

# STRATEGIC PLAN AND BUDGET

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OF THE AUDITOR-GENERAL  
SOUTH AFRICA

2023-26



AUDITOR - GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*



AUDITOR-GENERAL  
SOUTH AFRICA

*Auditing to build public confidence*

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# STRATEGIC PLAN

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OF THE AUDITOR-GENERAL  
SOUTH AFRICA FOR 2023-26

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DYNAMICS OF THE

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SECTION

01

## PURPOSE OF THIS DOCUMENT

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This strategic plan and budget presents the strategic and financial plan of the Auditor-General South Africa (AGSA) for the period 1 April 2023 to 31 March 2026, based on our #cultureshift2030 strategy. It sets targets for the first year and makes projections for the remaining two years of the three-year cycle.





## SECTION

# 02

# OUR CONSTITUTIONAL MANDATE AND FUNCTIONS

## 2.1 OUR MANDATE AND FUNCTIONS

Chapter 9 of the Constitution of the Republic of South Africa, 1996 (Constitution) establishes the institution of the Auditor-General as one of the state institutions supporting constitutional democracy. The Constitution entrenches our independence by directing that we are subject only to the Constitution and the law. The Constitution requires us to be impartial and exercise our powers and perform our functions without fear, favour or prejudice. Our functions are described in section 188 of the Constitution. These functions are further regulated by chapters 2 and 3 of the Public Audit Act 25 of 2004 (PAA).

In our endeavour to fully implement the intention of the Constitution, we take guidance from section 41 that requires all spheres of government and **‘all organs of state to secure the well-being of the people of the Republic and to provide effective, transparent, accountable and coherent government for South Africa as a whole’**.

## 2.2 OUR PRODUCTS

Each year, we conduct mandatory regularity audits of all legislatures, all national and provincial government departments, certain public entities, all municipalities and all municipal entities (our clients or auditees).

Furthermore, we conduct discretionary regularity audits, as well as other forms of discretionary engagements, such as performance audits, real-time audits, special audits, international audits and investigations.

Our audit reports are made public and are tabled in Parliament, provincial legislatures and municipal councils.

In addition to these audit-specific reports, we publish two general reports each year, in which we analyse the outcomes of the audits at national and provincial levels and at municipal level.

Our products form the basis for engagement with a variety of stakeholder groups, during which we share audit insight to equip them to fulfil their responsibilities effectively.

## 2.3 ACCOUNTABILITY AND REPORTING

We are accountable to the National Assembly in terms of section 181(5) of the Constitution and section 3(d) of the PAA. We report to the National Assembly annually on our activities and the performance of our functions by tabling two main accountability instruments, namely our business plan and budget and our annual report. The Standing Committee on the Auditor-General (Scoag), established in terms of the Constitution and the PAA, oversees our performance on behalf of the National Assembly.

## 2.4 OUR AUGMENTED MANDATE

Changes to our enabling legislation came into effect on 1 April 2019. A few fundamental amendments addressed long-standing concerns about the failure to act on our findings and recommendations or to implement consequences for the mismanagement of public resources. The amended PAA aims to encourage those charged with accountability for public resources to act decisively and

in accordance with the law to prevent or recover the loss of public resources. Where our recommendations and messages have not been addressed, we now have the power to trigger consequences.

### Material irregularity

The concept of a material irregularity (MI) relates directly to our extended mandate. An MI encompasses financial mismanagement, maladministration, fraud, theft and breaches of fiduciary duties that could result in a material loss or the misuse of financial or public resources, or substantial harm to the public or a public institution. An MI can trigger a number of decisions by the auditor-general that require specific attention by accounting officers and authorities, as well as those charged with oversight.

### Referral for investigation

Section 5(1)(A) of the PAA now grants the auditor-general the discretion to refer MIs to relevant public bodies for further investigation. These public bodies have to keep the auditor-general informed of their progress and the final outcome of their investigation. Criteria for these referrals were published as part of the regulations to the amended PAA. The auditor-general must account to the National Assembly on all matters referred to public bodies for investigation.

### Remedial action and certificate of debt

The auditor-general can choose to make recommendations in an audit report to resolve an MI, as opposed to referring such irregularity for investigation. In the event that such recommendations are not implemented, the auditor-general must now take appropriate remedial action to address the failure of accounting officers and authorities to implement MI recommendations.

Failure to implement such remedial action may lead to the auditor-general issuing a certificate of debt in the personal capacity of the relevant accounting officer or members of the accounting authority, where a material financial loss has been suffered.

Several mechanisms have been built into the process to ensure that it is fair and just, and to limit our risk of judicial review. The auditor-general must also account to the National Assembly on the remedial action, certificates of debt and amounts recovered. Detailed regulations specifying the process for remedial action and issuing the certificate of debt were published to ensure a transparent and fair process.

## SECTION 03

# OUR VISION, MISSION AND VALUES

### 3.1 OUR ROLE IN THE SOUTH AFRICAN DEMOCRACY

At the most basic level, the independent auditor's role is to express an opinion on whether the financial statements of the auditee are prepared in accordance with applicable financial reporting frameworks. While the role of the public sector auditor is premised on that elemental definition, it also goes beyond this.

The United Nations recognises the important role of the supreme audit institution (SAI) in promoting the efficiency, accountability, effectiveness and transparency of public administration that is conducive to the achievement of national development objectives and priorities as well as internationally agreed development goals. The International Organization of Supreme Audit Institutions (Intosai) goes further in defining the role of the public sector auditor, as championed by the SAI, as an important factor in making a difference in the lives of citizens.

Through our audit activities, we play an important role in enabling accountability and thus promoting democratic governance in South Africa. We do this by providing independent assurance to the various legislatures on whether entities that use public funds have managed their financial affairs in line with sound financial principles, have complied with the relevant legal framework, and have provided credible information on the achievement of their financial and performance objectives in line with the PAA. In this way, the elected representatives of the South African people are able to hold the executive and accounting authorities, officials and public entities accountable. This provides the rationale for our work in empowering citizens 'to hold the custodians of public resources accountable' in terms of Intosai-P 12, *The value and benefits of supreme audit institutions – making a difference to the lives of citizens*.

### 3.2 OUR VISION, MISSION AND VALUES

The essence of our organisation as a SAI is expressed in our vision and mission statements, which are underpinned by our values:

#### VISION

*To be recognised by all our stakeholders as a relevant supreme audit institution that enhances public sector accountability*

#### MISSION

*The Auditor-General of South Africa has a constitutional mandate and, as the supreme audit institution of South Africa, exists to strengthen our country's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence*

#### VALUES



We **care** for each other



We build **trust**



We do the **right** thing



We **excel** in all we do



### 3.3 VALUE AND BENEFITS OF SUPREME AUDIT INSTITUTIONS

We subscribe to and apply the principles entrenched in Intosai-P 12, *The value and benefits of supreme audit institutions – making a difference to the lives of citizens*, which centres around the following notion:

Auditing of government and public sector entities by SAIs has a positive impact on trust in society because it focuses the minds of the custodians of public resources on how well they use those resources. Such awareness supports desirable values and underpins accountability mechanisms, which in turn leads to improved decisions. Once SAIs' audit results have been made public, citizens are able to hold the custodians of public resources accountable. In this way SAIs promote the efficiency, accountability, effectiveness and transparency of public administration. An independent, effective and credible SAI is therefore an essential component in a democratic system where accountability, transparency and integrity are indispensable parts of a stable democracy. Acting in the public interest places a further responsibility on SAIs to demonstrate their ongoing relevance to citizens, Parliament and other stakeholders.

The extent to which a SAI is able to make a difference to the lives of citizens is contingent on three main pillars:

#### PILLAR 1

Strengthening the accountability, transparency and integrity of government and public sector entities

- Safeguarding the independence of the SAI
- Carrying out audits
- Enabling those charged with governance
- Reporting on audit results

#### PILLAR 2

Demonstrating ongoing relevance to citizens, Parliament and other stakeholders

- Being responsive to changing environments and emerging risks
- Communicating effectively with stakeholders
- Being a credible source of independent and objective insight

#### PILLAR 3

Being a model organisation through leading by example

- Ensuring appropriate own transparency and accountability
- Ensuring own good governance
- Complying with a code of ethics
- Striving for service excellence and quality
- Capacity building through learning and knowledge sharing

### 3.4 THE VALUE ADDED THROUGH OUR WORK

We deliver value to our stakeholders in the following ways:

#### THE PEOPLE OF SOUTH AFRICA

- Listening to conversations in the public sector and civil society organisations on areas of importance, acting in the public interest, and selecting areas of audit that have a direct impact on the lived reality of our people
- Making public the results of our audit work and providing insight in a simple manner, which may enable citizens to hold their elected representatives and custodians of public resources accountable
- Being a model organisation that champions clean administration and transformation imperatives
- Executing our audits in the most cost-effective, efficient and economical manner

#### THE LEGISLATURES

- Being a trustworthy source of relevant, independent and objective insight based on professional judgement and sound analysis
- Proactively identifying themes, common findings, trends and root causes
- Providing audit recommendations and discussing these with key stakeholders to enable them to oversee and support beneficial changes in the public sector culture and service delivery so that we influence improvement in the lived reality of our people

#### THE EXECUTIVE AND THE AUDITEES

- Identifying instances of mismanagement and their root causes, and recommending improvements tailored to the business of the auditee
- Equipping them with a value-adding understanding of the status of their financial and performance management and compliance with relevant laws
- Delivering tailored audit and engagement programmes to assist them to improve their respective cultures so that they are characterised by performance, accountability, transparency and integrity

#### THE AUDITING AND ACCOUNTING PROFESSIONS

- Allocating contract audit work equitably and meaningfully
- Building skilled and qualified professionals
- Creating a pipeline of black chartered accountants to transform the profession and economically empower black-owned audit firms

#### OUR EMPLOYEES

- Providing an invaluable opportunity to play a role in shaping the work of the public sector
- Creating meaningful employment and career development opportunities
- Providing fair, transparent, market-related and equitable remuneration and benefits



## SECTION 04

# THE AGSA'S STRATEGY: #CULTURESHIFT2030

### 4.1 STRATEGIC ASPIRATION

Our strategic aspiration is to have a more direct, stronger and consistent impact on improving the lives of ordinary South Africans by improving the public sector culture through insight, influence and enforcement.

Success in this regard does not only rest on our ability to fulfil our mandate, but also on the extent to which we are able to mobilise and bring the collective influence of the accountability ecosystem to drive positive change.

The nature of the public sector that we aspire to see and work towards is one that is reflective of the following basic values and principles described in section 195 of the Constitution:

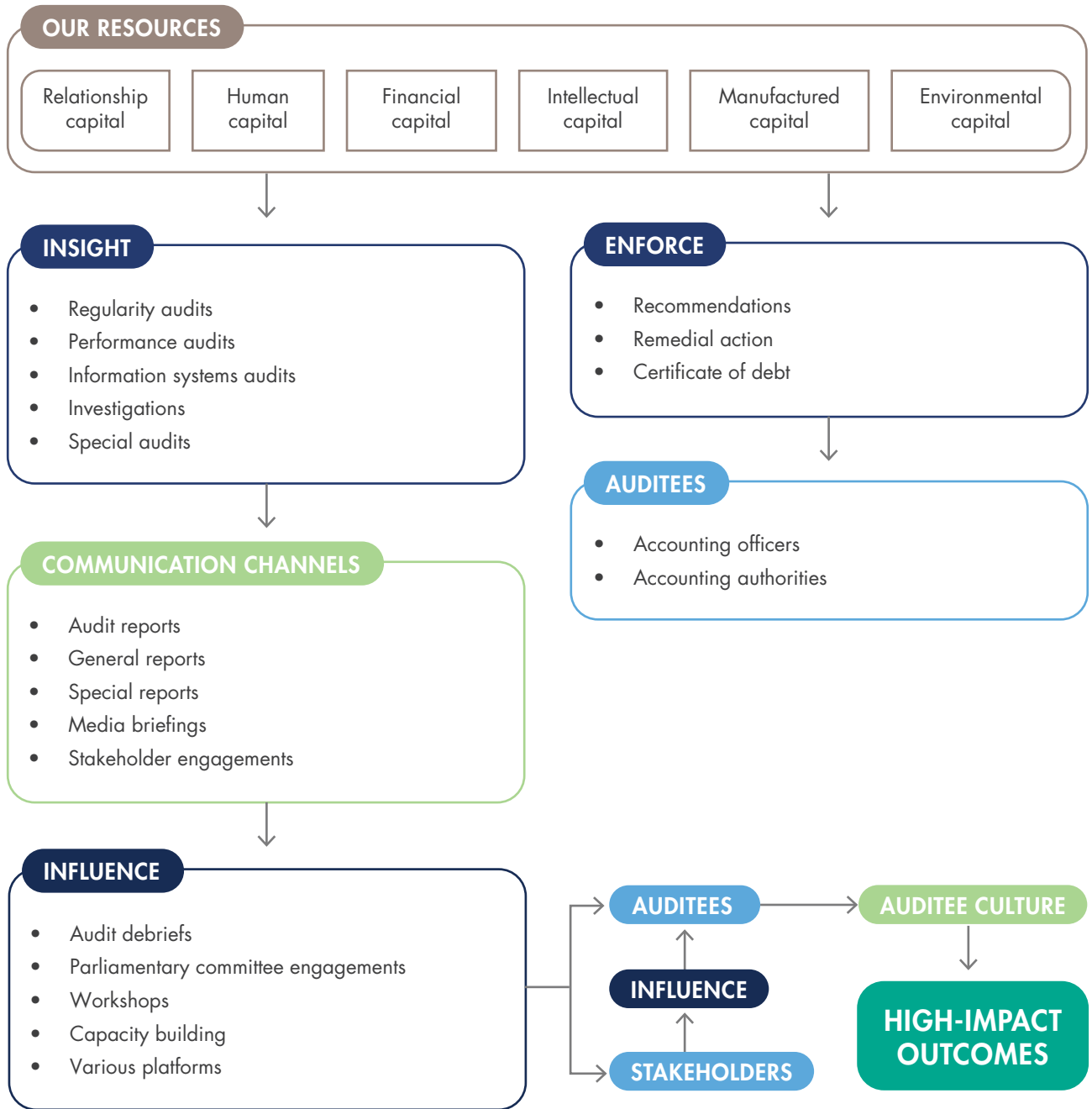
- A high standard of professional ethics must be promoted and maintained.
- Efficient, economical and effective use of resources must be promoted.
- Public administration must be development oriented.
- Services must be provided impartially, fairly, equitably and without bias.
- People's needs must be responded to, and the public must be encouraged to participate in policy making.
- Public administration must be accountable.
- Transparency must be fostered by providing the public with timely, accessible and accurate information.
- Good human resource management and career development practices, to maximise human potential, must be cultivated.

Service delivery failures in South Africa are largely the result of failures in the conduct of public servants. The behaviour of organs of state flows from the public sector culture that prevails, which in turn forms part of a wider societal culture.

### 4.2 THEORY OF CHANGE

In meaningfully contributing towards reversing the trend of persistent accountability and performance failures and realising the aspiration of making a stronger and more direct impact on the lived reality of ordinary South Africans, we rely on leveraging our capabilities towards generating insights and applying influence on stakeholders in a manner that shifts the culture of the public sector towards one of performance, accountability, transparency and integrity. Where our messages have been disregarded, we will use the provisions of our expanded mandate to enforce adherence to relevant laws and regulations.

In summary, our theory of change is the assumption that by sustainably and efficiently shifting public sector culture through insight, influence and enforcement, we will realise our strategic aspiration of making an impact on the lived reality of South Africans, as visualised on the next page.



Our success in realising the theory of change is contingent on us excelling in the following dimensions in a coordinated manner:

#### Sustainably

Acquire, develop and maintain quantity, quality and configuration of resources and capabilities to achieve and sustain desired levels of impact

#### Insight

Generate insight that illuminates understanding, drive action and yield results

#### Efficiently

Unlock latent capacity in the existing resource base and lower the cost and effort with which we derive each marginal unit of quality, insight, influence and enforcement

#### Influence

Move stakeholders from mere awareness of our messages, to action on and advocacy thereof

#### Shift public sector culture

Move critical mass of auditees to organisational cultures characterised by performance, transparency, integrity and accountability

#### Enforcement

Directly or indirectly recover resources lost to the state and taxpayers, and ensure application of consequences for wrongdoing

## 4.3 IMPLEMENTATION APPROACH AND PLAN

We are implementing our strategy in a focused and staggered way. We are allowing sufficient time for transition, during which we work with every staff member to build an overarching mindset and orientation towards high-impact outcomes and place the organisation in a position and capability readiness to successfully deliver on its strategy. Our implementation plan can be summarised as follows:

STAGES	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Transition									
MI rollout									
Value chain									
Metros									
Intermediate cities									
Key public entities									

● Preparation
 ● Implementation
 ● Institutionalisation



## SECTION

# 05

## STRATEGIC COMMITMENTS OF THE AUDITOR-GENERAL FOR 2023-26



**TSAKANI MALULEKE**  
*Auditor-General*

Over the past two years, I invested ample time on sharing the #cultureshift2030 strategy with leadership teams and business units across the organisation. During these discussions, we thoroughly unpacked the rationale for our strategy and the main strategic imperatives to ensure organisational alignment. These sessions were followed by further engagements between the deputy auditor-general and staff. Each business unit deliberated on the changes they need to implement to contribute to the culture shift. I am very pleased that the leadership and their teams are now fully on board and committed to the execution of our ambitious strategy.

### Implementation of our extended powers

While we were preparing to apply the culture change programmes required by the strategy, we continued to

implement our extended powers. Since the PAA was amended in 2019, we have been able to scale up the implementation of the MI process significantly across all categories of auditees. We fast-tracked our plans and ensured application of the full MI definition, which opened up the net for covering a wide range of matters that can result in MIs. It further improved our prospects for issuing MIs, the resolution of which can result in substantially improved internal controls and performance at auditee level.

The full implementation of the MI process remains non-negotiable. By the end of the 2024-25 financial year, we will implement it in every single audit we conduct. We will continue to ensure full transparency on the resolution of the identified MIs by displaying their status on our website. We will use existing opportunities such as engaging the portfolio committee chairs on the MI process as part of the budgetary review and recommendations report discussions; or create new ones to encourage, influence or enforce action on our MI recommendations. Internally, after each audit cycle, we will reflect on and evaluate this instrument and identify opportunities for strengthening the MI process to focus on MIs with a high impact and resultant consequences.

### Collaboration with public bodies

A substantial part of implementing the MI process is dependent on the work of various public bodies and law-enforcement agencies. We will continue to build relationships with them and improve the processes of collaboration. The work with the Fusion Centre during our first real-time audits enriched cooperation with the Special Investigating Unit and the Office of the Public Protector and

opened opportunities to leverage these relationships to support our audits.

As part of our mandate, we receive requests for investigations. Where such requests fall outside of our mandate, we will continue to refer the complainants to the relevant agencies that are better equipped and better placed to deal with these matters through their mandates.

### Strengthening the accountability ecosystem

The understanding that my office, as the SAI of the country, cannot drive good performance and management of public resources on its own, has been tacit and generally accepted. Our efforts have shifted to making the contribution of all relevant roleplayers explicit and transparent. We have gone to great lengths to understand their mandates and responsibilities and have made recommendations on how they can strengthen their hand in better executing these mandates.

