2025	2024 Restated*

31. Related parties

Relationships	
Management	Key Management - refer to note 20 Governing Body Essential Services Committee Audit and Risk Committee Procurement Committee
Controlling entity	Department of Employment and Labour
Included in the Governing Body is government representatives	Ms. Ntsoaki Mamashela Ms. Unathi Ramabulana Mr. Lucky Mohalaba Mr. Thembinkosi Mkalipi - end of term 30 November 2024 Ms. Connie Mametja - end of term 30 November 2024
Entities under common control	National Employment Development and Labour Council (Nedlac) Productivity South Africa Compensation Fund Unemployment Insurance Fund Sheltered Employment and Enterprises (SEE)
Bargaining Councils	There are 35 (2024: 35) bargaining councils which have been accredited by the CCMA in accordance with Labour Relations Act No. 66 of 1995

Related party balances

Revenue - Bargaining Councils		
BC for Building Industry (Cape of Good Hope)	16 848	16 000
BC for the Chemical Industry	60 756	54 667
BC for Civil Engineering Industry	59 544	56 000
BC Electrical Industry	33 984	24 000
BC for Furniture, Bedding, Upholstery	18 540	8 000
BC for Metal & Engineering Industries	125 244	133 333
BC for Motor Industry	203 904	160 000
Statutory Council of the Printing, Newspaper & Packaging Industry	29 772	24 000
BC for the Private Security Sector	304 983	137 333
BC Public Health and Social Development	113 088	-
Public Service Coordinating Bargaining Council	73 710	148 000
BC for the Food Retail, Restaurant, Catering & Allied Trades	47 196	32 000
BC for the Road Freight Industry	329 112	326 000
South African Road Passenger Bargaining Council	21 348	-
BC Sugar Manufacturing Industry	12 924	8 000
BC for the Wood and Paper Sector	14 232	-
Transnet Bargaining Council	29 772	32 000
	1 494 957	**1 159 333**

Figures in Rand	2025	2024 Restated*
Revenue - Other		
Department of Employment and Labour	975 853 000	1 041 163 000
Unemployment Insurance Fund	1 236 625	1 173 769
	977 089 625	**1 042 336 769**

Figures in Rand	2025	2024 Restated*
Purchases from Bargaining Councils		
BC Electrical Industry	36 101	25 050
BC for Civil Engineering Industry	160 612	141 456
BC for Furniture, Bedding, Upholstery	36 838	53 783
BC for Meat Trade	72 202	63 361
BC for Contract Cleaning Industry	75 880	53 046
BC for Restaurant, Catering & Allied	131 878	223 235
BC for the Grain Industry	16 209	22 839
BC for the Hairdressing & Cosmetology	32 417	36 101
BC Public Health and Social Development	153 244	128 931
BC for Furniture Manufacturing (KZN)	8 104	-
Public Service Coordinating Bargaining Council	33 891	35 364
BC for Building Industry (Cape of Good Hope)	100 935	130 405
BC for Clothing Industry	42 732	50 835
Education Labour Relations Council	138 509	92 094
BC for Furniture Manufacturing Industry (Western Cape)	8 104	-
BC for Metal & Engineering Industries	758 116	662 338
BC for Motor Industry	1 286 366	1 119 123
BC for the Road Freight Industry	502 463	474 467
BC for the Chemical Industry	100 198	100 198
BC of the Leather Industry of South Africa	6 631	13 998
South African Local Government Bargaining Council	353 640	330 801
South African Road Passenger Bargaining Council	158 401	146 613
Safety and Security Sectoral Bargaining Council	-	24 313
Statutory Council of the Printing, Newspaper & Packaging Industry	19 155	28 733
BC for the Food Retail, Restaurant, Catering & Allied Trades	156 191	92 094
Transnet Bargaining Council	97 251	89 147
General Public Service Sectoral Bargaining Council	101 671	53 783
BC for Hairdressing (KZN)	736	-
BC for the Private Security Sector	1 103 651	108 302
BC for Fast Food , Restaurant, Catering and Allied Trade.	1 474	-
	5 693 600	**4 300 410**

