



Value-adding auditing
Visibility for impact
Viability
Vision and values driven

2020-23

STRATEGIC PLAN AND BUDGET of the Auditor-General of South Africa



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

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Strategic plan and budget of the Auditor-General of South Africa for 2020-23



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

1. PURPOSE OF THIS DOCUMENT

This strategic plan and budget presents our performance and financial plan, as the Auditor-General of South Africa (AGSA), for the period 1 April 2020 to 31 March 2023 based on the long-term strategy of the organisation. It is the result of an annual planning process that sets targets for the first year and makes projections for the rest of the three-year period.

2. 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 AGSA 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, 2004 (Act No. 25 of 2004) (PAA).

2.2 OUR PRODUCTS

Each year, we conduct mandatory regularity audits of national and provincial government departments, certain public entities, municipalities and municipal entities (our clients or auditees). Furthermore, we conduct discretionary audits, such as **performance audits, special 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.

2.3 ACCOUNTABILITY AND REPORTING

The AGSA is accountable to the National Assembly in terms of section 181(5) of the constitution and section 3(d) of the PAA. We are accountable to the National Assembly, to which we report annually on our activities and the performance of our functions by tabling the main accountability instruments, namely our **strategic 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 AUGMENTED MANDATE OF THE AUDITOR-GENERAL

The changes to our founding legislation came into effect on 1 April 2019. A few fundamental amendments address long-standing concerns about the failure to act on the AGSA's findings, specifically on fruitless, wasteful and irregular expenditure. 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 losses of public resources. Other amendments aim to clarify the mandate to conduct various forms of audits and to broaden the scope to select areas for auditing where the most attention is needed. The PAA now also includes amendments aimed at strengthening our financial independence and corporate governance arrangements.

The following concepts and changes informed the development of this strategic plan:

MATERIAL IRREGULARITY

Material irregularity is one of the amendments that relate directly to the AGSA's extended mandate. Material irregularity encompasses financial mismanagement, maladministration, fraud, theft and serious breaches of fiduciary duties that could

result in a significant loss or misuse of financial or public resources, or harm to the public or a public institution. A material irregularity can trigger a number of decisions by the auditor-general that require specific attention by accounting officers and accounting authorities, as well as those charged with oversight.

REFERRAL FOR INVESTIGATION

Section 5(1)(A) of the amended PAA now grants the auditor-general the discretion to refer material irregularities 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

The auditor-general has an option to make a recommendation relating to a material irregularity in an audit report as opposed to referring such irregularity for investigation. In the event that such recommendation is not implemented, the auditor-general must now take appropriate remedial action to address the failure of accounting officers and authorities to implement audit recommendations. Failure to implement such remedial action will 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 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 for the remedial action, certificates of debt and amounts recovered.

Detailed regulations specifying the process for remedial action and issuing the certificate of debt have been published to ensure transparency and fairness in the process.

DISCRETIONARY AUDITS

Discretionary audits are conducted at auditees defined in section 4(3) of the PAA. The AGSA can opt to audit these entities itself, or guide the auditee to select and appoint a suitable external auditor.

The amendments require the auditor-general to define the criteria that will be used to opt in or out of discretionary audits. These criteria have been published in the form of regulations. They provide a framework for transparency and consistency in the way the auditor-general uses this discretion.

PERFORMANCE AUDITS

Section 5(1) of the amended PAA now includes a clear mandate to conduct stand-alone performance audits in the public sector.

AUDIT REPORT CONTENT

The enhancement of section 20 of the amended PAA allows for limited assurance and review engagements, which essentially allows us the freedom to select the most suitable type of audit engagement for the size and risk profile of our auditees.

1% AUDIT FEES¹

Section 23 of the PAA made the National Treasury liable for a portion of the audit fee of financially distressed auditees. These auditees are mostly in the local government sphere. However, the National Treasury has been unable to pay some of these audit fees as it has several other pressures on its purse.

¹ Prior to the amendment of the PAA, section 23(6) of the PAA explained what the excess fee entailed and described the National Treasury's liability in that regard. If the audit fee of an auditee, other than a department, exceeded 1% of the total current and capital expenditure of such auditee for the relevant financial year, such excess had to be defrayed from the National Treasury's vote. The amendment to section 23(6) now provides that such excess fee must be defrayed as a direct charge against the National Revenue Fund.

Section 23 of the amended PAA provides for these excess audit fees to be funded directly from the National Revenue Fund. This amendment will commence 1 April 2020.