Our outputs receive a lot of attention from various portfolio committees and Cabinet, which gives us confidence that we are providing value to them. The work with Parliament and the portfolio committees will be especially important in securing the executive's accountability to Parliament.

We are calling on all roleplayers to be active in improving the management of public resources and service delivery. We will continue to provide insight on the performance of identified sections of the accountability ecosystem to serve as catalyst for improved performance, and ultimately, for an improvement in the lives of ordinary South Africans.

### Addressing observations and recommendations of the Judicial Commission of Inquiry into Allegations of State Capture, Corruption and Fraud in the Public Sector including Organs of State

When Raymond Zondo CJ delivered the commission's report, it marked the end of a unique journey for our country, which illuminated stark failures in governance, integrity and accountability leading to the state capture. We see this point also as the beginning of a new era for government and other organs of state, focused on rebuilding our public institutions so that they can again deliver the services that ordinary South Africans so

desperately need. The parallels with the elements of public sector culture that we aim to influence through our work are staggering.

Having studied in detail the report of the commission, we commit to develop and execute a programme that considers the commission's findings, observations and recommendations on our audits; audit risk assessments on the effectiveness of our audit methodology, scoping and processes; as well as the appropriateness of our skills, systems and tools to perform fraud data analytics and identify indicators of fraud, corruption and capture as early as possible. No less important, we will reflect on what the commission's journey and outcomes mean for our own culture and business operations.

### In conclusion

Overall, the implementation of our strategy – aimed at achieving the noble goal of having a direct and positive impact on the lives of ordinary South Africans, providing transparency on the use of public resources, and continuing to be a model organisation – will inform our tactical choices and personal behaviours.

 9.3.2023

**Tsakani Maluleke**  
Auditor-General

## SECTION 06

# OVERVIEW BY THE DEPUTY AUDITOR-GENERAL



**VONANI CHAUKE**

*Deputy Auditor-General*

As the accounting officer of the AGSA, one of my most critical tasks is to create an enabling and safe environment for Team AGSA to deliver on our #cultureshift2030 strategic aspiration, as outlined by the auditor-general.

I was greatly encouraged by the excitement that our staff displayed during my #cultureshift2030 strategy roadshows. Everyone had an opportunity to openly share their innovative ideas and discuss how impediments to the achievement of the strategy can be addressed so that we together realise our aspirations for the public sector.

This strategic plan is informed equally by the strategic thinking and commitment of our leadership and the enthusiasm and solution-driven attitude of our staff.

### Leadership alignment and internal culture shift

The success of our strategy is undoubtedly dependent on our own internal culture, made up of our behaviours, values and the tacit way in which we execute our daily duties and treat our stakeholders. An internal culture that is consistent, practised daily and conducive to the implementation of the strategy, can only be reached through close leadership alignment and unwavering commitment. My executive team has identified processes and initiatives to assist staff to understand and buy into the theory of change, along with its underpinning models and frameworks – and consequently, to practise those consistently across the organisation. Ultimately, our goal is to reach a point where we all show up to work because we are inspired by the aspiration of making a difference in the lived reality of ordinary South Africans.

### Resourcing for success

Although leadership in general, and leadership alignment specifically, are critical aspects and non-negotiable internal capabilities, the success of our strategy will be further dependent on the availability of staff with the required work ethic, knowledge, capabilities, competencies, skills and professionalism. In that respect, our plan includes various initiatives to evaluate the effectiveness and appropriateness of our available resources and direct them towards activities that will have the biggest impact on shifting the culture in the public sector. We will have to develop the unique mix of skills, processes, competencies and capabilities required by the #cultureshift2030 strategy so that our clients and stakeholders benefit from deep, relevant and timely insight produced by our team. This insight will in turn stimulate and enable the entire accountability ecosystem to perform better. This will not be an easy journey but we are looking

forward to it as it will allow every staff member to grow professionally, and the organisation to transform into a fit-for-higher-purpose collective.

### Improving technological capabilities

Our information and communication technology function has faced several challenges over the past few years. As leadership, we invested time in understanding these challenges and charted a strategic way forward. The first step we took was to ensure that we stabilise the information and communication technology leadership through the appointment of a chief technology officer.

Secondly, we reorganised our technology space to better manage our business improvement through a digital transformation unit and optimising our operations unit. We appointed heads for these business units, whose focus will be on creating the necessary agile technological skills.

The third step that we will be taking is to invest in technologies that will bring internal operational efficiencies, improve audit quality, and free time for our auditors to focus on extracting deep audit insights. This step might require additional financial resources in the short and medium term. However, when implemented, we expect to see immense benefits for our operations and audit processes.

### Our financial sustainability

One of the three pillars of the independence of SAIs is their financial independence and sustainability. We have been diligent in managing our financial resources so that we always have a choice about the nature, scope and frequency of the audits we undertake. The goals of the #cultureshift2030 strategy, rapid changes in the technological and communications spheres, as well as developments in human capital acquisition and management practices, require careful and, perhaps, unconventional financial decisions.

To put ourselves in the best position to achieve our aspirations, we will complete the review of our funding model as discussed with our oversight committee and consider possible improvements. In our quest for sustainability, we will employ financial prudence, enhance revenue and debt collection, optimise allocations to contract work creditors, and pool internal resources.

The influx of automated audit solutions and corporate management tools prompts us to undertake an even bigger task, that of redefining our operating model. Investment in efficient technologies, ongoing improvement of our methodology and increased use of specialised skills in response to identified opportunities in the audit environment, will be the main change aspects of the operating model.

### Strengthening our ethical posture

The elevation of our ethics programme seeks to improve our ethical maturity rating from AA to AAA by 2025. Our commitment is to enhance leadership capabilities by strengthening their ethical resolve through providing timeous intelligence on ethical misconduct and breaches. Furthermore, we will fortify staff to withstand ethical threats and respond appropriately to the complexities of the environment within which the organisation operates.

In conclusion, I have full confidence in the leadership of the organisation and our teams to drive the successful execution of our strategy, thereby contributing to improving the lived reality of our citizens.



**Vonani Chauke**

*Deputy Auditor-General*



## SECTION 07

# STRATEGIC PLAN

### STRATEGIC GOAL 1: SUSTAINABLY

**Acquire, develop and maintain the quantity, quality and configuration of resources and capabilities to achieve and sustain our desired levels of impact**

The success of our strategy rests on the internal capacity, competencies and wellbeing of our staff. We will endeavour to prioritise the retention and optimisation of our staff composition and their capabilities to create an environment that enables them to meaningfully contribute towards the achievement of our strategic aspirations.

The financial viability and sustainability of the organisation is critical in ensuring our independence. The approaches that we will implement to ensure that we remain financially viable will be revenue enhancement, debt recovery, cost optimisation and savings. An important aspect of our financial sustainability is the ability to maximise the use of our resources and minimise the use of audit contractors. We will only utilise such external resources where absolutely necessary and for special assignments.

The AGSA's system of quality management (SoQM) creates an environment that enables and supports our

audit teams to perform high-quality audit engagements. Our commitment to audit quality remains at the heart of the organisation's culture and we believe that the implementation of the International Standards on Quality Management (ISQM) will allow us to achieve the continuous improvement of audit quality.

We will continue to recognise and reinforce our commitment to quality throughout the organisation by proactively maintaining our SoQM. This proactive management is embedded through the continuous risk assessment process, the monitoring and remediation process as well as the annual evaluation that will be undertaken. The annual evaluation is to ensure that the SoQM achieves its objective, namely to obtain reasonable assurance that the organisation and its staff fulfil their responsibilities and that the reports issued by the organisation are credible and appropriate in the circumstances.



Targeted outcome	Key performance indicator	Targets		
		2023-24	2024-25	2025-26
Financially viable and sustainable AGSA	% net surplus	1% – 4%	1% – 4%	1% – 4%
	Cash safety margin (months)	2 – 2,5	2 – 2,5	2 – 2,5
Engaged, high-performing employees retained	Turnover of high-performing employees	<6%	<6%	<5%
	Achievement of assessment of professional competence pass rate	50%	55%	60%
	Achieve AGSA desired culture rating	Improve culture rating – self-assessment	Improve culture rating – 2% over baseline – independent assessment	Improve culture rating – self-assessment
Improved quality of our audits	% adherence to quality standards: audit engagements	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)
	Evaluation of an effective AGSA system of quality management by the auditor-general	Reasonable assurance obtained	Reasonable assurance obtained	Reasonable assurance obtained
High levels of ethical behaviour (staff seen to be beyond reproach and decisively responding to acts of unethical behaviour)	Achieve the desired ethics maturity rating	Conduct external ethics maturity assessment	Improved ethics maturity level (self-assessment)	Improved ethics maturity level (independent assessment)
Safeguarded organisational reputation as an exemplary organisation	External audit opinion	Clean audit	Clean audit	Clean audit

### Our strategic enablers

- Refine and revise the trainee auditor scheme.
- Ensure sustainable financial independence.
- Revise and refine our funding and operating model.
- Perform an integrated fraud risk assessment.

**STRATEGIC GOAL 2: EFFICIENTLY**

**Unlock latent capacity in the existing resource base and our people and lower the cost and effort with which we derive each marginal unit of quality, insight, influence and enforcement**

The tight fiscal conditions, changes in the business environment and the need to adapt to new ways of working have brought the importance of operational efficiencies to the centre of strategy execution. To respond to these changes, we will continue to pay attention to the review of our organisational structure and operating model and to strengthen the integration of our business process.

The desired outcome from implementing the strategy is improved levels of productivity, reduced manual processes and enabling the organisation to produce timely insights. The main tools for achieving these improvements will be new audit software and enterprise resource planning systems. Both are envisaged to be fully implemented in 2025-26.

Our revised digital technology office strategy will play a critical role in driving digital transformation, audit efficiencies and innovation in the organisation.

Targeted outcome	Key performance indicator	Targets		
		2023-24	2024-25	2025-26
<b>Improved process efficiencies</b>	Improve our business efficiency	2% – 3% improvement against baseline	8% – 10% improvement against baseline	11% – 15% improvement against baseline
<b>Digitally transformed and technologically agile organisation</b>	Implementation of approved audit software project roadmap	Commencement of project and achievement of targets as per plan	Software development and implementation as per plan	Software development and implementation as per plan
	Implementation of enterprise resource planning project roadmap	Commencement of project and achievement of targets as per plan	Software development and implementation as per plan	Software development and implementation as per plan

**Our strategic enablers**

- Review the operating model (how resources are organised and managed) and implement the alignment thereof to the new strategy.
- Fast-track smart real estate programme.
- Optimise the ways of working.
- Advance the digitisation of our business.

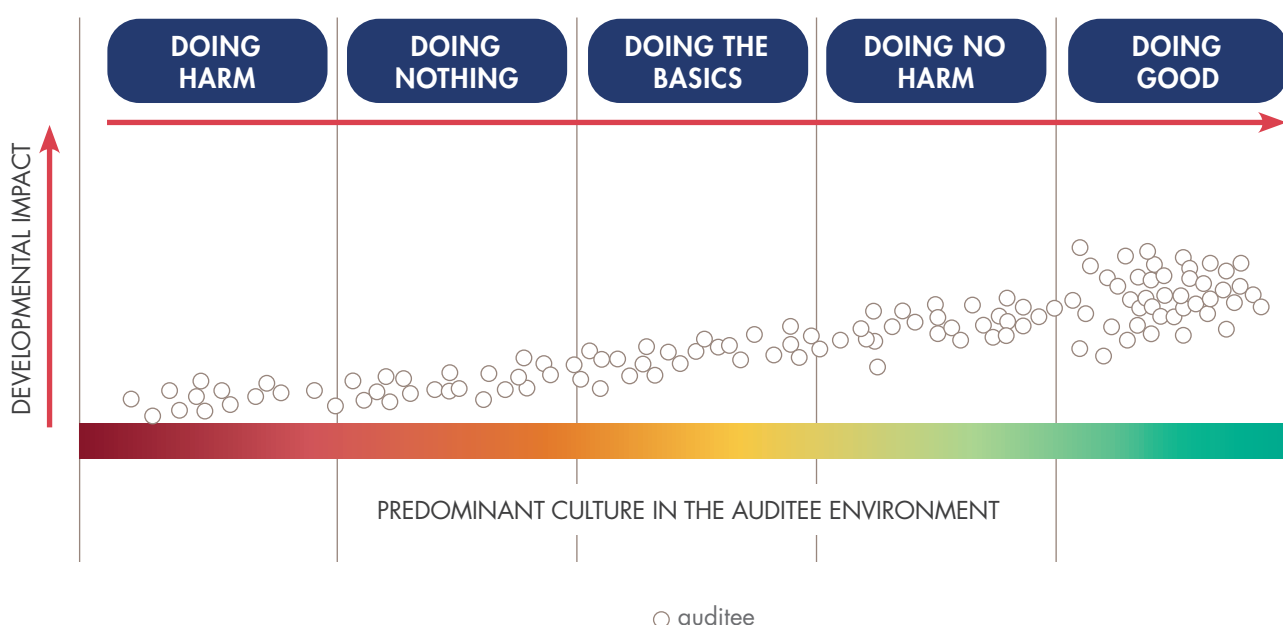
### STRATEGIC GOAL 3: SHIFT PUBLIC SECTOR CULTURE

**Move a critical mass of auditees towards organisational cultures characterised by performance, accountability, transparency and integrity**

Transforming the culture in the public sector is the cornerstone of our long-term strategy. As such, achieving a positive culture shift is both a desired end-state as well as a set of specific activities aimed to drive such shift.

In the transition phase of the strategy, we focused on defining the systemic indicators of a good accountability

culture and establishing a baseline for improvement programmes. The focus for this reporting period will be on implementing the identified actions that we trust will encourage the culture shift. We believe that we might be able to start tracking the movement on the culture shift continuum (as depicted below) towards the end of the period.



The position of auditees on the culture shift continuum will be assessed annually and it will be used to determine the effectiveness and impact of our programmes as well as that of the various roleplayers in the accountability ecosystem. The analysis will further result in the identification of root causes of the lack of progress, which will be used to inform corrective action. Active engagement with counterparts in the ecosystem will be pursued to get ever closer to the desired culture of performance, accountability, transparency and integrity.

We will regularly publish the status of auditees' movement along the continuum and devise ways to inspire executive authorities, accounting officers and authorities, oversight mechanisms and others to pursue improvement along the continuum for the entities for which they are responsible.

Targeted outcome	Key performance indicator	Targets		
		2023-24	2024-25	2025-26
<b>Clarity on how the culture shift will be deployed and driven per auditee</b>	Implementation of the culture shift programme across each category of our auditee base	Refinement of the culture shift framework and achieved mutual understanding among identified roleplayers.  Implementation of programmes in identified value chains and metropolitan municipalities	Implementation of programmes in identified value chains and metropolitan municipalities	Implementation of programmes in identified intermediate cities and state-owned enterprises
<b>Improvement in the lived reality of ordinary South Africans</b>	Demonstrated social impact achieved using the AGSA outputs	Identified initiatives leading to improved service delivery	Implemented initiatives leading to improved service delivery	Observed improved service delivery

### Our strategic enablers

- Develop and enhance our audit processes, methodologies and frameworks to cause the culture shift.
- Form relevant culture shift coalitions.
- Develop an integrated culture shift charter.

## STRATEGIC GOAL 4: INSIGHT

**Generate audit insights that illuminate understanding, drive action and yield results**

Audit insight is important to provide stakeholders with information, facts and detailed analysis to enable corrective action and consequence management where necessary. We aim to provide clear and meaningful insight that enables the necessary corrective action and consequence management to improve public sector administration.

We have made significant strides in conducting real-time audits over the past few years, with another special report, that on the real-time audit of flood relief funds, being tabled by the auditor-general on 31 August 2022. These audits have become a product added to our audit offerings. We will continue to sharpen our ability to deliver on real-time audits as we expect the demand to increase. Our next step is to develop, implement and institutionalise a sustainable model for rendering a real-time auditing service.

In responding to our new strategy, we will pay attention to creating advanced audit insight hubs. This will be achieved through repositioning, refining and reimagining the functions of our specialised audit services business units to be able to provide timely, relevant and integrated insights to our stakeholders.

While preserving our independence we will continue to implement our refined civil society organisation position paper and the lessons learnt from the pilots we have undertaken. Civil society organisations have an important contribution to make as part of the broader accountability ecosystem. Therefore, we will collaborate with such organisations to deepen our risk assessment and strengthen audit messages. Service delivery is a critical component of our strategy in improving the lived reality of South African citizens.

Targeted outcome	Key performance indicator	Targets		
		2023-24	2024-25	2025-26
<b>Audit products designed, planned for and delivered in a manner that amplifies the culture shift</b>	Multi-year audit plan with accompanying product vision	Audit insights derived and shared with stakeholders as per plan	Audit insights derived and shared with stakeholders as per plan	Audit insights derived and shared with stakeholders as per plan
	% completion of planned discretionary audit work	100% completion of planned discretionary audit work	100% completion of planned discretionary audit work	100% completion of planned discretionary audit work
	Favourable stakeholder view on the unique insights delivered by the AGSA	Establish a baseline for how stakeholders value our insights	75% average rating	75% average rating

### Our strategic enablers

- Establish centralised data analytics and business intelligence capabilities.
- Obtain National Treasury permission for certain categories of auditees to deviate from legislated disclosure requirements.
- Accelerate the civil society organisation partnership programme.