Figures in Rand	2025	2024 Restated*
Purchases from Other		
Unemployment Insurance Fund	**3 738 750**	**3 848 260**
Payable by Bargaining Council		
BC Electrical Industry	737	3 684
BC for Civil Engineering Industry	21 366	13 262
BC for Meat Trade	8 104	8 104
BC for Contract Cleaning Industry	8 104	12 525
BC for Restaurant,Catering & Allied Trades	11 051	15 472
BC for the Grain Industry	2 947	4 421
BC for the Hairdressing & Cosmetology	8 104	12 525
BC Public Health and Social Development	14 735	8 104
Public Service Coordinating Bargaining Council	6 631	8 841
BC for Building Industry (Cape of Good Hope)	16 209	10 315
BC for Clothing Industry	10 315	8 841
Education Labour Relations Council	12 525	15 471
BC for Furniture, Bedding, Upholstery	9 578	3 684
BC for Metal & Engineering Industry	61 150	90 620
BC for Motor Industry	162 822	126 721
BC for the Road Freight Industry	48 626	40 521
BC for the Chemical Industry	8 104	6 631
South African Local Government Bargaining Council	44 205	28 733
BC for South African Road Passenger	15 472	25 049
Statutory Council of the Printing, Newspaper & Packaging Industry	1 473	3 684
BC for the Food Retail, Restaurant, Catering & Allied Trades	14 735	28 733
Transnet Bargaining Council	11 051	13 998
BC for Furniture Manufacturing Industry Western Cape	-	5 894
General Public Service Sectoral Bargaining Council	8 841	4 421
National Bargaining Council for the Private Security Sector	167 242	25 786
BC for the Fast Food, Restaurant, Catering and Allied Trades	1 473	-
BC for Furniture Manufacturing KZN	1 473	-
	677 073	**526 040**
Payable - Other		
Compensation Fund	**1 047 631**	**1 496 671**

Figures in Rand	2025	2024 Restated*
Receivable from Bargaining Council		
NBC for the Chemical Industry	-	1 500
NBC Private Security Sector	-	8 500
BC for Public Health and Social Development Sectoral	-	5 000
BC for Metal and Engineering Industries	2 106	-

	2 106	**15 000**
Receivable from Other		
Unemployment Insurance Fund	**639 265**	**1 302 736**
Governing Body members		
E. Ngutshane Chairperson - end of term 30 November 2024	62 201	111 360
C. September Chairperson - appointed on 01 December 2024	87 482	-
S. Lukhele	155 476	216 125
B. Ntshalintshali - end of term 30 November 2024	115 221	199 600
IK. Moyane	129 869	124 199
R. Ajam	107 053	86 709
S. Phetoe - appointed on 01 December 2024	26 955	-
S. Leyden	112 350	90 200
MW. Dinwa	161 511	113 809
	958 118	**942 002**

Dr. Cornelia September was appointed Chairperson of the Governing Body on 01 December 2024, following the end of the previous board term on 30 November 2024.

Mr. Solly Phetoe was appointed a member of the Governing Body on 01 December 2024, following the end of the previous board term on 30 November 2024.

Ms. Unathi Ramabulana and Mr. Lucky Mohalaba were appointed as members of the Governing Body on 01 December 2024. Both are employed in the public sector and will not receive remuneration in accordance with National Treasury Regulation 20.2.1.

Ms. Ntsoaki Mamashela was retained from the previous board term, is employed in the public sector, and does not receive remuneration as required by National Treasury Regulation 20.2.1.

Audit and Risk Committee members		
T. Cumming	101 579	89 734
Y. Mjiako	63 281	52 888
N. Shabalala	80 570	34 336
	245 430	**176 958**

Mr. Linda Nene works in the public sector and was not paid for his role on the Audit and Risk Committee, in accordance with National Treasury Regulation 20.2.1.

Figures in Rand	2025	2024 Restated*
Essential Services Committee members		
L. Bono	1 468 716	1 541 712
MJ. Nkopane	944 575	999 263
NY. Memani	273 072	285 560
AZ. Ndlala - deceased 14 November 2024	138 454	289 222
A. Ranchod	339 830	318 322
K. Matebe	348 501	331 240
Z. Tamela	309 798	309 253
R. Mokonyama	71 739	66 344
	3 894 685	**4 140 916**

The Minister of Employment and Labour extended the term of the Essential Services Committee, which was expiring on 31 January 2025, to 30 June 2025. The Minister of Employment and Labour has extended the term of the members of the Essential Services Committee, to 30 September 2025 or until the appointment of new Essential Services Committee members, whichever occurs first.

Procurement Committee member		
NL. Siqaza	57 617	67 060
	57 617	**67 060**

32. Going concern

We draw attention to the fact that at 31 March 2025, the CCMA had an accumulated surplus of R82 837 671 and that the total assets exceed its liabilities by R82 837 671.

The 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.