AGSA'S FINANCIAL REPORTING FRAMEWORK

Section 41(2) of the PAA provided that the AGSA's annual financial statements must be prepared in accordance with South African Statements of Generally Accepted Accounting Practice (GAAP) or any other international best practice approved by the oversight mechanism. GAAP ceased to exist a number of years ago and we currently prepare our financial statements in accordance with the International Financial Reporting Standards (IFRS).

Section 14 of the amendment act deleted the reference to GAAP and the requirement for Scoag to approve our financial reporting framework. The amended PAA therefore requires us to prepare the annual financial statements in accordance with international best practice. The IFRS is widely accepted as a financial reporting framework that meets international best practice.

3. OUR VISION, MISSION AND VALUES

3.1 OUR ROLE IN THE SOUTH AFRICAN DEMOCRACY

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 International Standards of Supreme Audit Institutions (ISSAI) 12, *The value and benefits of supreme audit institutions – making a difference to the lives of citizens*.

3.2 OUR VISION AND MISSION STATEMENTS

The essence of our organisation as a supreme audit institution (SAI) is expressed in our **vision and mission statements** and our behaviour is guided by our set of **defined values**.

OUR VISION



To be recognised by all our stakeholders as a relevant **SUPREME AUDIT INSTITUTION** that enhances public sector accountability.

OUR 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.

In our work we are guided by our values:

OUR VALUES



- We value, respect and recognise all people
- Our accountability is clear and personal
- We are performance driven
- We work effectively in teams
- We value and own our reputation
- We are proud to be South African

4. STRATEGIC COMMITMENTS OF THE AUDITOR-GENERAL

"The task of building a better South Africa is our collective responsibility as a nation, as the people of South Africa.

It is at the centre of the work of every department of government, of every agency, of every public entity.

It informs every policy, every programme and every initiative."

President Cyril Ramaphosa, 2019

The simple, yet profound statement by our president mirrors the strategic approach of the institution of the auditor-general in achieving its constitutional mandate. Our vision for the public service, which is centred on improving and strengthening government accountability, remains unchanged. In the current performance period we will be observing the impact of the implementation of the PAA amendments on the achievement of this vision.

AGSA VISION 2024

WE ASPIRE TO SEE A PUBLIC SERVICE THAT IS CHARACTERISED BY:



ROBUST FINANCIAL
AND PERFORMANCE
MANAGEMENT SYSTEMS

- Transparent and stable financial and performance management reporting systems
- Budgeting and planning processes that ensure the effective, efficient and economical use of all public resources
- Accounting officers developing focused information management platforms and proactively engaging with auditors to appraise progress made in all areas of reporting and accountability matters
- Strong internal audit capabilities that provide assurance



OVERSIGHT AND
ACCOUNTABILITY

- Accurate and empowering financial and performance reporting to enable effective oversight
- An appreciation of the role of applying consequences for transgressions and poor performance in restoring the integrity of, and building public confidence in, the system of public administration



COMMITMENT AND
ETHICAL BEHAVIOUR BY ALL

- Visible commitment by all players in the public service to contribute towards the financial health of the country and an improved social reality for our people
- Demonstrated ethical behaviour and professionalism in the public sector as cementing characteristics of a capable state, with a public service that consistently does the right thing



A VALUE-ADDING
ASSURANCE PROVIDER
IN THE FORM OF THE
AUDITOR-GENERAL

- Independent and relevant reporting by the AG reflecting the complete and balanced picture of the state of the auditee
- Value-adding input expressed by the AG based on deep insights into the state of the public sector financial and service delivery performance

Thus, our overarching aim of being a relevant supreme audit institution in the public sector remains while our long-term organisational strategy, termed the 4V strategy, continues to be our preferred way to the achievement of our vision. Furthermore, given the progress that we have made in advancing our strategic objectives, in the short term our focus will be on consolidating those strategic gains and on ensuring continuity of effort during the transitional period for the incumbent in the office.

We will persist in expressing value-adding inputs, based on deep insights into the state of the public sector's financial and service delivery performance, which better enable integration and collaboration among all spheres and sectors of government. Our independent and relevant audit messages will be seen as reflecting a complete and balanced picture of the state of the auditees' underlying systems and processes of financial control and performance reporting as well as their compliance with relevant laws and regulations.

The significant amendments to our governing legislation, namely the Public Audit Act, 2004 (PAA), came into force on 1 April 2019 and their implementation commenced in a responsible way given the extent of our existing resources. The continued augmentation of our capacity, skills, processes, systems and tools required for the implementation has guided the formulation of our strategic plan for the next three years to allow the auditor-general to initiate consequences for material irregularities in the management of public resources.

We see the outcome of our work to be a complete **diagnostic of the ability of the public sector to manage the financial resources of the country**. The impact of this will be the enforced obligation of government and public officials to provide information about their decisions and actions and justify them to the public and those institutions of accountability tasked with providing oversight. Ultimately, our work contributes to the development of an accountable government **and, by association, creates increased public confidence** in the country's democracy.