## STRATEGIC GOAL 5: INFLUENCE

**Move stakeholders from mere awareness of our messages to action on and advocacy thereof**

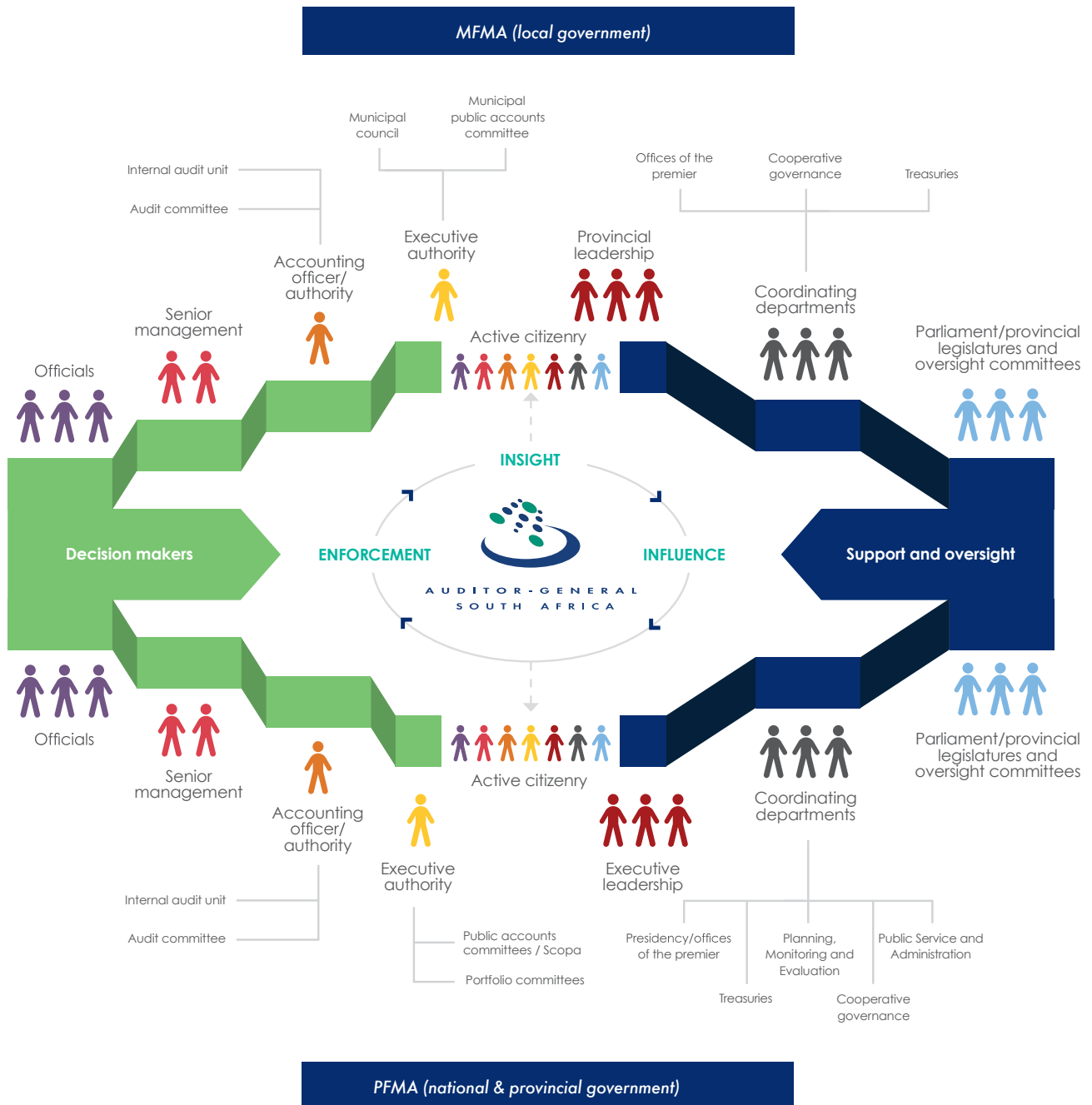
The mission of sustainably and efficiently shifting public sector culture through insight, influence and enforcement is broad and cannot be achieved by the AGSA alone. To successfully deliver on this mission within the scope of our mandate and resources, we will need to influence the rest of the members of the broader accountability ecosystem to consistently and effectively fulfil their respective responsibilities and mandates.

The accountability ecosystem (as depicted on the next page) refers to the network of stakeholders that have a mandate

and/or responsibility, whether legislative or moral, to drive, deepen and/or insist on public sector accountability.

The different stakeholders in the accountability ecosystem have an important and unique role to play in deepening the culture of performance, accountability, transparency and integrity in the public sector. Therefore, it is crucial for us to influence these stakeholders to make them understand their unique and important role in making the culture shift a reality and improving the lived reality of ordinary South African citizens.





We will continue to actively engage the oversight mechanisms to play a proactive role in holding the executive accountable and the coordinating ministries to capacitate

the public sector. The next layer of stakeholders that we intend to activate in the accountability ecosystem is active citizenry to demand accountability from public officials.

Targeted outcome	Key performance indicator	Targets		
		2023-24	2024-25	2025-26
<b>Improved stakeholder sentiments about the AGSA</b>	% implementation of stakeholder sentiment improvement plan	90% – 100% of the plan for the year	10% improvement in stakeholder sentiment	90% – 100% of the plan for the year
<b>Improved public sector culture through the combined efforts of the accountability ecosystem</b>	Report on and implement measures to improve the performance of the accountability ecosystem	Implement identified actions to improve performance of accountability ecosystem  Report on the performance thereof	Implement identified actions to improve performance of accountability ecosystem  Report on the performance thereof	Implement identified actions to improve performance of accountability ecosystem  Report on the performance thereof

### Our strategic enablers

- Implement the concept and framework of an accountability ecosystem.

## STRATEGIC GOAL 6: ENFORCEMENT

**Apply powers to directly and indirectly recover resources lost to the state and taxpayers and ensure application of consequences for wrongdoing**

Over the past three years, we have gained audit insight and realised a positive impact through the implementation of our expanded mandate to improve accountability in the public sector.

We have had a full spectrum of experiences when pursuing the resolution of the identified MIs by the accounting officers and authorities. With certainty we can demonstrate that we have been able to create momentum and a shift by many of the accounting officers and authorities from inaction to action. At this stage, 48% of the accounting officers and authorities (156 out of 237) across all spheres of government are seen to be taking appropriate actions

to address the identified MIs. In most cases, action was taken only after we had issued notifications to accounting officers and authorities, which is a strong indication of the effectiveness of our expanded mandate.

Throughout implementation, we have identified a number of external and internal impediments and challenges and have devised mitigations. We will continue to be deliberate in reducing the time it takes to resolve the MIs and to expedite the implementation of the process at all auditees. Ultimately, we will hone our skills in identifying and processing MIs with a significant impact on citizens – as the end-users of public sector services.

Targeted outcome	Key performance indicator	Targets		
		2023-24	2024-25	2025-26
<b>Demonstrated effectiveness of the MI process</b>	Finalise the implementation of the MI process across all auditees	80% of auditees	100% of auditees	MI impact report and improvement plan

### Our strategic enablers

- Accelerate the rollout of the MI process:
  - Establish an understanding of the MI process and manage external stakeholders' expectations thereof.
  - Establish specialised capability for advancing identified MIs and for administering the MI process.
- Significantly reduce the time required to resolve MIs.
- Establish digital contact centre touchpoints as primary modes of interaction between clients and the AGSA on MIs.

**A N N E X U R E**



**SCORECARD OF  
THE AUDITOR-GENERAL  
SOUTH AFRICA FOR 2023-26**

Strategic goal	Targeted outcome	Key performance indicator	Performance targets		
			2023-24	2024-25	2025-26
Sustainably	Financially viable and sustainable AGSA	% net surplus	1% – 4%	1% – 4%	1% – 4%
		Cash safety margin (months)	2 – 2,5	2 – 2,5	2 – 2,5
	Engaged, high-performing employees retained	Turnover of high-performing employees	<6%	<6%	<5%
		Achievement of assessment of professional competence pass rate	50%	55%	60%
		Achieve AGSA desired culture rating	Improve culture rating (self-assessment)	Improve culture rating – 2% over baseline (independent assessment)	Improve culture rating (self-assessment)
	Improved quality of AGSA audits	% adherence to quality standards: audit engagements	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)	80% – 90% (C1, C1#, C2 and C3 rating)
		Evaluation of an effective AGSA system of quality management by the auditor-general	Reasonable assurance obtained	Reasonable assurance obtained	Reasonable assurance obtained
	High levels of ethical behaviour (staff seen to be beyond reproach and decisively responding to acts of unethical behaviour)	Achieve desired ethics maturity rating	Conduct external ethics maturity assessment	Improved ethics maturity level (self-assessment)	Improved ethics maturity level (independent assessment)
	Safeguarded organisational reputation as an exemplary organisation	External audit opinion	Clean audit	Clean audit	Clean audit
Efficiently	Improved process efficiencies	Improve business efficiency	2% – 3% improvement against baseline	8% – 10% improvement against baseline	11% – 15% improvement against baseline

Strategic goal	Targeted outcome	Key performance indicator	Performance targets		
			2023-24	2024-25	2025-26
Efficiently	Digitally transformed and technologically agile organisation	Implementation of approved audit software project roadmap	Commencement of project and achievement of targets as per plan	Software development and implementation as per plan	Software development and implementation as per plan
		Implementation of enterprise resource planning project roadmap	Commencement of project and achievement of targets as per plan	Software development and implementation as per plan	Software development and implementation as per plan
Shift public sector culture	Clarity on how the culture shift will be deployed and driven per auditee	Implementation of culture shift programme across each category of auditee base	Refinement of culture shift framework and achieved mutual understanding among identified roleplayers.  Implementation of programmes in identified value chains and metropolitan municipalities	Implementation of programmes in identified value chains and metropolitan municipalities	Implementation of programmes in identified intermediate cities and state-owned enterprises
	Improvement in lived reality of ordinary South Africans	Demonstrated social impact achieved using AGSA outputs	Identified initiatives leading to improved service delivery.	Implemented initiatives leading to improved service delivery	Observed improved service delivery
Insight	Audit products designed, planned for and delivered in a manner that amplifies culture shift	Multi-year audit plan with accompanying product vision	Audit insights derived and shared with stakeholders as per plan	Audit insights derived and shared with stakeholders as per plan	Audit insights derived and shared with stakeholders as per plan
		% completion of planned discretionary audit work	100% completion of planned discretionary audit work	100% completion of planned discretionary audit work	100% completion of planned discretionary audit work
		Favourable stakeholder view on the unique insights delivered by the AGSA	Establish baseline for how stakeholders value AGSA insights	75% average rating	75% average rating

Strategic goal	Targeted outcome	Key performance indicator	Performance targets		
			2023-24	2024-25	2025-26
Influence	Improved stakeholder sentiments about the AGSA	% implementation of stakeholder sentiment improvement plan	90% – 100% of the plan for the year	10% improvement in stakeholder sentiment	90% – 100% of the plan for the year
	Improved public sector culture through combined efforts of accountability ecosystem	Report on and implement measures to improve performance of accountability ecosystem	Implement identified actions to improve performance of accountability ecosystem  Report on the performance thereof	Implement identified actions to improve performance of accountability ecosystem  Report on the performance thereof	Implement identified actions to improve performance of accountability ecosystem  Report on the performance thereof
Enforcement	Demonstrated effectiveness of the material irregularity process	Finalise implementation of material irregularity process across all auditees	80% of auditees	100% of auditees	Material irregularity impact report and improvement plan



**ANNEXURE**

**B**

**BUDGET OF THE  
AUDITOR-GENERAL SOUTH  
AFRICA FOR 2023-26**

## PROJECTED STATEMENT OF COMPREHENSIVE INCOME

### (ACTUAL, BUDGET AND FORECAST)

	Actual	Budget		Forecast	
	2021-22	2022-23	2023-24	2024-25	2025-26
	Rm	Rm	Rm	Rm	Rm
<b>AUDIT INCOME</b>	<b>4 394,7</b>	<b>4 355,3</b>	<b>4 568,8</b>	<b>4 780,5</b>	<b>5 055,4</b>
Own hours	3 269,3	3 519,3	3 719,8	3 945,8	4 204,6
S&T recoverable	145,1	166,5	167,7	174,4	181,4
Contract work	973,8	710,2	691,3	670,9	679,7
IFRS 15 revenue adjustment	6,5	(40,7)	(10,0)	(10,6)	(10,3)
<b>DIRECT AUDIT EXPENDITURE</b>	<b>2 962,0</b>	<b>2 664,7</b>	<b>2 749,5</b>	<b>2 830,3</b>	<b>2 945,4</b>
Personnel expenditure	1 833,9	1 788,0	1 888,0	1 982,4	2 081,5
S&T recoverable	145,1	166,5	167,7	174,4	181,4
Contract work	983,0	710,2	693,8	673,5	682,5
<b>Contract work % of audit income</b>	<b>22,37%</b>	<b>16,31%</b>	<b>15,19%</b>	<b>14,09%</b>	<b>13,50%</b>
<b>Gross profit</b>	<b>1 432,7</b>	<b>1 690,6</b>	<b>1 819,3</b>	<b>1 950,2</b>	<b>2 110,0</b>
<b>Own hours gross profit</b>	<b>1 435,4</b>	<b>1 731,3</b>	<b>1 831,8</b>	<b>1 963,4</b>	<b>2 123,1</b>
<b>Gross margin % of audit income</b>	<b>32,60%</b>	<b>38,82%</b>	<b>39,82%</b>	<b>40,79%</b>	<b>41,74%</b>
<b>Other income</b>	<b>65,7</b>	<b>73,6</b>	<b>83,4</b>	<b>79,3</b>	<b>81,5</b>
Interest	25,1	38,6	38,9	40,9	43,1
Sundry income	40,6	35,0	44,5	38,4	38,4
<b>Appropriation income</b>	<b>43,5</b>	<b>50,0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contribution to overheads</b>	<b>1 541,9</b>	<b>1 814,2</b>	<b>1 902,7</b>	<b>2 029,5</b>	<b>2 191,5</b>
<b>Overhead expenses</b>	<b>1 362,7</b>	<b>1 621,5</b>	<b>1 673,6</b>	<b>1 764,9</b>	<b>1 855,0</b>
<b>Overhead as % of audit income</b>	<b>31,01%</b>	<b>37,23%</b>	<b>36,63%</b>	<b>36,92%</b>	<b>36,69%</b>
<b>Depreciation</b>	<b>138,9</b>	<b>165,2</b>	<b>163,7</b>	<b>188,5</b>	<b>258,2</b>
<b>Net surplus</b>	<b>40,3</b>	<b>27,5</b>	<b>65,4</b>	<b>76,1</b>	<b>78,3</b>
<b>Net surplus as % of audit income</b>	<b>0,92%</b>	<b>0,63%</b>	<b>1,43%</b>	<b>1,59%</b>	<b>1,55%</b>

# PROJECTED STATEMENT OF FINANCIAL POSITION

## (ACTUAL, BUDGET AND FORECAST)

Actual	Budget		Forecast	
2021-22	2022-23	2023-24	2024-25	2025-26
Rm	Rm	Rm	Rm	Rm

### EQUITY AND LIABILITIES

<b>Equity</b>	<b>868,6</b>	<b>896,1</b>	<b>961,5</b>	<b>1 037,6</b>	<b>1 115,9</b>
General reserve	823,3	823,3	823,3	823,3	823,3
Special audit services fund	5,0	5,0	5,0	5,0	5,0
Retained earnings	-	40,3	67,8	133,2	209,3
Net surplus for the year	40,3	27,5	65,4	76,1	78,3
<b>Non-current liabilities</b>	<b>489,8</b>	<b>555,8</b>	<b>569,1</b>	<b>508,3</b>	<b>471,9</b>
Retirement benefit obligation - medical aid liability	46,2	50,6	16,5	17,9	19,4
Operating lease liability	443,6	505,2	552,6	490,4	452,5
<b>Current liabilities</b>	<b>837,5</b>	<b>855,2</b>	<b>1 003,9</b>	<b>1 106,0</b>	<b>1 129,3</b>
Trade and other payables	658,5	675,8	804,5	874,0	924,7
Leave liability	179,0	179,4	199,4	202,0	204,6
	<b>2 195,9</b>	<b>2 307,1</b>	<b>2 534,5</b>	<b>2 621,9</b>	<b>2 717,1</b>

### EMPLOYMENT OF CAPITAL

<b>Non-current assets</b>	<b>540,5</b>	<b>635,5</b>	<b>877,1</b>	<b>1 129,2</b>	<b>1 334,7</b>
Property, plant and equipment	540,5	635,5	877,1	1 129,2	1 334,7
<b>Investments</b>	<b>456,0</b>	<b>490,7</b>	<b>525,5</b>	<b>412,0</b>	<b>300,4</b>
<b>Current assets</b>	<b>1 199,4</b>	<b>1 180,9</b>	<b>1 131,9</b>	<b>1 080,7</b>	<b>1 082,0</b>
Trade and other debtors	885,1	892,8	895,0	812,4	810,4
Bank and cash	314,3	288,1	236,9	268,3	271,6
	<b>2 195,9</b>	<b>2 307,1</b>	<b>2 534,5</b>	<b>2 621,9</b>	<b>2 717,1</b>

### Working capital assumptions

1. Trade and other payables are calculated on a 30-day payment period from the date of approval of the AGSA payment.
2. Trade debtors are calculated based on the debt recovered within 30 days for 2021 to 2024 as follows: national departments: 75% - 80%, provincial departments: 70% - 80%, local government 55% - 70%, public and state-owned enterprises: 45% - 65%.

## PROJECTED CASH FLOW

### (BUDGET AND FORECAST)

	Budget		Forecast	
	2022-23	2023-24	2024-25	2025-26
	Rm	Rm	Rm	Rm
<b>Opening balance</b>	<b>770,3</b>	<b>778,8</b>	<b>762,4</b>	<b>680,3</b>
Bank	314,3	288,1	236,9	268,3
Investments	456,0	490,7	525,5	412,0
<b>Cash inflow</b>	<b>5 143,4</b>	<b>5 357,4</b>	<b>5 605,7</b>	<b>5 895,2</b>
Audit income	5 019,8	5 273,9	5 526,4	5 813,7
Other income	88,9	48,7	42,8	43,1
Investment income	34,7	34,8	36,5	38,4
<b>Cash outflow</b>	<b>5 134,9</b>	<b>5 373,8</b>	<b>5 537,8</b>	<b>5 853,5</b>
Operating expenditure	4 899,6	4 971,7	5 095,1	5 384,2
Capital expenditure	235,3	402,1	442,7	469,3
<b>Closing balance</b>	<b>778,8</b>	<b>762,4</b>	<b>680,3</b>	<b>572,0</b>
Bank	288,1	236,9	268,3	271,6
Investments	490,7	525,5	412,0	300,4

## DETAILED BUDGET

### (BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2022-23	2023-24	2024-25	2025-26
<b>AUDIT INCOME</b>	1	<b>4 355 268 597</b>	<b>4 568 831 300</b>	<b>4 780 545 961</b>	<b>5 055 379 375</b>
<b>Own hours</b>	1.1	<b>3 519 283 785</b>	<b>3 719 787 046</b>	<b>3 945 776 398</b>	<b>4 204 637 814</b>
Regularity audit		3 168 332 661	3 288 777 875	3 492 058 075	3 727 008 536
Specialised audit		350 951 124	431 009 171	453 718 323	477 629 278
<b>Contract work</b>	1.2	<b>710 152 896</b>	<b>691 353 840</b>	<b>670 921 532</b>	<b>679 717 609</b>
Regularity audit		670 811 079	596 558 736	571 386 673	575 206 007
Specialised audit		39 341 817	94 795 104	99 534 859	104 511 602
<b>S&amp;T</b>	1.3	<b>166 549 616</b>	<b>167 690 414</b>	<b>174 398 031</b>	<b>181 373 952</b>
<b>IFRS 15 revenue adjustments</b>		<b>(40 717 700)</b>	<b>(10 000 000)</b>	<b>(10 550 000)</b>	<b>(10 350 000)</b>
<b>DIRECT AUDIT COST</b>		<b>2 664 722 278</b>	<b>2 749 555 431</b>	<b>2 830 356 298</b>	<b>2 945 380 132</b>
Staff remuneration: ABUs	2.3	1 788 019 766	1 888 011 177	1 982 411 735	2 081 532 322
Contract work: recoverable		710 152 896	693 853 840	673 546 532	682 473 858
S&T: recoverable		166 549 616	167 690 414	174 398 031	181 373 952
<b>GROSS PROFIT</b>		<b>1 690 546 319</b>	<b>1 819 275 869</b>	<b>1 950 189 663</b>	<b>2 109 999 243</b>
<b>GROSS PROFIT %</b>		<b>38,82%</b>	<b>39,82%</b>	<b>40,79%</b>	<b>41,74%</b>
<b>OTHER INCOME</b>	1.4	<b>73 651 907</b>	<b>83 454 928</b>	<b>79 307 265</b>	<b>81 492 086</b>
Interest received: investments		34 726 803	34 726 803	36 526 025	38 424 961
Interest received: SCMB		3 896 978	4 200 000	4 417 605	4 647 270
Sundry income		35 028 126	44 528 125	38 363 635	38 419 855
<b>Appropriation income</b>	1.5	<b>50 000 000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SURPLUS BEFORE OPERATING COST</b>		<b>1 814 198 226</b>	<b>1 902 730 797</b>	<b>2 029 496 928</b>	<b>2 191 491 329</b>