The Governing Body has reviewed the CCMA's cash flow forecast for the year to 31 March 2026. Considering this review and its current financial position, the Governing Body is satisfied that the CCMA has access to adequate resources to continue operating for the foreseeable future. The ability of the CCMA to continue as a going concern depends on the commitment and support of the Department of Employment and Labour to provide government funding annually.

Figures in Rand	2025	2024 Restated*

33. Irregular and fruitless and wasteful expenditure

Irregular expenditure	1 642 355	4 676
Fruitless and wasteful expenditure identified	10 960	217 619

Irregular expenditure

Two (2) cases of irregular expenditure were identified and confirmed during the financial year.

One (1) case to an amount of R1 632 005 was relating to contravention of Section 53(2) of the PFMA was identified and reported during the 2023/24 audit process conducted by the Auditor General of South Africa (AGSA). The case is currently awaiting consideration of Condonation by the relevant authority following conclusion of the loss and control committee processes.

In another case, R10 350 was due to the use of venue hire without prior authorisation from the delegated official. The case is currently awaiting consideration of Condonation by the relevant authority following the conclusion of the Loss and Control Committee processes.

In all cases, the process undertaken confirmed that there were no financial losses for the CCMA.

Fruitless and wasteful expenditure

In the past and current financial years, eight (8) cases of fruitless and wasteful expenditures totaling R10 960 were identified and confirmed. The CCMA determined that these transactions violated applicable laws and regulations, as the Loss and Control Committee confirmed. As a result, the CCMA successfully recovered all losses from the officials involved in these contraventions.

Disciplinary steps taken as a result of irregular expenditure		
The venues were utilised without prior booking and warning letters were issued against the individuals involved	10 350	-
The contract payment exceeded the approved amount and was not in line with the Delegation of Authority.	-	4 676
	10 350	**4 676**
Disciplinary steps taken as a result of fruitless and wasteful expenditure		
Travel and accommodation - Local (Traffic fines)	1 600	115 341
Venue hire (Cancelled Venue)	1 010	-
Employee cost	7 677	-
Utilities (Interest)	115	-
Travel and accommodation - Local (Change of flights)	558	-
	10 960	**115 341**

Disciplinary measures were taken against the officials who contravened the applicable laws and regulations and recovery processes have been confirmed were applicable.

34. Budget differences

Revenue from exchange transactions

1. Services rendered income was below the projected amount by R892 801 (9.7%), due to the discretionary services offered being less than the planned income.
2. Other income collected for an amount of R735 370 (100%) recorded was not budgeted for by the CCMA due to the unpredictability of the nature of the income. The income includes insurance, bursary recoveries and other staff debts.
3. The Interest received on the investment was above the projected income by R646 623 (5.4%) due to the higher projected interest rate received from the Corporation for Public Deposit.

Revenue from non exchange transactions

4. Government grant and subsidies, were received in line with the signed drawdown agreement with the Department of Employment and Labour for the 2024/25 financial year.
5. Conscientious objector funding (Sheriff fees) was below the projected budget by R72 733 (6.6%), due to transfers from the Department of Labour and Employment which were less than the projected budget.
6. Donations and service in kind received of R4 250 140 (100%) was derived from the venues used for hearing matters referred to the CCMA at no cost, based on partnerships with various stakeholders. These were not budgeted for as they are unpredictable during the financial year .

Expenditure

7. The CCMA reported a deficit of R7 007 576 for the year. The deficit was caused by using the previous year's approved cash surplus of R28 467 147. Overall, the total expenditure for the financial year was R1 010 138 377 (98.4%), below the approved adjusted budget of R1 026 620 147.
8. Employee cost was below the budget by R6 180 520 (1.0%). The favourable variance is due to timing differences in filling critical vacancies .
9. Administration expenditure was below the budget by R7 010 678 (4.1%). The favourable variance is due to the reduction in office size and the timing difference in projects such as Call Centre implementation and deployment of ERP system due to projects being in various stages of procurement. The other contributing factor is the savings seen on administrative variable expenses as these services are consumed as and when required.
10. Depreciation and amortisation expenses exceeded the budget by R2 888 416 (8.3%). The unfavourable variance is due to the acquisition of additional assets, which increased depreciation and amortisation costs, which were higher than expected.
11. Finance cost was below the budget by R35 884 (4.3%). The favourable variance is due to lease charges for the new contract of water coolers which were lower than the estimated amount.
12. Bargaining councils and subsidies costs exceeded the budget by R1 085 248 (20.5%). The variance is attributed to more claims received from the Councils on awards made than budgeted for.