Our commitments for the period 2020-23 are structured around our four long-term strategic goals:



VALUE-ADDING AUDITING

Aimed at providing valuable audit-derived insights to our stakeholders on the status of their internal control and performance environment, accompanied by actionable recommendations, which – if executed – would lead to visible improvements in public sector administration.



VISIBILITY FOR IMPACT

This goal structures our stakeholder engagement programmes in the most effective way to encourage and enable the required improvements in the public sector.



VIABILITY

This internally focused perspective of our work ensures that we have the necessary resources, enabling legal framework, independent financial resources and the required skills, competencies and culture to execute our mandate economically, efficiently and effectively.



VISION AND VALUES DRIVEN

Through our work and behaviour, we aim to lead by example and continually demonstrate that clean administration is achievable.

VALUE-ADDING AUDITING

Undoubtedly, our main focus will be on the implementation of the amendments to the PAA. These amendments authorise us to **refer suspected material irregularities to relevant public bodies for investigation and initiate consequences for failure to address identified irregularities**. We will **provide specific recommendations** for addressing material irregularities which we have identified during our annual audit. Where our recommendations have not been considered within the prescribed time, the auditor-general must **take appropriate remedial action to address those failures**. Continued failure to implement remedial action will **lead to certificates of debt being issued** against defaulting accounting officers and accounting authorities in their personal capacity.

The enhanced powers will be phased in systematically. We will ensure that the annual selection of the audits, where the powers will be enforced, will cover a significant portion of the government budget as well as the greater portion of irregular expenditure identified in previous audits. Detailed selection criteria will be made transparent through our annual audit directive published in the government gazette.

Thus, we will not only continue to **detect and expose practices that ultimately result in wastage of public money**, e.g. through fruitless, wasteful, irregular and unauthorised expenditure, but will apply our unique mandate to **establish a direct line of sight from detection of breaches to implementation of consequences**.

Our ambition is to see a drastic reduction in the mismanagement of public resources, increased levels of transparency, accountability and good governance in the public sector and, eventually, the restoration of the integrity of the public service.

Taking into consideration the changes that need to be made in our internal processes and the training of our frontline teams, we envisage continuing to phase in the amendments over a period of time.

The changes will also dictate a much stronger need for constant attention to the **technical quality of our audits**. We will **continue implementing various measures** to strengthen the adherence to audit quality standards.

Over the last four years, we implemented a series of initiatives aimed at enhancing our audit methodology and approaches, specifically the integration of our audit disciplines. Our determination is to build on the achievements and continue with the execution of the initiatives that we have put in place. We have noted the opportunity to improve our audit efficiencies **by developing tailored audit models for auditees with lower risk or smaller budgets and will endeavour to test such approaches**.

In the choice of audit focus areas, we will continue to audit what matters most. Thus we will be guided by the identified government priorities and areas of public spending most relevant to the well-being of citizens. This requires us to continue **deepening our knowledge of the auditees' business and applying all analytical tools** at our disposal in order to deliver relevant insight.

The various initiatives to improve our value proposition to our stakeholders will be combined into a **revised audit strategy** that will guide the organisation's long-term audit work in response to the trends in our external environment and in ensuring our continued relevance as a supreme audit institution.

AUDITS OF STATE-OWNED ENTITIES

The amendments will allow us to **formalise the review of our audit portfolio** by applying defined criteria for our discretionary audits, i.e. the so-called section 4(3) audits. In the cases where we have opted not to conduct the audit ourselves, or while transitional processes are in place, our teams will **ensure strict oversight of the governance process at such auditees**.

In selecting audits to take on, we will pay special attention to the major state-owned entities (SOEs) which are critical for the functioning of our country and have a big impact on the delivery of unique services to the people of South Africa.

We have planned to take on the audits of SOEs with significant audit risk, subject to our resource availability and knowledge of the industry. The first in line is the Transnet audit. We have seconded audit staff to form part of the audit teams from the private audit firm appointed to audit the entity. Our staff is using the opportunity to gain an understanding of the business of Transnet and the major audit risks. Ultimately, our commitment is to become the external auditor of Transnet in two years' time.

With respect to Eskom, we will dedicate time to understand its planned business restructuring and the implications for the overall operational and oversight responsibility, as well as for the role of the assurance providers. For the foreseeable future, the organisation will incrementally expose senior audit staff to the entities that will emerge after the restructuring, with specific focus on understanding their new operational model with its associated audit risks. We aim to get fully on board as sign-off auditors once the transitional process has been completed.