## DETAILED BUDGET (continued)

### (BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2022-23	2023-24	2024-25	2025-26
<b>OPERATING COST</b>		<b>1 621 436 293</b>	<b>1 673 656 057</b>	<b>1 764 888 415</b>	<b>1 854 963 907</b>
<b>Staff remuneration</b>	2.3.2	<b>749 749 184</b>	<b>813 122 459</b>	<b>853 778 582</b>	<b>896 467 511</b>
<b>Other personnel expenditure</b>	2	<b>341 039 663</b>	<b>343 422 532</b>	<b>361 057 558</b>	<b>379 602 169</b>
Leave pay provision	2.1	50 442 504	50 442 504	52 964 629	55 612 861
Medical aid provision	2.2	4 400 000	4 400 000	4 620 000	4 851 000
Group life scheme	2.4	44 128 206	46 389 906	49 173 300	52 123 698
Long-service awards and other	2.4	202 245	202 245	212 357	222 975
Performance bonus liability	2.6	233 124 300	233 124 304	244 780 519	257 019 545
UIF: employer contribution	2.5	4 956 244	5 049 363	5 301 832	5 566 923
Workmen's compensation premiums	2.5	2 065 977	2 065 977	2 169 276	2 277 740
BU recognition scheme	2.4	1 720 187	1 748 233	1 835 645	1 927 427
<b>Outsourced services</b>		<b>79 945 743</b>	<b>67 498 980</b>	<b>70 198 939</b>	<b>73 006 897</b>
Outsourced services: irrecoverable	3	79 945 743	67 498 980	70 198 939	73 006 897
<b>S&amp;T – irrecoverable</b>		<b>12 757 578</b>	<b>16 057 069</b>	<b>16 699 352</b>	<b>17 367 326</b>
S&T: irrecoverable	4	12 757 578	16 057 069	16 699 352	17 367 326
<b>Accommodation</b>		<b>23 626 509</b>	<b>37 683 850</b>	<b>41 602 971</b>	<b>44 931 208</b>
Security expenses	5	18 145 508	18 145 508	20 032 641	21 635 252
Operating costs		5 481 001	19 538 342	21 570 330	23 295 956

## DETAILED BUDGET (continued)

### (BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2022-23	2023-24	2024-25	2025-26
<b>Stakeholder relationships</b>		<b>24 394 399</b>	<b>24 694 404</b>	<b>25 582 180</b>	<b>26 505 466</b>
Liaison	6.1.1	3 299 363	3 299 363	3 431 338	3 568 591
Internal stakeholder relations	6.1.2	3 217 973	3 289 434	3 421 011	3 557 852
External stakeholder relations	6.1.3	656 767	766 758	797 428	829 325
Culture expenses		100 000	100 000	104 000	108 160
Constitutional liaison		900 529	900 529	936 550	974 012
Non-constitutional liaison		320 508	320 508	333 329	346 662
Head of portfolio leadership sessions		1 188 860	1 272 740	1 323 649	1 376 595
Senior management workshop		2 210 000	2 210 000	2 298 400	2 390 336
Stakeholder workshops		702 015	702 015	730 095	759 299
Regional congresses	6.2	2 202 840	2 237 519	2 327 020	2 420 100
Foreign visitors	6.3	109 898	109 898	114 294	118 866
Overseas travel	6.4	2 500 006	2 500 000	2 500 000	2 500 000
International conferences		6 985 640	6 985 640	7 265 066	7 555 668
<b>Oversight governance</b>	<b>7</b>	<b>7 355 119</b>	<b>7 355 119</b>	<b>7 649 323</b>	<b>8 261 270</b>
Scoag		100 000	100 000	104 000	112 320
Labour and staff relations		580 752	580 752	603 982	652 301
Advisory committee for MIs		5 478 000	5 478 000	5 697 120	6 152 890
Corporate governance board		1 196 367	1 196 367	1 244 221	1 343 759
<b>Audit expenses</b>	<b>8</b>	<b>8 231 099</b>	<b>8 369 586</b>	<b>8 704 370</b>	<b>9 052 545</b>
External audit fees	8.1	5 108 099	5 246 586	5 456 450	5 674 708
Internal audit costs	8.2	3 123 000	3 123 000	3 247 920	3 377 837
<b>Bank charges</b>		<b>951 563</b>	<b>951 563</b>	<b>1 018 172</b>	<b>1 089 444</b>
Bank charges		951 563	951 563	1 018 172	1 089 444



## DETAILED BUDGET (continued)

### (BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2022-23	2023-24	2024-25	2025-26
<b>Finance charges</b>		<b>50 460 826</b>	<b>42 357 531</b>	<b>33 376 589</b>	<b>29 671 761</b>
Finance charges	5.1	50 460 826	42 357 531	33 376 589	29 671 761
<b>Recruitment expenses</b>	9	<b>5 767 708</b>	<b>5 767 708</b>	<b>5 998 416</b>	<b>6 238 353</b>
Advertising		1 025 000	1 025 000	1 066 000	1 108 640
Personnel agency fees		2 050 000	2 050 000	2 132 000	2 217 280
Interviews		857 669	857 669	891 976	927 655
Transfer and relocation expenses		1 835 039	1 835 039	1 908 440	1 984 778
<b>Learning and development</b>	10	<b>81 522 518</b>	<b>95 808 701</b>	<b>99 641 051</b>	<b>103 626 692</b>
Membership fees	10.1	26 636 202	26 716 252	27 784 902	28 896 298
<b>Training</b>	10.2	<b>12 180 055</b>	<b>12 180 055</b>	<b>12 667 257</b>	<b>13 173 947</b>
- Internal training	10.2	10 081 177	10 081 177	10 484 424	10 903 801
- Conferences and seminars	10.2	1 792 074	1 792 074	1 863 757	1 938 307
- S&T: training	10.2	306 804	306 804	319 076	331 839
Study assistance: employees	10.3	14 737 983	15 047 983	15 649 903	16 275 899
Study support incentive scheme		5 590 055	9 190 055	9 557 657	9 939 963
Institutional and learning development projects		2 061 371	2 061 371	2 143 826	2 229 579
Graduate programmes	10.2	2 345 990	2 345 990	2 439 830	2 537 423
Bursaries	10.4	18 677 278	18 677 278	19 424 369	20 201 343
Tertiary assistance	10.4	1 981 220	1 981 220	2 060 469	2 142 888
Study support incentive scheme: top-up one		112 731	112 731	117 240	121 930
Skills development levy		23 304 353	24 778 984	25 770 144	26 800 950
Skills development levy: recovered		(26 104 720)	(17 283 218)	(17 974 546)	(18 693 528)

## DETAILED BUDGET (continued)

### (BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2022-23	2023-24	2024-25	2025-26
<b>Employee wellness programme</b>	11	<b>19 075 496</b>	<b>12 278 405</b>	<b>12 769 541</b>	<b>13 280 323</b>
Employee wellness programmes		15 287 496	8 490 405	8 830 021	9 183 222
Employee social responsibility		500 000	500 000	520 000	540 800
AGSA social responsibility (general)		508 000	508 000	528 320	549 453
Enterprise development		2 000 000	2 000 000	2 080 000	2 163 200
Corporate social investment		780 000	780 000	811 200	843 648
<b>Technological services</b>	12	<b>155 345 006</b>	<b>139 684 766</b>	<b>165 727 115</b>	<b>181 909 353</b>
Computer services	12.1	150 206 821	133 427 184	159 219 230	175 141 153
Hiring of equipment: rental	12.2	4 215 468	4 219 759	4 388 549	4 564 091
Hiring of equipment: copy charges		922 717	2 037 823	2 119 336	2 204 109
<b>Insurance and legal fees</b>	13	<b>15 679 637</b>	<b>15 751 487</b>	<b>16 516 018</b>	<b>17 600 242</b>
Insurance		2 232 527	2 304 377	2 396 552	2 492 414
Legal costs		13 447 110	13 447 110	14 119 466	15 107 828

## DETAILED BUDGET (continued)

### (BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2022-23	2023-24	2024-25	2025-26
<b>Office maintenance</b>	14	<b>20 099 525</b>	<b>20 119 525</b>	<b>20 924 306</b>	<b>21 761 279</b>
Cleaning: contracts/services		7 342 510	7 342 510	7 636 210	7 941 658
Cleaning: materials		674 544	674 544	701 526	729 587
Office improvements		235 992	235 992	245 432	255 249
Refreshments		1 200 188	1 200 188	1 248 195	1 298 123
Publications		2 287 284	2 287 284	2 378 775	2 473 926
Repairs and maintenance: computer equipment and software		134 803	134 803	140 195	145 803
Repairs and maintenance: furniture and equipment		288 895	293 895	305 651	317 877
Repairs and maintenance: site and buildings		1 106 397	1 106 397	1 150 653	1 196 679
Repairs and maintenance: office vehicles		591 275	591 275	614 926	639 523
Printing of audit reports		1 800 879	1 800 879	1 872 914	1 947 831
Stationery and printing		2 415 965	2 430 965	2 528 204	2 629 332
Covid-19: PPE		1 186 556	1 186 556	1 234 018	1 283 379
Medical examinations		35 963	35 963	37 402	38 898
Warranty costs		798 274	798 274	830 205	863 414
<b>Communication</b>	15	<b>13 434 720</b>	<b>13 732 372</b>	<b>14 283 932</b>	<b>14 857 668</b>
Cellphone charges	15.2	10 675 601	10 942 001	11 379 681	11 834 868
Postage and courier services		860 095	860 095	896 764	935 013
Telephone charges	15.1	1 899 024	1 930 276	2 007 487	2 087 787
<b>Other expenses</b>		<b>12 000 000</b>	<b>9 000 000</b>	<b>9 360 000</b>	<b>9 734 400</b>
Bad-debt provision		12 000 000	9 000 000	9 360 000	9 734 400

## DETAILED BUDGET (continued)

### (BUDGET AND FORECAST)

	Notes	Budget		Forecast	
		2022-23	2023-24	2024-25	2025-26
<b>SURPLUS BEFORE DEPRECIATION</b>		<b>192 761 933</b>	<b>229 074 740</b>	<b>264 608 513</b>	<b>336 527 422</b>
<b>Depreciation</b>	16	<b>165 241 437</b>	<b>163 684 505</b>	<b>188 514 399</b>	<b>258 240 637</b>
Depreciation: right-of-use assets	5.2	101 312 779	99 755 846	103 044 996	103 044 996
Depreciation: motor vehicles		457 729	457 729	411 956	370 760
Depreciation: furniture and equipment		3 917 580	3 917 580	3 525 822	3 173 240
Depreciation: computer equipment		33 276 758	33 276 758	40 287 058	61 738 576
Depreciation: computer software		13 005 795	13 005 795	29 300 850	79 163 719
Depreciation: leasehold improvements		13 270 797	13 270 797	11 943 717	10 749 346
<b>NET SURPLUS</b>		<b>27 520 496</b>	<b>65 390 235</b>	<b>76 094 114</b>	<b>78 286 785</b>
<b>Net surplus percentage</b>		<b>0,63%</b>	<b>1,43%</b>	<b>1,59%</b>	<b>1,55%</b>
<b>CAPITAL BUDGET</b>	17	<b>260 238 636</b>	<b>405 296 607</b>	<b>440 595 966</b>	<b>463 689 710</b>
Motor vehicles	17.1	1 860 000	1 860 000	1 878 600	1 972 530
Furniture and equipment	17.2	4 475 992	4 512 492	4 744 552	5 029 225
Computer equipment	17.4	79 394 250	101 968 000	112 164 800	118 894 688
Computer software	17.5	114 571 264	237 018 985	260 720 884	276 364 137
Leasehold improvement	17.3	4 550 000	4 550 000	5 700 000	6 042 000
Right-of-use assets	17.6	55 387 130	55 387 130	55 387 130	55 387 130
<b>CAPEX AS % OF TOTAL INCOME</b>		<b>5,98%</b>	<b>8,87%</b>	<b>9,22%</b>	<b>9,17%</b>

## NOTES ON THE BUDGET

### 1. INCOME

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Own hours	1.1	3 519 284	3 719 787	200 503	5,7%
Contract work	1.2	710 153	691 354	(18 799)	-2,6%
S&T	1.3	166 550	167 690	1 140	-0,7%
<b>Total audit income</b>		<b>4 395 987</b>	<b>4 578 831</b>	<b>182 844</b>	<b>4,2%</b>
IFRS 15 revenue adjustments		(40 718)	(10 000)	30 718	-75,4%
<b>Total audit income after IFRS 15 adjustments</b>		<b>4 355 269</b>	<b>4 568 831</b>	<b>213 562</b>	<b>4,9%</b>

#### Effect of estimates of the AGSA for 2023-24 on state expenditure

The total estimated audit costs of R4,57 billion for 2023-24 (2022-23: R4,36 billion) amount to 0,23% (2022-23: 0,22%) of estimated state expenditure of approximately R2 trillion. The estimate for 2023-24 represents a 5% increase over the 2022-23 budget and has no material effect on the estimated total state expenditure for 2023-24.

#### 1.1 CALCULATION OF OWN HOURS INCOME

Three elements are used to calculate own hours income, namely:

- projected number of recoverable staff members (refer to note 1.1.1)
- number of recoverable hours (refer to note 1.1.1.A)
- tariffs (refer to note 1.1.2)

The 2023-24 own hours income has been compiled using the same tariff formula applied in previous years, which is aligned to the AGSA funding model.

## NOTES ON THE BUDGET

### 1.1.1 Number of staff – ABUs only

Audit staff	Budget		Change	Comments
	2022-23	2023-24		
	Staff numbers	Staff numbers	Staff numbers	
Business unit leaders	17	17	0	
Deputy business unit leaders	24	27	3	
Audit senior managers	180	177	-3	The increase in senior auditors is mainly driven by the retention and appointment of experienced trainee auditors into these positions to capacitate ABUs.
Audit managers	481	479	-2	
Assistant managers	639	641	2	
Senior auditors	309	394	85	
Audit clerks	67	59	-8	
Auditors	52	51	-1	
Trainee auditors	1 123	1 114	-9	The 2023-24 budget shows a trainee auditor intake split of 70% with CTA and 30% with degree qualification. This has surpassed the 60%/40% target mix of CTA and degree, respectively. The objective of the 60%/40% target is to increase the productivity of this band. Increasing the TAs with CTA qualification ratio of 60% is under discussion.
Senior IT auditors	34	27	-7	The decrease in these bands is due to the change in strategy to capacitate the Information Systems Audit BU.
IT auditors	38	33	-5	
<b>Total audit staff</b>	<b>2 964</b>	<b>3 019</b>	<b>55</b>	

#### 1.1.1.A Own hours – recoverable hours and ratios

Recoverable hours are influenced by the recovery rate determined for each staff band within the ABUs. The level of these recovery rates takes into account sufficient time for essential non-recoverable activities; for example, annual leave, study leave, sick leave, training, management and supervision. The average recovery rate for the 2023-24 budget is 65,3% (2022-23 budget: 64,5%). The increase in the recovery rate year-on-year is mainly driven by the alignment to budget guidelines and the increase in pooling of resources within ABUs. Pooling hours in the 2023-24 budget increased to 200 460 hours from the 151 724 hours in the 2022-23 budget.

## NOTES ON THE BUDGET

### Detailed analysis of recovery ratio and recoverable hours per band

Budget item	Recovery rate per band		Recovered hours		Change		Comments
	2022-23	2023-24	2022-23	2023-24	Hours	%	
			(1)	(2)	(2)-(1)	(2)-(1)	
Audit staff							
Business unit leaders	18%	18%	6 049	6 295	246	4,1%	The net increase in recoverable hours of 40 437 is due to the following:  <b>Increase of 42 424 hours as a result of:</b> <ul style="list-style-type: none"><li>• New audits (4 087 hours)</li><li>• Net movement in contract work and catch-up audits (38 337 hours)</li></ul>
Deputy business unit leaders	23%	24%	11 165	12 550	1 385	12,4%	
Senior managers	47%	48%	171 644	170 024	(1 620)	-0,9%	
Audit managers	62%	64%	623 336	613 141	(10 195)	-1,6%	<b>Decrease of 1 986 hours as a result of:</b> <ul style="list-style-type: none"><li>• Efficiencies and decrease in scope or risk (1 204 hours)</li><li>• Discontinued and contracted out audits (782 hours)</li></ul>
Assistant managers	65%	67%	859 797	870 556	10 759	1,3%	
Senior auditors	66%	66%	421 079	541 233	120 154	28,5%	
Auditors	65%	65%	44 668	35 100	(9 568)	-21,4%	The change in recoverable hours within bands is due to the movement in recoverable staff numbers within the bands. The change is also influenced by the year-on-year change in staff mix within audit projects.
IT auditors	61%	60%	63 748	59 138	(4 610)	-7,2%	
Senior IT auditors	71%	72%	98 257	84 099	(14 158)	-14,4%	
Audit clerks	69%	69%	1 608 498	1 564 042	(44 456)	-2,8%	Recovered hours for the 2023-24 budget exclude 67 868 hours (2022-23: 102 934) planned to be spent on audit projects but may not be billed to the financially distressed auditees due to affordability issues.
Trainee auditors	65%	65%	50 333	42 833	(7 500)	-14,9%	
Total			3 958 574	3 999 011	40 437	1,0%	



## NOTES ON THE BUDGET

### 1.1.1.B Own hours – non-recoverable hours and ratios

Budget item	2023-24 ratios							2023-24 budget		2022-23 budget	
	Annual & family responsibility leave	Sick leave	Study	Research	Training	Management & supervision	Total %	Total non-recoverable hours	Non-recoverable hours per employee	Total non-recoverable hours	Non-recoverable hours per employee
Business unit leaders	11%	4%	0%	0%	6%	61%	82%	27 880	1 640	27 880	1 640
Deputy business unit leaders	11%	4%	0%	0%	6%	56%	76%	41 088	1 536	36 864	1 536
Senior managers	11%	4%	0%	0%	6%	29%	50%	178 126	1 004	180 720	1 004
Audit managers	11%	4%	0%	0%	6%	14%	35%	338 292	706	339 586	706
Assistant managers	11%	4%	2%	0%	6%	11%	34%	438 031	683	436 437	683
Senior auditors	11%	4%	4%	0%	6%	9%	34%	269 273	683	211 047	683
Senior IT auditors	11%	4%	4%	0%	6%	9%	34%	18 384	683	23 222	683
Auditors	11%	4%	4%	0%	6%	7%	32%	32 949	645	33 540	645
Audit clerks	11%	4%	4%	0%	6%	4%	29%	34 535	587	39 329	587
Trainee auditors	11%	4%	8%	0%	6%	4%	33%	744 987	669	751 287	669
IT auditors	11%	4%	6%	0%	5%	4%	30%	19 680	604	22 952	604

### 1.1.2 Recommended tariffs

Tariffs are based on average staff costs per band and interval, a mark-up factor and recoverable hours per band (staff cost x mark-up factor ÷ recoverable hours). The average 2023-24 budget tariff is R930 per hour (2022-23: R889 per hour) translating into an increase of R41 per hour (4,6%), which is in line with the average projected inflation rate (CPI) of between 4% and 5% as per budget assumptions and guidelines.