Figures in Rand

13. Operating expenditure was below the budget by R11 792 147 (39.9%). The favourable variance is due to travel expenses, recruitment and advertising services, training interventions, and most of these services did not occur as anticipated as a result of the utilisation of virtual platforms as an alternative. Additionally, a saving on other operating expenses is attributed to timing differences in capitalisation of Signiflow and AD Manager license renewals and computer maintenance costs for projects such as Nintex and Threat Intelligence Platform, which were renewed at a lower cost than anticipated.
14. Case disbursement expenditure exceeded the budget by R4 690 826 (3.0%). The unfavourable variance is primarily due to higher-than-expected costs due to recognition of services in kind for free venue use not budgeted for, utilisation of part time Commissioners fees and other variable costs, such as travelling and subsistence allowance in response to caseload and payments to sheriff boards for award enforcement.
15. The budgeted foreign exchange loss was R590 413 (100%) due to timing differences in translating the US Dollar for foreign payments. However, by the end of the financial year, the CCMA realised a foreign exchange gain of R311 202 (100%) instead.
16. Loss on disposal of assets expenditure exceeded the budget by R463 383 (4610.3%). The variance results from the assets disposed of during the financial year, as they no longer yield economic benefit to the organisation.

35. Prior-year adjustments

Statement of financial position

31 March 2023

	Note	As previously reported	Correction of error	Restated
Receivables from exchange transactions	*4*	1 347 903	1 207 165	2 555 068
Provisions	*12*	(51 734 241)	3 195 521	(48 538 720)
Payables from exchange transactions	*11*	(50 010 215)	(135 703)	(50 145 918)
Accumulated surplus		(82 801 918)	(4 266 983)	(87 068 901)
		(183 198 471)	**-**	**(183 198 471)**

31 March 2024

	Note	As previously reported	Correction of error	Restated
Receivables from exchange transactions	*4*	2 486 118	7 103	2 493 221
Property plant and equipment	*7*	38 624 877	35 808	38 660 685
Intangible assets	*8*	27 646 489	4 313	27 650 802
Payables from exchange transactions	*11*	(37 806 054)	(842 241)	(38 648 295)
Provisions	*12*	(29 886 701)	1 991 347	(27 895 354)
Accumulated surplus		(88 648 917)	795 017	(87 853 900)
		(87 584 188)	**1 991 347**	**(85 592 841)**

Figures in Rand

Statement of financial performance

31 March 2024

	Note	As previously reported	Correction of error	Restated
Other income	*15*	(1 478 097)	(85 232)	(1 563 329)
Administration expenses	*21*	169 270 571	2 469 422	171 739 993
Depreciation and amortisation	*22*	31 227 396	(40 122)	31 187 274
Operating expenses	*25*	20 675 170	358 883	21 034 053
Case disbursement		223 214 120	367 698	223 581 818
		442 909 160	**3 070 649**	**445 979 809**

Receivables from exchange transactions and Other Income

Receivables from exchange transactions were recorded incorrectly in prior financial years, affecting both other income and accumulated surplus.

Property, plant and equipment, Intangible assets and depreciation and amortisation

Depreciation and amortisation related to Property, plant, equipment, and intangible assets were incorrectly calculated in the prior year, affecting the balances of these assets and the accumulated surplus.

Payables from exchange transactions, administration expenses, operating expenses and case disbursements

Prior-year errors were noted on payables from exchange transactions due to invoices accrued or recognised in the incorrect financial year. The errors impacted administration expenses, operating expenses, case disbursement, and accumulated surplus.

Provisions

Prior period errors on provisions for audit fees are as are a result of audit fees raised as a provision instead of being expensed as they occurred. The error impacted administration expenses and accumulated surplus.

Figures in Rand

Revenue - Bargaining Councils

	As previously disclosed	Correction of error	Restated
BC for the Food Retail, Restaurant,Catering & Allied Trades	-	32 000	32 000
Building Industry BC(Cape of Good Hope)	-	16 000	16 000
NBC for the Chemical Industry	-	54 667	54 667
Bargaining Council for Civil Engineering Industry	-	56 000	56 000
BC for Electrical Industries	-	24 000	24 000
BC for Furniture, Bedding, Upholstery	-	8 000	8 000
BC for Metal & Engineering Industries	-	133 333	133 333
BC for Motor Industry	-	160 000	160 000
Statutory Council of the Printing,Newspaper & Packaging Indusrties	-	24 000	24 000
National Bargaining Council for the Private Security Sector	-	137 333	137 333
Public Service Coordinating Bargaining Council	-	148 000	148 000
National Bargaining Council for the Road Freight Industries	-	326 000	326 000
BC Sugar Manufacturing Industry	-	8 000	8 000
Transnet Bargaining Council	-	32 000	32 000
	-	**1 159 333**	**1 159 333**

The disclosure note on revenue earned from bargaining councils was erroneously recorded in the prior year.