## NOTES ON THE BUDGET

Budget item	Budget		Change	Comments
	2022-23	2023-24		
	Rand per hour (average)	Rand per hour (average)	Rand per hour (average)	
	(1)	(2)	(2)-(1)	
Audit staff				
Business unit leaders	3 516	3 516	(0)	The tariff increase per hour of R41 or 4,6% year-on-year is in line with the projected average CPI of between 4% and 5% and is below the average annual salary increase of 6,5%.
Deputy business unit leaders	4 129	4 204	75	
Senior managers	2 381	2 576	195	
Audit managers	1 675	1 746	71	
Assistant managers	1 050	1 100	50	
Senior auditors	603	633	30	The change in the average tariff per band is mainly due to the movement of staff between bands because of promotions and progression in studies. Staff mix and change in recoverable hours within bands also contribute to the movement in tariff.
Senior IT auditors	584	592	8	
Auditors	561	594	33	
Audit clerks	496	523	27	
Trainee auditors	445	461	16	
IT auditors	307	279	(28)	
Average	889	930	41	

## NOTES ON THE BUDGET

### 1.2 CONTRACT WORK MOVEMENT

Private audit firms play a pivotal role in contributing strategic resources towards the execution of the AGSA's mandate. Over the years, it has been the AGSA's practice to outsource a certain amount of audit work to private audit firms. This contributes to the auditing profession's transformation by partially allocating work based on private audit firms' BBBEE score. In keeping with the previous year's practice, specific provision has been made for allocation of audit work to private audit firms to accommodate employee vacancies, especially during peak audit periods (i.e. the Public Finance Management Act and the Municipal Finance Management Act audit cycles). Contract work income as a percentage of total audit income has decreased from 16% in the 2022-23 budget to 15% in the 2023-24 budget. The decrease is in line with the strategy to bring down the ratio to 15% or less.

Budget item	Budget		Comments
	2022-23	2023-24	
	R'000	R'000	
Enterprise development	547 974	518 171	This is in line with the AGSA's practice of outsourcing work to private audit firms and to support emerging private audit firms.
Pre-issuance	76 254	75 741	Quality review of audit files before the finalisation of audit reports for presentation to auditees.
Vacancies	85 925	97 442	Provision for additional contract work to accommodate unforeseen vacancies.
<b>Total</b>	<b>710 153</b>	<b>691 354</b>	
<b>% of total income</b>	<b>16%</b>	<b>15%</b>	

## NOTES ON THE BUDGET

### 1.3 S&T – RECOVERABLE

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
S&T: recoverable	1.3.1	166 550	167 690	1 140	0,7%
<b>Total</b>		<b>166 550</b>	<b>167 690</b>	<b>1 140</b>	<b>0,7%</b>
<b>% of total income</b>		<b>4%</b>	<b>4%</b>		

#### 1.3.1 Change from 2022-23 budget to 2023-24 budget

The S&T calculation is based on the S&T policy rates and the planned trips to conduct audits. The slight growth year-on-year is due to the anticipated increase in travelling as most of the audit work is expected to be performed at auditee premises, which was not the case in 2022-23.

### 1.4 OTHER INCOME

Budget item	Budget		Change	
	2022-23	2023-24		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
Interest received: investments	34 727	34 727	-	0,0%
Interest received: current account	3 897	4 200	303	7,8%
Sundry income	35 028	44 528	9 500	27,1%
<b>Total</b>	<b>73 652</b>	<b>83 455</b>	<b>9 803</b>	<b>13,3%</b>

The increase in other income is mainly driven by the expected growth in interest received from debtors due to an increase in the debt book. Interest from investment is expected to remain the same as no significant investment is expected in 2023-24.

### 1.5 APPROPRIATION INCOME

In the 2022-23 budget, a R50 million appropriation income was included to partly fund the cost of implementing the functions and powers brought by the amendments to the PAA. These costs include the cost of conducting further work on MIs, the cost of training to capacitate staff, as well as increased legal and other fees for the work done by specialists to provide more insights. Though the National Treasury has not committed to support the AGSA in 2023-24, engagements with the National Treasury have commenced to request payment to be continued as the cost of the MI process continues to increase.

## NOTES ON THE BUDGET

### 2. PERSONNEL EXPENDITURE

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Leave pay provision	2.1	50 443	50 443	-	0,0%
Medical aid provision	2.2	4 400	4 400	-	0,0%
Normal salary and benefits	2.3	2 537 769	2 701 134	163 365	6,4%
Other incentives	2.4	46 051	48 340	2 289	5,0%
UIF and WCA	2.5	7 022	7 115	93	1,3%
<b>Total</b>		<b>2 645 685</b>	<b>2 811 432</b>	<b>165 747</b>	<b>6,3%</b>
<b>% of total income</b>		<b>60,7%</b>	<b>61,5%</b>		

A more detailed analysis is shown in the tables in notes 2.3 to 2.5 below.

#### 2.1 LEAVE PAY PROVISION

The leave pay provision is a function of leave days and salary rate. The level of the provision is influenced by the accumulation of leave days allowed in terms of the applicable human resource policy. The number of accumulated leave days paid to an employee is limited to a maximum of 30 days on resignation and 120 days on retirement. The accumulated leave days provision in 2023-24 is estimated to be the same as in the 2022-23 budget, hence the 2023-24 budget remains the same as the 2022-23 budget.

#### 2.2 POST-RETIREMENT MEDICAL AID PROVISION

The valuation experts (actuaries) base these estimates on actuarial projections for the 2023-24 forecast.

## NOTES ON THE BUDGET

### 2.3 NORMAL SALARY

#### 2.3.1 Audit staff (ABUs)

Employee group	Total		Average salary per band	Positioning against benchmarked range	Comments
	No.	R'000	R'000	R'000	
Business unit leaders	17	38 754	2 280	2 188 - 2 736 - 3 282	The average salary per band is within the salary ranges benchmarked by the AGSA's People and Organisation Effectiveness BU.
Deputy business unit leaders	27	49 891	1 848	1 801 - 2 251 - 2 702	
Audit senior managers	177	268 477	1 517	1 281 - 1 725 - 2 168	
Audit managers	479	519 918	1 085	767 - 1 213 - 1 658	The audit senior groups consist of employees who have successfully completed their training contracts and are studying towards professional qualifications required for the audit manager level.
Assistant managers	641	462 433	721	512 - 853 - 1 194	
Senior auditors	394	181 898	462	445 - 617 - 787	
Senior IT auditors	27	12 329	457	454 - 619 - 785	The audit clerks group consists of employees who have successfully completed their training contracts but who are behind on academic progress. These employees are transferred from the trainee auditors band to the audit clerks band on fixed-term contract to retain experience and capacity.
Auditors	51	22 323	438	340 - 478 - 617	
Audit clerks	59	19 344	328	275 - 354 - 432	
Trainee auditors	1 114	306 329	275	152 - 371 - 588	
IT auditors	33	6 315	191	183 - 397 - 610	
<b>Total</b>	<b>3 019</b>	<b>1 888 011</b>	<b>625</b>		

**Note:** The total audit staff cost includes overtime and the cost of staff employed on a fixed-term contract from private audit firms for a period of one year or less.



## NOTES ON THE BUDGET

### 2.3.2 Support staff

Employee group	Total		Average salary per band	Positioning against benchmarked range	Comments
	No.	R'000	R'000	R'000	
Head of portfolio group	16	59 718	3 732	2 854 - 4 892 - 6 928	The average salary per band is within the salary ranges benchmarked by the People and Organisation Effectiveness BU.
Business unit leaders	21	46 590	2 219	2 084 - 2 605 - 3 125	
Deputy business unit leaders	5	9 411	1 882	1 677 - 2 097 - 2 518	
Senior managers	131	193 553	1 478	1 281 - 1 602 - 1 921	The head of portfolio group includes salaries of the auditor-general and the deputy auditor-general.
Managers	329	319 114	970	589 - 1 018 - 1 468	
Admin staff and specialists	380	184 737	486	182 - 320 - 728	
<b>Total support staff</b>	<b>882</b>	<b>813 123</b>	<b>922</b>		

### 2.3.3 Total staff

Business focus areas	Budget				Comments
	2022-23		2023-24		
	No.	R'000	No.	R'000	
Total audit staff	2 964	1 788 020	3 019	1 888 011	This includes both salaries and overtime costs.
Total support staff in audit and non-audit BUs	875	749 749	882	813 123	<p>The increase in recoverable staff remuneration is mainly due to the annual salary increase of 6,5%, promotions and new appointments to capacitate BUs to address the growth in audit work, new audits, etc.</p> <p>The increase in non-recoverable staff remuneration is driven by the annual salary adjustment of 6,5% and an increase in headcount mainly due to the creation of new support BUs.</p>
Total staff	3 839	2 537 769	3 901	2 701 134	

## NOTES ON THE BUDGET

### 2.4 OTHER INCENTIVES

Budget item	Budget		Change		Comments
	2022-23	2023-24	R'000	%	
	R'000	R'000			
	(1)	(2)	(2)-(1)	(2)-(1)	
Group life scheme	44 129	46 390	2 261	5,1%	The increase in the group risk costs is due to the AGSA's claim history and the movement in the wage bill year-on-year.
Long-service awards	202	202	-	0,0%	Long-service awards are part of the staff retention incentives (total reward). The 2023-24 budget is the same as the previous budget in support of the cost-containment tactics.
BU recognition scheme	1 720	1 748	28	1,6%	These are BU recognition incentives used to reward teamwork and to promote staff morale. The total increase is driven by the growth in headcount.
Total	46 051	48 340	2 289	5,0%	

## NOTES ON THE BUDGET

### 2.5 UIF AND WCA

Budget item	Budget		Change	
	2022-23	2023-24	R'000	%
	R'000	R'000		
	(1)	(2)	(2)-(1)	(2)-(1)
UIF employer's contribution	4 956	5 049	93	1,9%
Workmen's compensation premiums	2 066	2 066	(0)	0,0%
<b>Total</b>	<b>7 022</b>	<b>7 115</b>	<b>93</b>	<b>1,3%</b>

These levies are based on the full budgeted staff complement of 3 901 and have been calculated for the full year in terms of the relevant legislation.

### 2.6 PERFORMANCE BONUS

The performance bonus is used to foster a culture of robust performance management and to retain employees. The budgeted amount, which is the same as in the 2022-23 budget, is driven by the number of staff who qualify for bonuses based on the successful completion of individual performance contracts and is based on the average salary cost per staff member.

## 3. OUTSOURCED SERVICES

Budget item	Budget		Change	
	2022-23	2023-24	R'000	%
	R'000	R'000		
	(1)	(2)	(2)-(1)	(2)-(1)
<b>Consultant fees</b>				
Ongoing projects	46 120	39 541	(6 579)	-14,3%
Once-off ad hoc projects	33 826	27 958	(5 868)	-17,3%
<b>Total</b>	<b>79 946</b>	<b>67 499</b>	<b>(12 447)</b>	<b>-15,6%</b>
<b>% of total income</b>	<b>1,8%</b>	<b>1,5%</b>		

The analysis that follows details the nature of the outsourced services. The activities are by nature not repetitive and therefore comparatives and commentary for the previous year are not provided.

## NOTES ON THE BUDGET

Budget item	2023-24 budget			Comments
	Ongoing	Once-off	Total	
	R'000	R'000	R'000	
Performance Audit	527	–	527	Specialists to assist with the research and development of new and existing focus areas for performance audits and sector focus areas.
Information Systems Audit	5 000	–	5 000	Specialised services to assist in developing audit methodologies, reviewing the skills of current staff to ensure compatibility with regularity audits, and automation of access management reviews.
Investigations	9 600	–	9 600	Secondment of resources from private audit firms to perform some non-billable work to AGSA auditees. The work entails the following: <ul style="list-style-type: none"> <li>• Data analytics development to ensure continued support and improvement of services offered to various ABUs.</li> <li>• Business continuity management to assist with the rollout and implementation of the BU's value proposition.</li> </ul>
Reporting	950	–	950	Contracting technical specialists from a private audit firm's assurance technical division, who possess a deeper knowledge of the revised auditing standards and its impact on the audit process and have experience in implementing the revised standards.
Audit Risk Intelligence	1 078	–	1 078	Services required to perform the following: <ul style="list-style-type: none"> <li>• Strategic intelligence report</li> <li>• Socio-economic survey of South Africa</li> <li>• Deep dive into key issues affecting the audit universe of the AGSA at macro and micro level</li> <li>• Country risk and industry research</li> <li>• Fitch ratings – credit research</li> </ul>
Technical Audit Support	400	–	400	Specialised services for IFRS, tax and accounting, PAA and MI support as well as support to take back audits of state-owned enterprises.
Corporate Secretariat	74	–	74	Services to facilitate some of the engagements with internal and external stakeholders, e.g. Scoag meetings, AGSA governance committees, remuneration committee, audit committee, information and communication technology steering committee, tender committee, management approval framework policy committee, and quality control assessment committee.

## NOTES ON THE BUDGET

Budget item	2023-24 budget			Comments
	Ongoing	Once-off	Total	
	R'000	R'000	R'000	
Communication	555	–	555	Expertise to assist with media content creation and monitoring, quarterly media analysis, technical writing, and content audit of the annual report to ensure that the AGSA's messages are simple, clear and relevant.
Integration and Innovation	–	10 000	10 000	Services/tools required include the following: <ul style="list-style-type: none"> <li>• Implementation of innovation management tools. The tools will include mechanisms for capturing and aggregating the outcomes of ideation exercises, with support for sifting, filtering, organising and systematically assessing the risks and rewards of different options.</li> <li>• Implementation of advanced analytics tools. This involves the provision of advanced data analytics tools and licence fees, including advanced analytics, machine learning, predictive and prescriptive analytics, and robotics process automation.</li> </ul>
Finance	848	2 113	2 961	Special services required for: <ul style="list-style-type: none"> <li>• Business continuity management to assist with the rollout and implementation of the plan.</li> <li>• Enhancement and maintenance of the budget tool.</li> <li>• Independent review of the annual financial statements and actuarial review.</li> </ul>
Procurement	–	112	112	Outside expertise to refine the supply chain management policy and procedures particularly on strategic resourcing.
Information and Knowledge Management	–	235	235	Expert skills required for: <ul style="list-style-type: none"> <li>• Enhancement of iKnow (knowledge repository) and eLibrary to meet current and future needs of the organisation.</li> <li>• Building of SharePoint online workflows and branding of IKM services and campaigns.</li> <li>• Development of an electronic documents and records management system to automate the records management processes.</li> </ul>
Strategic Audit Projects	–	57	57	Required specialised expertise to evaluate CEC, including sourcing external auditors to review the evaluation results performed internally.

## NOTES ON THE BUDGET

Budget item	2023-24 budget			Comments
	Ongoing	Once-off	Total	
	R'000	R'000	R'000	
People and Organisation Effectiveness	8 356	–	8 356	Specialised services for: <ul style="list-style-type: none"> <li>Facilitating a leadership alignment intervention aimed at ensuring execution of the organisational strategy and creation of the vision culture/ initiatives planned in support of the new strategy for organisational development and other specialist areas.</li> <li>Continuation of the organisation's culture journey.</li> <li>Programmes aimed at facilitating behavioural change implemented across the organisation, including the capacitation of key stakeholders such as business partners, leaders and other key roleplayers.</li> </ul>
Risk and Ethics	428	–	428	Special services required to support and enhance the whistle-blowing tool and the internal control monitoring tool. Also included are services to investigate complaints internally and externally as part of an electronic evidence-gathering process.
Quality Control	2 000	–	2 000	External reviews and annual quality control reviews by the Independent Regulatory Board for Auditors, mandatory quality control review of specialised ABUs by experts, reviews of information systems, and reviews performed by the internal (AGSA) Quality Control BU.
Information and Communication Technology	9 725	5 000	14 725	Consulting services for implementing ERP roadmap, cybersecurity, Dotnet app re-engineering, and case management software tool.
Digital Transformation	–	10 000	10 000	Consulting services for digital transformation projects.
Heads of portfolio: Audit Support and Specialised Audit Services	–	441	441	Services required to continue with specialist work for the MI process.
<b>Total</b>	<b>39 541</b>	<b>27 958</b>	<b>67 499</b>	

Once-off initiatives are defined by those projects necessary to establish capabilities that do not currently exist and/or to upgrade current capabilities and technologies.

## NOTES ON THE BUDGET

### 4. S&T – IRRECOVERABLE

Budget item	Budget		Change	
	2022-23	2023-24		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
S&T – irrecoverable	12 758	16 057	3 299	25,9%
<b>Total</b>	<b>12 758</b>	<b>16 057</b>	<b>3 299</b>	<b>25,9%</b>
<b>% of total income</b>	<b>0,3%</b>	<b>0,4%</b>		

The increase is mainly due to more travelling on AGSA assignments compared to the previous year when the budget took into account movement restrictions.

### 5. ACCOMMODATION

#### 5.1 RENTALS

The increase in the average monthly costs per square metre is due to annual rental escalations as per lease agreements and an increase/decrease in square metres.

Location	Budget							Comments
	2022-23			2023-24				
	Square metres occupied	Basic rental cost	Monthly cost per square metre	Square metres occupied	Total staff establishment	Basic rental cost	Monthly cost per square metre	
Western Cape	3 247	7 112 551	183	3 247	234	7 681 555	197	The increase is in line with annual escalations of rentals as per the various lease agreements.
Mpumalanga	1 696	3 184 892	156	1 696	181	3 439 683	169	
KwaZulu-Natal	4 085	10 969 633	224	4 085	247	11 792 355	241	
Limpopo	2 130	5 025 592	197	2 130	192	5 528 151	216	
Free State	1 960	3 774 960	161	1 960	195	4 039 207	172	
Johannesburg	3 351	7 832 567	195	3 351	224	8 380 841	208	
Northern Cape	2 031	4 144 485	170	2 031	159	4 476 044	184	
Eastern Cape	3 827	8 902 486	194	3 827	257	9 347 610	204	
Pretoria	21 628	56 697 615	218	21 628	2 052	61 233 425	236	

## NOTES

### ON THE BUDGET

Location	Budget							Comments
	2022-23			2023-24				
	Square metres occupied	Basic rental cost	Monthly cost per square metre	Square metres occupied	Total staff establishment	Basic rental cost	Monthly cost per square metre	
North West	1 518	1 452 000	80	1 000	160	1 284 000	107	The decrease in square metres and rental costs is due to the closure of the Potchefstroom and Mahikeng offices.
Total	45 473	109 096 781	200	44 955	3 901	117 202 871	217	

## 5.2 FINANCE CHARGES AND AMORTISATION OF ASSETS (RIGHT OF USE)

Location	Budget				Change	
	2022-23		2023-24			
	Depreciation	Finance charges	Depreciation	Finance charges	Depreciation	Finance charges
	R'000	R'000	R'000	R'000	R'000	R'000
Western Cape	8 034 562	2 627 937	8 034 562	1 619 071	-	(1 008 866)
Mpumalanga	2 571 885	1 984 784	2 571 885	1 766 397	-	(218 387)
KwaZulu-Natal	8 956 144	11 424 857	8 956 144	11 059 703	-	(365 154)
Limpopo	4 018 022	622 957	2 349 393	201 104	(1 668 629)	(421 853)
Free State	3 866 813	477 568	4 221 476	368 722	354 663	(108 846)
Johannesburg	6 776 220	5 612 866	6 776 220	5 055 579	-	(557 287)
Northern Cape	3 044 338	2 538 286	3 044 338	2 297 539	-	(240 747)
Eastern Cape	9 470 946	323 063	10 441 718	867 477	970 772	544 414
North West	2 357 304	676 669	1 143 566	372 297	(1 213 738)	(304 372)
Pretoria	52 216 544	24 171 839	52 216 544	18 749 642	-	(5 422 217)
Total	101 312 778	50 460 826	99 755 846	42 357 531	(1 556 932)	(8 103 295)

The finance charge decrease year-on-year is calculated based on the remaining lease period. These accounting adjustment entries are non-cash items.



## NOTES ON THE BUDGET

### 6. STAKEHOLDER RELATIONSHIPS

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Liaison	6.1.1	3 299	3 299	-	0,0%
Internal stakeholder	6.1.2	3 218	3 289	71	2,2%
External stakeholder	6.1.3	657	767	110	16,7%
<b>Total</b>		<b>7 174</b>	<b>7 355</b>	<b>182</b>	<b>2,5%</b>
<b>% of total income</b>		<b>0,2%</b>	<b>0,2%</b>		

#### 6.1 STAKEHOLDER RELATIONSHIPS

##### 6.1.1 Liaison

Contained in liaison are costs of employee communication, media management, events management and branding. The 2023-24 budget is the same as in 2022-23 in support of the cost-optimisation strategy. The objective of this strategy is to minimise the cost of doing business.

##### 6.1.2 Internal stakeholders

Budget item	Budget						Variance		Comments
	2022-23			2023-24					
	Number of employees	Average amount	Total	Number of employees	Average amount	Total	Due to increase in costs	Due to decrease in staff	
			R'000			R'000			
	(1)	(2)	(1)x(2)	(3)	(4)	(3)x(4)			
BU team effectiveness activities	3 839	838	3 218	3 901	843	3 289	18	53	These activities occur every year for internal stakeholder relationship improvement and include costs related to relationship building, farewell functions, staff lunches, etc. The increase is mainly driven by the growth in headcount.
Total	3 839	838	3 218	3 901	843	3 289	18	53	

## NOTES ON THE BUDGET

### 6.1.3 External stakeholders

Budget item	Budget						Variance
	2022-23			2023-24			
	Number of employees	Allowance per annum	Total	Number of employees	Allowance per annum	Total	
		R'000	R'000		R'000	R'000	
	(1)	(2)	(3)	(4)	(5)	(6)	
Business unit leaders	33	2	67	38	2	53	(14)
Deputy business unit leaders	29	2	71	32	2	64	(7)
Senior managers	300	2	488	309	2	618	130
Executive committee	16	2	31	16	2	32	1
Total	378	2	657	394	2	767	110

These costs and related activities are for the improvement of relationships and communication with both internal and external stakeholders. The objective of interaction with external stakeholders is to improve the consistency and effectiveness of the AGSA's messages by providing auditees with insights on their audit outcomes. Internal stakeholder costs are attributable to investment in staff to align their contribution to the vision, mission and strategy of the AGSA. The budget allowance applied per head to compute the budget costs is the same as in the 2022-23 budget in support of the cost-optimisation strategy.

### 6.2 REGIONAL CONGRESSES (STRATEGIC ALIGNMENT WORKSHOP)

Budget item	Budget						Variance	Comments
	2022-23			2023-24				
	Number of employees	Cost per employee	Total	Number of employees	Cost per employee	Total		
		Rand	R'000		Rand	R'000		
	(1)	(2)	(3)	(4)	(5)	(6)	(6)-(3)	
BU/portfolio workshop	3 838	574	2 203	3 901	574	2 238	35	The slight increase in the BU/portfolio workshop is due to the increase in the number of employees. However, the increase is below CPIX as most workshops are conducted using digital platforms, e.g. webinars and Microsoft Teams.
Senior management workshop (leadership summit)	378	5 847	2 210	394	5 609	2 210	-	
Total			4 413			4 448	35	

## NOTES ON THE BUDGET

### 6.3 FOREIGN VISITORS

Budget item	Budget		Change	
	2022-23	2023-24		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
Foreign visitors	110	110	-	0,0%
<b>Total</b>	<b>110</b>	<b>110</b>	<b>-</b>	<b>0,0%</b>

These expenses are for foreign visitors from other SAs to the AGSA and are based on the expected number of visitors. The number of foreign visitors in 2023-24 and the associated costs are expected to remain the same as in 2022-23.

### 6.4 OVERSEAS TRAVEL

Budget item	Budget		Change		Comments
	2022-23	2023-24			
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Auditor-general and deputy auditor-general	2 500	2 500	-	0,0%	<p>The costs are for planned overseas trips for the auditor-general, deputy auditor-general and other AGSA staff.</p> <p>The auditor-general's international commitments include Intosai (governing member, capacity building committee chairperson), the Commonwealth auditor-general group as well as Afrosai and Afrosai-E.</p> <p>Commitments of the AGSA as subject matter expert to various Intosai working groups, as well as international conferences, are also included in the budget.</p> <p>The 2023-24 budget is the same as in 2022-23 as no significant increase in travelling is anticipated.</p>
<b>Total</b>	<b>2 500</b>	<b>2 500</b>	<b>-</b>	<b>0,0%</b>	

**Note:** The costs include S&T expenses of all staff supporting the auditor-general and deputy auditor-general.

## NOTES ON THE BUDGET

### 7. OVERSIGHT GOVERNANCE

Budget item	Budget		Change		Comments
	2022-23	2023-24			
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Parliamentary oversight (Scoag)	100	100	-	0,0%	The budget comprises fees paid to external members of the advisory structures and committees, e.g. remuneration, audit, quality control assessment and MI.
Corporate governance boards (auditor-general advisory board, audit committee, and quality control assessment committee)	6 674	6 674	-	0,0%	
					The number of meetings/engagements and associated costs are expected to remain the same as in 2022-23; hence, the year-on-year budget amount is the same.
Total	6 774	6 774	-	0,0%	
% total income	0,2%	0,2%			

### 8. AUDIT EXPENSES

#### 8.1 EXTERNAL AUDIT FEES

Budget item	Budget		Change		Comments
	2022-23	2023-24			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
Financial audit	4 675	4 799	124	2,7%	The audit fees are based on the estimates provided by the AGSA's external auditors to perform and cover planning, interim audit, final audit, BU visits and internal control reviews.
Sustainability review	283	298	15	5,3%	
Other assurance reviews and disbursement	150	150	-	0,0%	The budget includes the audit of the balanced scorecard, performance bonuses and new charge-out rates (tariffs).  The actual audit fees in 2022-23 plus inflation and change in audit hours/scope were used to determine the 2023-24 budget.
Total	5 108	5 247	139	2,7%	
% of total income	0,1%	0,1%			

## NOTES ON THE BUDGET

### 8.2 INTERNAL AUDIT FEES

Budget item	Budget		Change	
	2022-23	2023-24		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
Routine financial audits	595	595	-	0,0%
Routine human capital-related audits	247	247	-	0,0%
Routine internal control audits	1 149	1 149	-	0,0%
Ad hoc assignments and system queries (application of computer-assisted audit techniques)	350	350	-	0,0%
Project management and attendance of audit committee meetings	402	402	-	0,0%
Risk management meetings and strategic risk assessment	60	60	-	0,0%
Audit software project review (information and communication technology governance strategy review and internal control strategy review)	320	320	-	0,0%
Disbursements	-	-	-	0,0%
<b>Total</b>	<b>3 123</b>	<b>3 123</b>	<b>-</b>	<b>0,0%</b>
<b>% of total income</b>	<b>0,1%</b>	<b>0,1%</b>		

The internal audit fees for 2023-24 remain the same as in 2022-23 as the audit hours, risk, scope and other factors that make up the fees are not expected to change.

## NOTES ON THE BUDGET

### 9. RECRUITMENT EXPENSES

Budget item	Budget		Change		Comments
	2022-23	2023-24			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
Advertisements	1 025	1 025	-	0,0%	The costs relate to advertising vacancies and graduate recruitment programmes.
Personnel agency fees	2 050	2 050	-	0,0%	Agency fees are based on a percentage of salary costs of staff expected to be recruited in the financial year.
Interviews	858	858	-	0,0%	Includes the costs of performing psychometric assessments as part of the recruitment process.
Transfer and relocation expenses	1 835	1 835	-	0,0%	Includes pre-visit costs for internal and external candidates and the reimbursement of transportation costs, as well as three months' payment of accommodation costs. The level of transfers and relocations is projected to remain the same as in the previous year.
<b>Total</b>	<b>5 768</b>	<b>5 768</b>	<b>-</b>	<b>0,0%</b>	Recruitment costs are expected to remain the same as in the previous year due to the continuing moratorium on recruitment of non-critical support staff in 2023-24.
<b>% of total income</b>	<b>0,1%</b>	<b>0,1%</b>			

## NOTES ON THE BUDGET

### 10. LEARNING AND DEVELOPMENT

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Membership fees	10.1	26 636	26 716	80	0,3%
<b>Training:</b>	10.2	<b>14 526</b>	<b>14 526</b>	-	<b>0,0%</b>
Internal training		10 388	10 388	-	0,0%
Conferences and seminars		1 792	1 792	-	0,0%
Graduate programmes		2 346	2 346	-	0,0%
Study assistance: employees	10.3	14 738	15 048	310	2,1%
Human capital development projects		2 062	2 062	-	0,0%
Bursaries	10.4	18 677	18 677	-	0,0%
Study support incentive scheme		5 590	9 190	3 600	64,4%
Tertiary assistance	10.4	1 981	1 981	-	0,0%
Study support incentive scheme: top-up one		113	113	-	0,0%
Skills development levy		23 305	24 779	1 474	6,3%
Skills development levy – recovered		(26 105)	(17 283)	8 822	-33,8%
<b>Total</b>		<b>81 523</b>	<b>95 809</b>	<b>14 286</b>	<b>17,5%</b>
<b>% of total income</b>		<b>1,9%</b>	<b>2,1%</b>		

## NOTES ON THE BUDGET

### 10.1 MEMBERSHIP FEES

The 2023-24 budget for membership fees is based on the current and future professional staff intake. The slight increase is mainly due to the focus on capacitating and professionalising other support roles.

### 10.2 TRAINING

Type of expense	Budget		Change	
	2022-23	2023-24		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
Internal	10 388	10 388	-	0,0%
Conference and seminars	1 792	1 792	-	0,0%
Graduate programmes	2 346	2 346	-	0,0%
<b>Total</b>	<b>14 526</b>	<b>14 526</b>	<b>-</b>	<b>0,0%</b>

Most of the programmes were adapted to an online format during the lockdown periods. The continuing use of a hybrid model for classroom and video sessions is expected to reduce training costs in the future.

### 10.3 STUDY ASSISTANCE: EMPLOYEES

Course of study	Budget		Comments
	2022-23	2023-24	
	R'000	R'000	
Diploma	103	105	This is in line with the AGSA's preference to focus on graduate students.
Degree	377	385	
CTA / honours	9 036	9 226	
Final qualifying exam support courses	1 594	1 628	
Non-accounting degrees and diplomas	861	879	
Postgraduate, registered government auditor, certified information systems auditor	2 767	2 825	
<b>Total</b>	<b>14 450</b>	<b>14 738</b>	

The budgeted amount is influenced by the study support policy, which prescribes that the AGSA should only offer financial assistance to employees who meet their academic progress requirements and to those who qualify for study assistance. The increase is due to an anticipated change in the number of qualifying staff and inflation (CPI).



## NOTES ON THE BUDGET

### 10.4 EXTERNAL STUDENT BURSARIES AND TERTIARY ASSISTANCE

The programme of awarding bursaries is intended to create a future employee pool.

Description	Budget	
	2022-23	2023-24
	R'000	R'000
Thuthuka	10 349	10 349
External bursaries	6 052	6 052
Sponsorship, functions and other	917	917
Tertiary assistance	3 340	3 340
<b>Total</b>	<b>20 658</b>	<b>20 658</b>

#### Saica Thuthuka programme

The investment in Thuthuka support is in line with the strategy to improve the trainee auditor mix to 60% with CTA and 40% with a degree. The 60%/40% trainee auditor mix strategy will result in improved recovery rates due to less time being spent on study activities. This ratio is currently being reviewed with the aim to increase the number of trainees with a CTA qualification to more than 60%. The 2023-24 budget is the same as the 2022-23 budget and the investment is in line with the expected return from the programme.

#### External bursaries and centenary scholarship

These costs relate to the AGSA's commitment to 39 external bursary holders (2022-23 budget: 42). The decrease in the number of students is driven by the completion of studies and the suspension of some bursary holders.

## NOTES ON THE BUDGET

Name of university	Budget	
	2022-23	2023-24
	No. of students	No. of students
University of Johannesburg	7	6
Wits	5	4
Pretoria	4	6
Monash and Milpark	2	1
Free State	9	3
Institute of Accounting Science	-	3
Cape Town	4	3
Stellenbosch	4	5
Nelson Mandela Metro	-	1
North West	3	3
Fort Hare	1	1
Rhodes	-	-
Limpopo	1	2
Western Cape	2	1
<b>Total</b>	<b>42</b>	<b>39</b>

### Tertiary assistance

The AGSA continues to support universities to maintain Saica accreditation through the AGSA's academic trainee programme (junior lecturers) and other academic projects.

## NOTES ON THE BUDGET

### 11. EMPLOYEE WELLNESS PROGRAMME

Budget item	Budget		Change		Comments
	2022-23	2023-24			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
Employee wellness programmes	15 287	8 490	(6 797)	-44,5%	<p>This relates to fees paid to external service providers for various services, including employee assistance, executive wellness, lifestyle management and support for mental ill health. Also included is the internship programme for candidates with disabilities, as well as support for trainee auditors that will be embark on their professional exam.</p> <p>The decrease in the 2023-24 budget is due to alignment of the costs to the previous financial year's actuals.</p>
Socio-economic development programme	1 280	1 280	-	0,0%	<p>As part of the AGSA's sustainability model, the socio-economic development programme aims to ensure the promotion and awareness of the accounting and auditing profession, which also serves to uplift the communities in which the AGSA operates. The costs are kept the same as in the previous year's budget in line with the organisation's cost-optimisation strategy.</p>
Auditor-general's social responsibility	508	508	-	0,0%	<p>These costs typically include the AGSA's centenary scholarship fund and the sponsorship of tables at fundraising events hosted by organisations such as the Association for the Advancement of Black Accountants of Southern Africa. In support of the cost-optimisation strategy, the 2023-24 budget remains the same as the 2022-23 budget.</p>
Enterprise development	2 000	2 000	-	0,0%	<p>This includes BBBEE interventions by the AGSA to support and uplift small black-owned audit firms. The costs are the same as in the 2022-23 budget in support of the AGSA's cost-optimisation strategy.</p>
Total	19 075	12 278	(6 797)	-35,6%	

## NOTES

### ON THE BUDGET

#### 12. TECHNOLOGICAL SERVICES

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Licence and equipment maintenance	12.1	150 207	133 427	(16 780)	-11,2%
Hiring of equipment: rental	12.2	4 215	4 220	5	0,1%
Hiring of equipment: copy charges		923	2 038	1 115	120,9%
<b>Total</b>		<b>155 345</b>	<b>139 685</b>	<b>(15 660)</b>	<b>-10,1%</b>
<b>% of total income</b>		<b>3,6%</b>	<b>3,1%</b>		

##### 12.1 COMPUTER SERVICES

Budget item	Budget		Change		Comments
	2022-23	2023-24			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
IT maintenance and support	91 531	74 546	(16 985)	-18,6%	This includes support and maintenance of mobile connectivity, licences, support for PeopleSoft, CaseWare, QlikView, Microsoft and TeamMate, new ERP licences, quantity surveying tool for performance auditing, PAA tool (case management software), hosted data centre, and other costs related to the maintenance of IT infrastructure. These amounts consider the impact of exchange rates and inflationary increases.
Networks	12 117	5 830	(6 287)	-51,9%	
Security	8 280	1 458	(6 822)	-82,4%	
Telecommunications	502	2 727	2 225	443,2%	
					The decrease is mainly driven by the capitalisation of some items (e.g. licences and development costs).
3G data usage	37 777	48 866	11 089	29,4%	The increase is due to the growth in 3G usage as a result of staff members working from home, using MS Teams and OneDrive platforms to communicate with other team members.
Total	150 207	133 427	(16 780)	-11,2%	
% of total income	3,4%	2,9%			

## NOTES ON THE BUDGET

### 12.2 HIRING OF EQUIPMENT: RENTAL AND COPY CHARGES

The increase in the hiring of equipment is due to the expected growth in the number of copies because of new BUs.

### 13. INSURANCE AND LEGAL FEES

Budget item	Budget		Change		Comments
	2022-23	2023-24			
	R'000	R'000	R'000	%	
	(1)	(2)	(2)-(1)	(2)-(1)	
Insurance	2 233	2 304	71	3,2%	The increase is due to the alignment of the insurance premiums and claim expenses to history.
Legal fees and contingency	13 447	13 447	-	0,0%	These costs relate to anticipated labour-related cases, costs related to litigation of delinquent debtors, and legal costs for audit pushbacks. The number of cases is not expected to increase; hence, the costs remain the same as in the 2022-23 budget.
Total	15 680	15 751	71	0,5%	
% of total income	0,4%	0,3%			

### 14. OFFICE MAINTENANCE

Budget item	Budget		Change	
	2022-23	2023-24		
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
Office maintenance	20 100	20 120	20	0,1%
<b>Total</b>	<b>20 100</b>	<b>20 120</b>	<b>20</b>	<b>0,1%</b>
<b>% of total income</b>	<b>0,5%</b>	<b>0,4%</b>		

Included in office maintenance are costs of cleaning (R8 million); office improvements, refreshments and publications (R3,7 million); repairs and maintenance (R2,1 million); stationery and printing (R4,2 million), as well as medical examinations and warranty costs (R2 million). The slight increase is mainly driven by employees who are expected to work more days in the office compared to the 2022-23 financial year, when most staff members worked at alternative locations.

## NOTES ON THE BUDGET

### 15. COMMUNICATION

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Telephone charges	15.1	1 899	1 930	31	1,6%
Cellphone charges	15.2	10 676	10 942	266	2,5%
Postage and courier services		860	860	-	0,0%
<b>Total</b>		<b>13 435</b>	<b>13 732</b>	<b>297</b>	<b>2,2%</b>
<b>% of total income</b>		<b>0,3%</b>	<b>0,3%</b>		

#### 15.1 TELEPHONE CHARGES

The budgeted number of staff as well as the allowed average cost per staff member mainly influences the telephone costs. The allowance of R75 per month per person is the same as in the 2022-23 budget. The increase is because of the growth in headcount.

#### 15.2 CELLPHONE CHARGES

The budgeted number of qualifying staff mainly drives the cellphone costs. Allowances in the 2023-24 budget remain the same as in 2022-23; however, the increase in costs is mainly driven by the growth in overheads, particularly in new BUs.