Risk management

As previously reported	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years
Finance lease obligation	1 125 666	5 514 028	-
Correction of error			
Finance lease obligation	-	(4 245 840)	4 245 840
Restated	**1 125 666**	**1 268 188**	**4 245 840**

The finance lease obligation from the prior year was not separated between 2 and 5 years in the risk management note.

	As previously reported	Correction of error	Restated
Authorised capital expenditure	**33 864 003**	**(1 599 682)**	**32 264 321**

The commitments balance was restated due to foreign exchange rate effects and capital portion of contracts not accounted for in the register in the prior year.

Figures in Rand

36. Donations & services in kind received

31 March 2025	Description of services	Number of days per region	Number of venues used	Amount
Services in kind received per office				
North West	Non paying venue	15	5	58 014
Gqeberha	Non paying venue	169	6	148 898
East London	Non paying venue	410	11	805 948
Free State	Non paying venue	337	6	259 458
Mpumalanga	Non paying venue	853	13	702 156
KwaZulu-Natal	Non paying venue	372	8	369 845
Northern Cape	Non paying venue	331	14	210 209
Western Cape	Non paying venue	178	16	166 515
Limpopo	Non paying venue	1 145	11	1 199 028
Donations received per office				
National		-	-	330 069
		3 810	**90**	**4 250 140**

31 March 2024	Description of services	Number of days per region	Number of venues used	Amount
Services in kind received per office				
Gqeberha	Non paying venue	184	6	118 840
East London	Non paying venue	461	10	650 423
Free State	Non paying venue	172	3	152 989
Mpumalanga	Non paying venue	674	12	880 765
KwaZulu-Natal	Non paying venue	501	9	316 726
Nothern Cape	Non paying venue	234	9	292 770
Western cape	Non paying venue	304	17	145 591
Limpopo	Non paying venue	1 126	15	841 668
Donations received per office				
National		-	-	157 080
		3 656	**81**	**3 556 852**

The CCMA used 90 (2024:81) non-paying venues to deliver on the CCMA mandate and expand its accessibility across the country during the 2024/25 financial year. The CCMA used the average municipal rates in the various regions to determine the latest estimated cost of the venue where information was available by the end of that financial year.

The CCMA also received donations for employee cost and events, which were recorded as income in the statement of financial performance. The estimated cost was determined using the best available estimate at the time.

Figures in Rand

37. Risk management Liquidity risk

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

The table below analyses the CCMA's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 31 March 2025	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Finance lease obligation	1 268 188	1 388 594	2 857 246	-
Payables from exchange transactions	52 386 811	-	-	-

At 31 March 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Finance lease obligation	1 125 666	1 268 188	4 245 840	-
Payables from exchange transactions	38 648 295	-	-	-

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

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

	2025	2024 Restated*
Financial assets exposed to credit risk at year end were as follows:		
Cash and cash equivalents	104 744 083	95 453 155
Receivables from exchange transactions	2 185 629	2 493 221

Market risk

Interest rate risk

The CCMA manages its interest rate risk by effectively investing available cash surplus with the Corporation for Public Deposits in accordance with the National Treasury regulations.

Foreign exchange risk

The CCMA does not hedge foreign exchange fluctuations, thus it is impacted by the currency fluctuations between the South Africa Rand and United States Dollar on certain transactions. However, the impact of such, is continuously assessed and should it be material, hedging instruments might be required.

Foreign currency exposure at statement of financial position date

Liabilities		
Current, USD 1 075 221,42 (2024: USD 0.00)	19 671 498	-
Exchange rates used for conversion of foreign items were:		
USD	18,2953	

38. Change in accounting estimate

Property, plant and equipment and Intangible Assets

The useful life of some property, plant, and equipment and intangible assets was assessed and increased at the reporting date in line with the Standards GRAP. The effect of the revision for the financial year 2024/25 is a decrease in the depreciation and amortisation expenditure by an amount of R1 202 155.

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CCMA
COMMISSION FOR CONCILIATION, MEDIATION & ARBITRATION

Commission for Conciliation,
Mediation and Arbitration

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RP259/2025
ISBN: 978-1-83491-107-6