## NOTES ON THE BUDGET

### 16. DEPRECIATION

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Right-of-use assets	5.1	101 313	99 756	(1 557)	-1,5%
Motor vehicles		457	457	-	0,0%
Furniture and equipment		3 918	3 918	-	0,0%
Computer equipment		33 277	33 277	-	0,0%
Computer software		13 006	13 006	-	0,0%
Leasehold improvements		13 271	13 271	-	0,0%
<b>Total</b>		<b>165 242</b>	<b>163 685</b>	<b>(1 557)</b>	<b>-0,9%</b>
<b>% of total income</b>		<b>3,8%</b>	<b>3,6%</b>		

The depreciation expense budget is based on the depreciation of existing assets plus the depreciation of assets to be purchased as per the 2022-23 and 2023-24 capex budgets, based on the AGSA's asset management policy. The decrease in depreciation is mainly due to the extended useful lives of different asset categories, while the decrease in the right-of-use assets is due to the calculation being based on the remaining lease periods.

## NOTES

### ON THE BUDGET

## 17. CAPITAL EXPENDITURE BUDGET

### 17.1 MOTOR VEHICLES

Description	2022-23 budget	Acquisitions: budget 2023-24	Depreciation	2023-24 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Motor vehicles	5 708	1 860	457	7 111
<b>Total</b>	<b>5 708</b>	<b>1 860</b>	<b>457</b>	<b>7 111</b>

Location	Budget	
	2022-23	2023-24
	R'000	R'000
Provision for purchasing pool cars for the Mpumalanga and Finance BUs	1 860	1 860
<b>Total</b>	<b>1 860</b>	<b>1 860</b>

### 17.2 FURNITURE AND EQUIPMENT

Description	2022-23 budget	Acquisitions: budget 2023-24	Depreciation	2023-24 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Furniture and equipment	10 821	4 512	3 918	11 416
<b>Total</b>	<b>10 821</b>	<b>4 512</b>	<b>3 918</b>	<b>11 416</b>

Location	Budget		Comments
	2022-23	2023-24	
	R'000	R'000	
Pretoria and other regional offices	4 476	4 512	New furniture acquisition is budgeted for centrally in head office for all AGSA offices.
<b>Total</b>	<b>4 476</b>	<b>4 512</b>	



## NOTES ON THE BUDGET

### 17.3 LEASEHOLD IMPROVEMENTS

Description	2022-23 budget	Acquisitions: budget 2023-24	Depreciation	2023-24 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Leasehold improvements	43 708	4 550	13 271	34 987
<b>Total</b>	<b>43 708</b>	<b>4 550</b>	<b>13 271</b>	<b>34 987</b>

Location	Budget		Comments
	2022-23	2023-24	
	R'000	R'000	
AGSA offices	4 550	4 550	Leasehold improvements are budgeted for centrally in head office for all AGSA offices. The budget for leasehold improvements is for new office layouts and design in line with AGSA branding.
<b>Total</b>	<b>4 550</b>	<b>4 550</b>	

### 17.4 COMPUTER HARDWARE, NETWORK AND SECURITY

Description	2022-23 budget	Acquisitions: budget 2023-24	Depreciation	2023-24 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Computer hardware	103 932	101 968	33 277	172 624
<b>Total</b>	<b>103 932</b>	<b>101 968</b>	<b>33 277</b>	<b>172 624</b>

## NOTES ON THE BUDGET

Budget item	Ref.	Budget		Change	
		2022-23	2023-24		
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Computer hardware	17.4.1	18 426	24 384	5 958	32,3%
Networks	17.4.2	200	10 000	9 800	4900,0%
Security	17.4.3	-	6 816	6 816	0,0%
Notebooks	17.4.4	60 768	60 768	-	0,0%
<b>Total</b>		<b>79 394</b>	<b>101 968</b>	<b>22 574</b>	<b>28,4%</b>

### 17.4.1 Computer hardware

The 2023-24 budget mainly consists of the acquisition of computer hardware to increase storage, memory and processing power for TeamMate memory projects and the replacement of riverbed devices, which enable the minimisation of data consumption over the wide area network.

### 17.4.2 Networks

The 2023-24 budget is for the new network switches as well as the replacement of old ones.

### 17.4.3 Security

This relates to the ERP and network security lab devices.

### 17.4.4 Notebooks

This relates to the acquisition of notebooks for new employees as well as the replacement of old ones.

## NOTES ON THE BUDGET

### 17.5 COMPUTER SOFTWARE

Description	2022-23 budget	Acquisitions: budget 2023-24	Depreciation	2023-24 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Computer software	115 283	237 019	13 006	339 297
<b>Total</b>	<b>115 283</b>	<b>237 019</b>	<b>13 006</b>	<b>339 297</b>

Budget item	Budget		Comments
	2022-23	2023-24	
	R'000	R'000	
New software licences	43 071	42 669	Additional licences to be procured to accommodate all staff members, e.g. Microsoft (True-Up), QlikView, TeamMate and Oracle, and for the automation of the IT general control review.
New systems implementation	71 500	194 350	The increase is mainly due to the capitalisation of licensing and development costs. New software licences are needed for the implementation of the new access control list, audit software roadmap, Data Lake, Risk and Ethics case management tool, and International Standard of Quality Management.
<b>Total</b>	<b>114 571</b>	<b>237 019</b>	

### 17.6 RIGHT-OF-USE ASSET

Description	2022-23 budget	Acquisitions: budget 2023-24	Depreciation	2023-24 budget
	NCV			NCV
	R'000	R'000	R'000	R'000
Right-of-use asset	356 014	55 387	99 756	311 646
<b>Total</b>	<b>356 014</b>	<b>55 387</b>	<b>99 756</b>	<b>311 646</b>

The new IFRS 16 standard on leases requires that the present value of the lease payments be treated as a right-of-use asset. The right-of-use asset is written off and gradually reduces over the period of the lease term.

**ANNEXURE**



**PROPOSED INTERNAL RATES  
2023-24**

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
Business unit leader			3 516	3 516	3 516	3 516
Deputy business unit leader	1 000 000	1 020 000	2 327	2 368	1 647	2 450
	1 020 000	1 040 000	2 373	2 415	1 680	2 499
	1 040 000	1 060 000	2 419	2 462	1 713	2 547
	1 060 000	1 080 000	2 465	2 509	1 745	2 596
	1 080 000	1 100 000	2 511	2 556	1 778	2 644
	1 100 000	1 120 000	2 557	2 602	1 810	2 693
	1 120 000	1 140 000	2 603	2 649	1 843	2 741
	1 140 000	1 160 000	2 649	2 696	1 876	2 790
	1 160 000	1 180 000	2 695	2 743	1 908	2 839
	1 180 000	1 200 000	2 741	2 790	1 941	2 887
	1 200 000	1 220 000	2 788	2 837	1 973	2 936
	1 220 000	1 240 000	2 834	2 884	2 006	2 984
	1 240 000	1 260 000	2 880	2 931	2 039	3 033
	1 260 000	1 280 000	2 926	2 978	2 071	3 081
	1 280 000	1 300 000	2 972	3 024	2 104	3 130
	1 300 000	1 320 000	3 018	3 071	2 137	3 178
	1 320 000	1 340 000	3 064	3 118	2 169	3 227
	1 340 000	1 360 000	3 110	3 165	2 202	3 275
	1 360 000	1 380 000	3 156	3 212	2 234	3 324
	1 380 000	1 400 000	3 202	3 259	2 267	3 372
	1 400 000	1 420 000	3 248	3 306	2 300	3 421
	1 420 000	1 440 000	3 294	3 353	2 332	3 469
	1 440 000	1 460 000	3 340	3 400	2 365	3 518
	1 460 000	1 480 000	3 387	3 446	2 398	3 566
	1 480 000	1 500 000	3 433	3 493	2 430	3 615
	1 500 000	1 520 000	3 479	3 540	2 463	3 663
	1 520 000	1 540 000	3 525	3 587	2 495	3 712
	1 540 000	1 560 000	3 571	3 634	2 528	3 760
	1 560 000	1 580 000	3 617	3 681	2 561	3 809
	1 580 000	1 600 000	3 663	3 728	2 593	3 857
	1 600 000	1 620 000	3 709	3 775	2 626	3 906
	1 620 000	1 640 000	3 755	3 822	2 658	3 954

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	1 640 000	1 660 000	3 801	3 868	2 691	4 003
	1 660 000	1 680 000	3 847	3 915	2 724	4 052
	1 680 000	1 700 000	3 893	3 962	2 756	4 100
	1 700 000	1 720 000	3 939	4 009	2 789	4 149
	1 720 000	1 740 000	3 985	4 056	2 822	4 197
	1 740 000	1 760 000	4 032	4 103	2 854	4 246
	1 760 000	1 780 000	4 078	4 150	2 887	4 294
	1 780 000	1 800 000	4 124	4 197	2 919	4 343
	1 800 000	1 820 000	4 170	4 244	2 952	4 391
	1 820 000	1 840 000	4 216	4 290	2 985	4 440
	1 840 000	1 860 000	4 262	4 337	3 017	4 488
	1 860 000	10 000 000	4 308	4 384	3 050	4 537

Audit senior manager	800 000	820 000	1 403	1 256	1 306	1 373
	820 000	840 000	1 438	1 287	1 339	1 407
	840 000	860 000	1 472	1 318	1 371	1 441
	860 000	880 000	1 507	1 349	1 403	1 474
	880 000	900 000	1 542	1 380	1 435	1 508
	900 000	920 000	1 576	1 411	1 468	1 542
	920 000	940 000	1 611	1 442	1 500	1 576
	940 000	960 000	1 646	1 473	1 532	1 610
	960 000	980 000	1 680	1 504	1 564	1 644
	980 000	1 000 000	1 715	1 535	1 597	1 678
	1 000 000	1 020 000	1 750	1 566	1 629	1 712
	1 020 000	1 040 000	1 784	1 597	1 661	1 746
	1 040 000	1 060 000	1 819	1 628	1 693	1 780
	1 060 000	1 080 000	1 853	1 659	1 726	1 813
	1 080 000	1 100 000	1 888	1 690	1 758	1 847
	1 100 000	1 120 000	1 923	1 721	1 790	1 881
	1 120 000	1 140 000	1 957	1 752	1 822	1 915
	1 140 000	1 160 000	1 992	1 783	1 855	1 949
	1 160 000	1 180 000	2 027	1 814	1 887	1 983
	1 180 000	1 200 000	2 061	1 845	1 919	2 017
	1 200 000	1 220 000	2 096	1 876	1 951	2 051

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	1 220 000	1 240 000	2 131	1 907	1 984	2 085
	1 240 000	1 260 000	2 165	1 938	2 016	2 118
	1 260 000	1 280 000	2 200	1 969	2 048	2 152
	1 280 000	1 300 000	2 235	2 000	2 081	2 186
	1 300 000	1 320 000	2 269	2 031	2 113	2 220
	1 320 000	1 340 000	2 304	2 062	2 145	2 254
	1 340 000	1 360 000	2 338	2 093	2 177	2 288
	1 360 000	1 380 000	2 373	2 124	2 210	2 322
	1 380 000	1 400 000	2 408	2 155	2 242	2 356
	1 400 000	1 420 000	2 442	2 186	2 274	2 390
	1 420 000	1 440 000	2 477	2 217	2 306	2 424
	1 440 000	1 460 000	2 512	2 248	2 339	2 457
	1 460 000	1 480 000	2 546	2 279	2 371	2 491
	1 480 000	1 500 000	2 581	2 310	2 403	2 525
	1 500 000	1 520 000	2 616	2 341	2 435	2 559
	1 520 000	1 540 000	2 650	2 372	2 468	2 593
	1 540 000	1 560 000	2 685	2 403	2 500	2 627
	1 560 000	1 580 000	2 720	2 434	2 532	2 661
	1 580 000	1 600 000	2 754	2 465	2 564	2 695
	1 600 000	1 620 000	2 789	2 496	2 597	2 729
	1 620 000	1 640 000	2 824	2 527	2 629	2 762
	1 640 000	1 660 000	2 858	2 558	2 661	2 796
	1 660 000	1 680 000	2 893	2 589	2 693	2 830
	1 680 000	1 700 000	2 927	2 620	2 726	2 864
	1 700 000	1 720 000	2 962	2 651	2 758	2 898
	1 720 000	1 740 000	2 997	2 682	2 790	2 932
	1 740 000	1 760 000	3 031	2 713	2 822	2 966
	1 760 000	1 780 000	3 066	2 744	2 855	3 000
	1 780 000	10 000 000	3 101	2 775	2 887	3 034
Audit manager	700 000	720 000	1 177	1 013	1 099	1 188
	720 000	740 000	1 210	1 042	1 130	1 222
	740 000	760 000	1 243	1 070	1 161	1 255
	760 000	780 000	1 276	1 099	1 192	1 289

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	780 000	800 000	1 309	1 127	1 223	1 322
	800 000	820 000	1 343	1 156	1 254	1 356
	820 000	840 000	1 376	1 184	1 285	1 389
	840 000	860 000	1 409	1 213	1 316	1 423
	860 000	880 000	1 442	1 242	1 347	1 456
	880 000	900 000	1 475	1 270	1 378	1 490
	900 000	920 000	1 508	1 299	1 409	1 523
	920 000	940 000	1 541	1 327	1 440	1 556
	940 000	960 000	1 575	1 356	1 471	1 590
	960 000	980 000	1 608	1 384	1 502	1 623
	980 000	1 000 000	1 641	1 413	1 533	1 657
	1 000 000	1 020 000	1 674	1 441	1 564	1 690
	1 020 000	1 040 000	1 707	1 470	1 595	1 724
	1 040 000	1 060 000	1 740	1 498	1 626	1 757
	1 060 000	1 080 000	1 773	1 527	1 657	1 791
	1 080 000	1 100 000	1 807	1 555	1 688	1 824
	1 100 000	1 120 000	1 840	1 584	1 719	1 858
	1 120 000	1 140 000	1 873	1 613	1 750	1 891
	1 140 000	1 160 000	1 906	1 641	1 781	1 925
	1 160 000	1 180 000	1 939	1 670	1 812	1 958
	1 180 000	1 200 000	1 972	1 698	1 843	1 992
	1 200 000	1 220 000	2 006	1 727	1 874	2 025
	1 220 000	1 240 000	2 039	1 755	1 905	2 059
	1 240 000	1 260 000	2 072	1 784	1 936	2 092
	1 260 000	1 280 000	2 105	1 812	1 967	2 125
	1 280 000	1 300 000	2 138	1 841	1 997	2 159
	1 300 000	1 320 000	2 171	1 869	2 028	2 192
	1 320 000	1 340 000	2 204	1 898	2 059	2 226
	1 340 000	1 360 000	2 238	1 926	2 090	2 259
	1 360 000	1 380 000	2 271	1 955	2 121	2 293
	1 380 000	1 400 000	2 304	1 984	2 152	2 326
	1 400 000	1 420 000	2 337	2 012	2 183	2 360
	1 420 000	1 440 000	2 370	2 041	2 214	2 393
	1 440 000	1 460 000	2 403	2 069	2 245	2 427



Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	1 460 000	1 480 000	2 436	2 098	2 276	2 460
	1 480 000	1 500 000	2 470	2 126	2 307	2 494
	1 500 000	1 520 000	2 503	2 155	2 338	2 527
	1 520 000	1 540 000	2 536	2 183	2 369	2 561
	1 540 000	1 560 000	2 569	2 212	2 400	2 594
	1 560 000	1 580 000	2 602	2 240	2 431	2 628
	1 580 000	1 600 000	2 635	2 269	2 462	2 661
	1 600 000	1 620 000	2 669	2 298	2 493	2 695
	1 620 000	1 640 000	2 702	2 326	2 524	2 728
	1 640 000	1 660 000	2 735	2 355	2 555	2 761
	1 660 000	1 680 000	2 768	2 383	2 586	2 795
	1 680 000	1 700 000	2 801	2 412	2 617	2 828
	1 700 000	1 720 000	2 834	2 440	2 648	2 862
	1 720 000	1 740 000	2 867	2 469	2 679	2 895
	1 740 000	1 760 000	2 901	2 497	2 710	2 929
	1 760 000	1 780 000	2 934	2 526	2 741	2 962
	1 780 000	1 800 000	2 967	2 554	2 772	2 996
	1 800 000	1 820 000	3 000	2 583	2 803	3 029
	1 820 000	1 840 000	3 033	2 611	2 834	3 063
	1 840 000	1 860 000	3 066	2 640	2 865	3 096
	1 860 000	1 880 000	3 099	2 669	2 896	3 130
	1 880 000	1 900 000	3 133	2 697	2 927	3 163
	1 900 000	1 920 000	3 166	2 726	2 957	3 197
	1 920 000	1 940 000	3 199	2 754	2 988	3 230
	1 940 000	1 960 000	3 232	2 783	3 019	3 264
	1 960 000	1 980 000	3 265	2 811	3 050	3 297
	1 980 000	2 000 000	3 298	2 840	3 081	3 330
	2 000 000	10 000 000	3 332	2 868	3 112	3 364
Assistant manager	400 000	420 000	649	563	576	670
	420 000	440 000	681	591	604	703
	440 000	460 000	712	618	633	736
	460 000	480 000	744	646	661	768
	480 000	500 000	776	673	689	801

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	500 000	520 000	807	701	717	834
	520 000	540 000	839	728	745	866
	540 000	560 000	871	756	773	899
	560 000	580 000	902	783	801	932
	580 000	600 000	934	811	829	964
	600 000	620 000	966	838	857	997
	620 000	640 000	997	866	886	1 030
	640 000	660 000	1 029	893	914	1 062
	660 000	680 000	1 061	921	942	1 095
	680 000	700 000	1 092	948	970	1 128
	700 000	720 000	1 124	976	998	1 161
	720 000	740 000	1 156	1 003	1 026	1 193
	740 000	760 000	1 187	1 031	1 054	1 226
	760 000	780 000	1 219	1 058	1 082	1 259
	780 000	800 000	1 251	1 086	1 111	1 291
	800 000	820 000	1 282	1 113	1 139	1 324
	820 000	840 000	1 314	1 141	1 167	1 357
	840 000	860 000	1 346	1 168	1 195	1 389
	860 000	880 000	1 377	1 196	1 223	1 422
	880 000	900 000	1 409	1 223	1 251	1 455
	900 000	920 000	1 441	1 251	1 279	1 487
	920 000	940 000	1 472	1 278	1 307	1 520
	940 000	960 000	1 504	1 305	1 335	1 553
	960 000	980 000	1 536	1 333	1 364	1 586
	980 000	1 000 000	1 567	1 360	1 392	1 618
	1 000 000	1 020 000	1 599	1 388	1 420	1 651
	1 020 000	1 040 000	1 631	1 415	1 448	1 684
	1 040 000	1 060 000	1 662	1 443	1 476	1 716
	1 060 000	1 080 000	1 694	1 470	1 504	1 749
	1 080 000	1 100 000	1 726	1 498	1 532	1 782
	1 100 000	1 120 000	1 757	1 525	1 560	1 814
	1 120 000	1 140 000	1 789	1 553	1 588	1 847
	1 140 000	1 160 000	1 821	1 580	1 617	1 880
	1 160 000	1 180 000	1 852	1 608	1 645	1 912

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	1 180 000	1 200 000	1 884	1 635	1 673	1 945
	1 200 000	1 220 000	1 916	1 663	1 701	1 978
	1 220 000	1 240 000	1 947	1 690	1 729	2 011
	1 240 000	1 260 000	1 979	1 718	1 757	2 043
	1 260 000	1 280 000	2 011	1 745	1 785	2 076
	1 280 000	1 300 000	2 042	1 773	1 813	2 109
	1 300 000	10 000 000	2 074	1 800	1 842	2 141

Senior auditor	400 000	420 000	598	529	368	547
	420 000	440 000	628	555	386	574
	440 000	460 000	657	581	404	601
	460 000	480 000	686	607	422	627
	480 000	500 000	715	632	440	654
	500 000	520 000	744	658	458	681
	520 000	540 000	774	684	476	708
	540 000	560 000	803	710	494	734
	560 000	580 000	832	736	512	761
	580 000	600 000	861	761	530	788
	600 000	620 000	890	787	548	814
	620 000	640 000	919	813	566	841
	640 000	660 000	949	839	584	868
	660 000	680 000	978	865	602	894
	680 000	700 000	1 007	890	620	921
	700 000	720 000	1 036	916	638	948
	720 000	740 000	1 065	942	656	975
	740 000	760 000	1 095	968	674	1 001
	760 000	780 000	1 124	994	692	1 028
	780 000	800 000	1 153	1 019	710	1 055
	800 000	820 000	1 182	1 045	728	1 081
	820 000	840 000	1 211	1 071	746	1 108
	840 000	860 000	1 241	1 097	764	1 135
	860 000	880 000	1 270	1 123	782	1 161
	880 000	900 000	1 299	1 149	800	1 188
	900 000	920 000	1 328	1 174	818	1 215

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	920 000	940 000	1 357	1 200	836	1 242
	940 000	960 000	1 386	1 226	854	1 268
	960 000	980 000	1 416	1 252	872	1 295
	980 000	1 000 000	1 445	1 278	889	1 322
	1 000 000	1 020 000	1 474	1 303	907	1 348
	1 020 000	1 040 000	1 503	1 329	925	1 375
	1 040 000	1 060 000	1 532	1 355	943	1 402
	1 060 000	1 080 000	1 562	1 381	961	1 428
	1 080 000	1 100 000	1 591	1 407	979	1 455
	1 100 000	1 120 000	1 620	1 432	997	1 482
	1 120 000	1 140 000	1 649	1 458	1 015	1 509
	1 140 000	1 160 000	1 678	1 484	1 033	1 535
	1 160 000	1 180 000	1 708	1 510	1 051	1 562
	1 180 000	1 200 000	1 737	1 536	1 069	1 589
	1 200 000	1 220 000	1 766	1 561	1 087	1 615
	1 220 000	1 240 000	1 795	1 587	1 105	1 642
	1 240 000	1 260 000	1 824	1 613	1 123	1 669
	1 260 000	1 280 000	1 854	1 639	1 141	1 695
	1 280 000	1 300 000	1 883	1 665	1 159	1 722
	1 300 000	10 000 000	1 912	1 691	1 177	1 749
Senior IT auditor	400 000	420 000	598	529	368	547
	420 000	440 000	628	555	386	574
	440 000	460 000	657	581	404	601
	460 000	480 000	686	607	422	627
	480 000	500 000	715	632	440	654
	500 000	520 000	744	658	458	681
	520 000	540 000	774	684	476	708
	540 000	560 000	803	710	494	734
	560 000	580 000	832	736	512	761
	580 000	600 000	861	761	530	788
	600 000	620 000	890	787	548	814
	620 000	640 000	919	813	566	841
	640 000	660 000	949	839	584	868

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	660 000	680 000	978	865	602	894
	680 000	700 000	1 007	890	620	921
	700 000	720 000	1 036	916	638	948
	720 000	740 000	1 065	942	656	975
	740 000	760 000	1 095	968	674	1 001
	760 000	780 000	1 124	994	692	1 028
	780 000	800 000	1 153	1 019	710	1 055
	800 000	820 000	1 182	1 045	728	1 081
	820 000	840 000	1 211	1 071	746	1 108
	840 000	860 000	1 241	1 097	764	1 135
	860 000	880 000	1 270	1 123	782	1 161
	880 000	900 000	1 299	1 149	800	1 188
	900 000	920 000	1 328	1 174	818	1 215
	920 000	940 000	1 357	1 200	836	1 242
	940 000	960 000	1 386	1 226	854	1 268
	960 000	980 000	1 416	1 252	872	1 295
	980 000	1 000 000	1 445	1 278	889	1 322
	1 000 000	1 020 000	1 474	1 303	907	1 348
	1 020 000	1 040 000	1 503	1 329	925	1 375
	1 040 000	1 060 000	1 532	1 355	943	1 402
	1 060 000	1 080 000	1 562	1 381	961	1 428
	1 080 000	1 100 000	1 591	1 407	979	1 455
	1 100 000	1 120 000	1 620	1 432	997	1 482
	1 120 000	1 140 000	1 649	1 458	1 015	1 509
	1 140 000	1 160 000	1 678	1 484	1 033	1 535
	1 160 000	1 180 000	1 708	1 510	1 051	1 562
	1 180 000	1 200 000	1 737	1 536	1 069	1 589
	1 200 000	1 220 000	1 766	1 561	1 087	1 615
	1 220 000	1 240 000	1 795	1 587	1 105	1 642
	1 240 000	1 260 000	1 824	1 613	1 123	1 669
	1 260 000	1 280 000	1 854	1 639	1 141	1 695
	1 280 000	1 300 000	1 883	1 665	1 159	1 722
	1 300 000	10 000 000	1 912	1 691	1 177	1 749

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
Auditor	240 000	260 000	367	314	335	325
	260 000	280 000	396	339	362	351
	280 000	300 000	425	364	389	376
	300 000	320 000	455	389	415	402
	320 000	340 000	484	414	442	428
	340 000	360 000	513	439	469	454
	360 000	380 000	543	464	496	480
	380 000	400 000	572	489	523	506
	400 000	420 000	601	515	549	532
	420 000	440 000	631	540	576	558
	440 000	460 000	660	565	603	584
	460 000	480 000	689	590	630	610
	480 000	500 000	719	615	657	636
	500 000	520 000	748	640	683	662
	520 000	540 000	778	665	710	688
	540 000	560 000	807	690	737	714
	560 000	580 000	836	715	764	740
	580 000	600 000	866	740	791	766
	600 000	620 000	895	766	817	792
	620 000	640 000	924	791	844	818
	640 000	660 000	954	816	871	844
	660 000	680 000	983	841	898	870
	680 000	700 000	1 012	866	925	896
	700 000	720 000	1 042	891	951	922
	720 000	740 000	1 071	916	978	948
	740 000	760 000	1 100	941	1 005	974
	760 000	780 000	1 130	966	1 032	1 000
	780 000	800 000	1 159	991	1 059	1 026
	800 000	820 000	1 188	1 017	1 085	1 052
	820 000	840 000	1 218	1 042	1 112	1 078
	840 000	860 000	1 247	1 067	1 139	1 104
	860 000	880 000	1 276	1 092	1 166	1 129
	880 000	900 000	1 306	1 117	1 193	1 155
	900 000	920 000	1 335	1 142	1 219	1 181

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	920 000	940 000	1 364	1 167	1 246	1 207
	940 000	960 000	1 394	1 192	1 273	1 233
	960 000	980 000	1 423	1 217	1 300	1 259
	980 000	1 000 000	1 452	1 242	1 327	1 285
	1 000 000	1 020 000	1 482	1 267	1 353	1 311
	1 020 000	1 040 000	1 511	1 293	1 380	1 337
	1 040 000	1 060 000	1 540	1 318	1 407	1 363
	1 060 000	1 080 000	1 570	1 343	1 434	1 389
	1 080 000	1 100 000	1 599	1 368	1 461	1 415
	1 100 000	1 120 000	1 628	1 393	1 487	1 441
	1 120 000	1 140 000	1 658	1 418	1 514	1 467
	1 140 000	1 160 000	1 687	1 443	1 541	1 493
	1 160 000	1 180 000	1 716	1 468	1 568	1 519
	1 180 000	1 200 000	1 746	1 493	1 595	1 545
	1 200 000	1 220 000	1 775	1 518	1 621	1 571
	1 220 000	1 240 000	1 804	1 544	1 648	1 597
	1 240 000	1 260 000	1 834	1 569	1 675	1 623
	1 260 000	1 280 000	1 863	1 594	1 702	1 649
	1 280 000	1 300 000	1 892	1 619	1 729	1 675
	1 300 000	10 000 000	1 922	1 644	1 755	1 701
Audit clerk	100 000	120 000	185	153	107	159
	120 000	140 000	218	181	126	188
	140 000	160 000	252	209	146	216
	160 000	180 000	286	237	165	245
	180 000	200 000	319	265	185	274
	200 000	220 000	353	293	204	303
	220 000	240 000	386	321	223	332
	240 000	260 000	420	349	243	361
	260 000	280 000	454	377	262	390
	280 000	300 000	487	404	282	418
	300 000	320 000	521	432	301	447
	320 000	340 000	554	460	320	476
	340 000	360 000	588	488	340	505

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	360 000	380 000	622	516	359	534
	380 000	400 000	655	544	379	563
	400 000	420 000	689	572	398	592
	420 000	440 000	722	600	418	620
	440 000	460 000	756	628	437	649
	460 000	480 000	790	656	456	678
	480 000	500 000	823	683	476	707
	500 000	520 000	857	711	495	736
	520 000	540 000	890	739	515	765
	540 000	560 000	924	767	534	794
	560 000	580 000	958	795	554	822
	580 000	600 000	991	823	573	851
	600 000	620 000	1 025	851	592	880
	620 000	640 000	1 058	879	612	909
	640 000	660 000	1 092	907	631	938
	660 000	680 000	1 126	935	651	967
	680 000	700 000	1 159	962	670	996
	700 000	720 000	1 193	990	689	1 024
	720 000	740 000	1 226	1 018	709	1 053
	740 000	760 000	1 260	1 046	728	1 082
	760 000	780 000	1 294	1 074	748	1 111
	780 000	800 000	1 327	1 102	767	1 140
	800 000	820 000	1 361	1 130	787	1 169
	820 000	840 000	1 394	1 158	806	1 198
	840 000	860 000	1 428	1 186	825	1 226
	860 000	880 000	1 462	1 213	845	1 255
	880 000	900 000	1 495	1 241	864	1 284
	900 000	920 000	1 529	1 269	884	1 313
	920 000	940 000	1 562	1 297	903	1 342
	940 000	960 000	1 596	1 325	923	1 371
	960 000	980 000	1 630	1 353	942	1 400
	980 000	1 000 000	1 663	1 381	961	1 429
	1 000 000	1 020 000	1 697	1 409	981	1 457
	1 020 000	1 040 000	1 730	1 437	1 000	1 486



Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	1 040 000	1 060 000	1 764	1 465	1 020	1 515
	1 060 000	1 080 000	1 798	1 492	1 039	1 544
	1 080 000	1 100 000	1 831	1 520	1 058	1 573
	1 100 000	1 120 000	1 865	1 548	1 078	1 602
	1 120 000	1 140 000	1 898	1 576	1 097	1 631
	1 140 000	1 160 000	1 932	1 604	1 117	1 659
	1 160 000	1 180 000	1 966	1 632	1 136	1 688
	1 180 000	1 200 000	1 999	1 660	1 156	1 717
	1 200 000	1 220 000	2 033	1 688	1 175	1 746
	1 220 000	1 240 000	2 066	1 716	1 194	1 775
	1 240 000	1 260 000	2 100	1 743	1 214	1 804
	1 260 000	1 280 000	2 134	1 771	1 233	1 833
	1 280 000	1 300 000	2 167	1 799	1 253	1 861
	1 300 000	10 000 000	2 201	1 827	1 272	1 890

Trainee auditor	100 000	120 000	196	163	113	168
	120 000	140 000	232	192	134	199
	140 000	160 000	267	222	154	230
	160 000	180 000	303	251	175	260
	180 000	200 000	339	281	196	291
	200 000	220 000	374	311	216	321
	220 000	240 000	410	340	237	352
	240 000	260 000	445	370	257	383
	260 000	280 000	481	399	278	413
	280 000	300 000	517	429	299	444
	300 000	320 000	552	459	319	474
	320 000	340 000	588	488	340	505
	340 000	360 000	624	518	360	536
	360 000	380 000	659	547	381	566
	380 000	400 000	695	577	402	597
	400 000	420 000	730	606	422	627
	420 000	440 000	766	636	443	658
	440 000	460 000	802	666	463	689
	460 000	480 000	837	695	484	719

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	480 000	500 000	873	725	505	750
	500 000	520 000	909	754	525	780
	520 000	540 000	944	784	546	811
	540 000	560 000	980	814	566	842
	560 000	580 000	1 016	843	587	872
	580 000	600 000	1 051	873	608	903
	600 000	620 000	1 087	902	628	933
	620 000	640 000	1 122	932	649	964
	640 000	660 000	1 158	961	669	995
	660 000	680 000	1 194	991	690	1 025
	680 000	700 000	1 229	1 021	711	1 056
	700 000	720 000	1 265	1 050	731	1 086
	720 000	740 000	1 301	1 080	752	1 117
	740 000	760 000	1 336	1 109	772	1 148
	760 000	780 000	1 372	1 139	793	1 178
	780 000	800 000	1 407	1 169	814	1 209
	800 000	820 000	1 443	1 198	834	1 239
	820 000	840 000	1 479	1 228	855	1 270
	840 000	860 000	1 514	1 257	875	1 301
	860 000	880 000	1 550	1 287	896	1 331
	880 000	900 000	1 586	1 316	917	1 362
	900 000	920 000	1 621	1 346	937	1 392
	920 000	940 000	1 657	1 376	958	1 423
	940 000	960 000	1 693	1 405	978	1 454
	960 000	980 000	1 728	1 435	999	1 484
	980 000	1 000 000	1 764	1 464	1 020	1 515
	1 000 000	1 020 000	1 799	1 494	1 040	1 545
	1 020 000	1 040 000	1 835	1 523	1 061	1 576
	1 040 000	1 060 000	1 871	1 553	1 081	1 607
	1 060 000	1 080 000	1 906	1 583	1 102	1 637
	1 080 000	1 100 000	1 942	1 612	1 122	1 668
	1 100 000	1 120 000	1 978	1 642	1 143	1 698
	1 120 000	1 140 000	2 013	1 671	1 164	1 729
	1 140 000	1 160 000	2 049	1 701	1 184	1 760
	1 160 000	1 180 000	2 085	1 731	1 205	1 790

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	1 180 000	1 200 000	2 120	1 760	1 225	1 821
	1 200 000	1 220 000	2 156	1 790	1 246	1 852
	1 220 000	1 240 000	2 191	1 819	1 267	1 882
	1 240 000	1 260 000	2 227	1 849	1 287	1 913
	1 260 000	1 280 000	2 263	1 878	1 308	1 943
	1 280 000	1 300 000	2 298	1 908	1 328	1 974
	1 300 000	10 000 000	2 334	1 938	1 349	2 005

IT auditor	100 000	120 000	187	155	108	161
	120 000	140 000	221	183	128	190
	140 000	160 000	255	212	147	219
	160 000	180 000	289	240	167	248
	180 000	200 000	323	268	187	277
	200 000	220 000	357	296	206	307
	220 000	240 000	391	325	226	336
	240 000	260 000	425	353	246	365
	260 000	280 000	459	381	265	394
	280 000	300 000	493	409	285	423
	300 000	320 000	527	438	305	453
	320 000	340 000	561	466	324	482
	340 000	360 000	595	494	344	511
	360 000	380 000	629	522	364	540
	380 000	400 000	663	550	383	569
	400 000	420 000	697	579	403	599
	420 000	440 000	731	607	423	628
	440 000	460 000	765	635	442	657
	460 000	480 000	799	663	462	686
	480 000	500 000	833	692	482	715
	500 000	520 000	867	720	501	745
	520 000	540 000	901	748	521	774
	540 000	560 000	935	776	540	803
	560 000	580 000	969	805	560	832
	580 000	600 000	1 003	833	580	862
	600 000	620 000	1 037	861	599	891
	620 000	640 000	1 071	889	619	920

Description	Salary interval		Tariff			
	Salary lower	Salary upper	Regularity audit	Information systems audit	Performance audit	Investigations
	(R)	(R)	(R)	(R)	(R)	(R)
	640 000	660 000	1 105	917	639	949
	660 000	680 000	1 139	946	658	978
	680 000	700 000	1 173	974	678	1 008
	700 000	720 000	1 207	1 002	698	1 037
	720 000	740 000	1 241	1 030	717	1 066
	740 000	760 000	1 275	1 059	737	1 095
	760 000	780 000	1 309	1 087	757	1 124
	780 000	800 000	1 343	1 115	776	1 154
	800 000	820 000	1 377	1 143	796	1 183
	820 000	840 000	1 411	1 172	816	1 212
	840 000	860 000	1 445	1 200	835	1 241
	860 000	880 000	1 479	1 228	855	1 270
	880 000	900 000	1 513	1 256	875	1 300
	900 000	920 000	1 547	1 284	894	1 329
	920 000	940 000	1 581	1 313	914	1 358
	940 000	960 000	1 615	1 341	934	1 387
	960 000	980 000	1 649	1 369	953	1 416
	980 000	1 000 000	1 683	1 397	973	1 446
	1 000 000	1 020 000	1 717	1 426	993	1 475
	1 020 000	1 040 000	1 751	1 454	1 012	1 504
	1 040 000	1 060 000	1 785	1 482	1 032	1 533
	1 060 000	1 080 000	1 819	1 510	1 052	1 562
	1 080 000	1 100 000	1 853	1 539	1 071	1 592
	1 100 000	1 120 000	1 887	1 567	1 091	1 621
	1 120 000	1 140 000	1 921	1 595	1 110	1 650
	1 140 000	1 160 000	1 955	1 623	1 130	1 679
	1 160 000	1 180 000	1 989	1 651	1 150	1 708
	1 180 000	1 200 000	2 023	1 680	1 169	1 738
	1 200 000	1 220 000	2 057	1 708	1 189	1 767
	1 220 000	1 240 000	2 091	1 736	1 209	1 796
	1 240 000	1 260 000	2 125	1 764	1 228	1 825
	1 260 000	1 280 000	2 159	1 793	1 248	1 854
	1 280 000	1 300 000	2 193	1 821	1 268	1 884
	1 300 000	10 000 000	2 227	1 849	1 287	1 913

**ANNEXURE**

**D**

**ACRONYMS AND  
ABBREVIATIONS**

<b>ABU</b>	audit business unit
<b>Afrosai</b>	African Organization of Supreme Audit Institutions
<b>Afrosai-E</b>	African Organization of English-speaking Supreme Audit Institutions
<b>AGSA</b>	Auditor-General South Africa
<b>BBBEE</b>	broad-based black economic empowerment
<b>BU</b>	business unit
<b>capex</b>	capital expenditure
<b>Constitution</b>	Constitution of the Republic of South Africa, 1996
<b>CPI</b>	consumer price index
<b>ERP</b>	enterprise resource planning
<b>IFRS</b>	International Financial Reporting Standards
<b>Intosai</b>	International Organization of Supreme Audit Institutions
<b>ISQM</b>	International Standard on Quality Management
<b>IT</b>	information technology
<b>MI</b>	material irregularity
<b>NCV</b>	net carrying value
<b>PAA</b>	Public Audit Act 25 of 2004
<b>S&amp;T</b>	subsistence and travel
<b>SAI</b>	supreme audit institution
<b>SCMB</b>	Standard Corporate and Merchant Bank
<b>Scoag</b>	Standing Committee on the Auditor-General
<b>SoQM</b>	system of quality management
<b>UIF</b>	Unemployment Insurance Fund
<b>WCA</b>	Workmen's Compensation Act



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