VISIBILITY FOR IMPACT

The auditor-general's role and profile in all spheres of government have increased dramatically in recent years in line with the considerable expectations of public and political accountability. Our stakeholders anticipate an improved level of communication about our findings in individual audits as well as forewarnings about the status of the system of public administration as a whole.

Engaging stakeholders is an essential element in the achievement of our mandate and in **enabling and influencing all players in the public sector** to utilise public funds as intended for the benefit of the people of South Africa.

In this regard, we will continue to prioritise the use of the **status-of-records and commitments reviews** in order to provide depth to the discussions on key controls and to build relationships of mutual trust with various stakeholders. While these conversations have gained prominence in empowering accounting officers specifically, the overall message of the importance and role of preventative internal controls as the ultimate deterrent will be the basis of our engagements with all constitutional stakeholders.

Our insight gained from the first phase of implementation of our enhanced mandate was met with a lot of interest from all sectors of society. The attention received from various portfolio committees and Cabinet gives us the confidence that we are on the right track. Our continued work with **Parliament and the portfolio committees** will be especially important in securing the executive's accountability to Parliament.

In the past year, our audit staff experienced considerable pressure from external stakeholders. The nature of the changes to the PAA is expected to trigger further contestations of our audit messages by some stakeholders. We will focus on protecting the audit teams, providing them with **skills to deal with threats and intimidation** and equipping them with **capacity and tools to carry out our mandate without fear, favour or prejudice** so that we achieve the best return on the invested effort and time.

Educating citizens and empowering them to hold their elected representatives accountable remains a major commitment. These engagements will also convey our approach to and the outcomes of the implementation of our enhanced mandate.

Internationally, we will continue to fulfil our role as the chair of the capacity building committee (CBC) of the International Organization of Supreme Audit Institutions (Intosai) by ensuring that the capacity-development effort contributes significantly to the advancement of the professionalisation of auditors worldwide. The work to define global competencies for public sector auditing and guide the establishment of pathways for the professional development of an auditor, will continue with a dedicated effort to craft global professional pronouncements on auditor competence. The investment in capacity building in English-speaking African SAs will also continue through our hosting of the Afrosai-E secretariat and our support for their strategic plan. We will further derive value from our international endeavour in the form of knowledge, skills and experience and utilise the international programmes to share and test our best practices.

VIABILITY

The sustainability of our institution is defined not only by the views of our stakeholders, but also by the way we manage our resources, i.e. the organisational capital. We have made good progress in developing an **integrated view of our capital** which enables us to extract efficiencies and increase value to the stakeholders.

Our **financial viability** remains of paramount importance. In that regard, we will **pursue collection of audit fees and optimal use of our resources**. We expect that the Public Audit Excess Fee Act, which commences on 1 April 2020, will enable us to secure the portion of the debt related to auditees in financial distress which we have perennially struggled to collect.

We will continue to pursue optimal **investments in the information technology and audit-related tools** needed for the efficient execution of our mandate.



Continuous improvement of skills and professionalisation of our workforce remains an ongoing priority as the availability of **professional staff, both in audit and support areas**, is vital in enabling us to best exercise our mandate. The implementation of the amendments to the PAA comes with its own additional requirements, hence our focus will be on **training our staff adequately for that task and creating the required internal structures and capacity** for the successful implementation of our extended powers.

Responding to the needs of our stakeholders, in the last few years we took back the audits of a number of SOEs and executed these well. While addressing the various audit risks in those SOEs, this initiative has increased **our attractiveness as an employer of choice**, as it provides opportunities for our employees to develop their **ability to audit complex environments**.

Overall, the management of our physical infrastructure, improvements of operational processes, skill creation, talent management and leadership development will continue to be the drivers in ensuring that we are **well equipped to achieve our aspirations for adding value and impact**.

VISION AND VALUES DRIVEN

Running our own corporate affairs appropriately, **ensuring high levels of accountability, ethics and effective governance, is non-negotiable** so that we are deserving of our independence.

Given the recent ethical failures in the profession, we will be **extra vigilant in eradicating opportunities for ethical breaches**. We will address this risk by considering the complexity of the specific audits, the configuration of the audit teams and the strict implementation of the existing soft and hard controls for managing the risk of ethical breaches.

Furthermore, we are aware that this is one of the major risks that we will face through the implementation of the amendments to the PAA and we expect our leadership to play a vital role in guiding the staff and being the example of an ethical auditor.

In support of **the transformation objectives of our country** we will continue to fine-tune our procurement practices, enterprise and supplier development programmes, distribution of contract audit work, employment of people living with disabilities and youth, and various other activities to maximise our contribution to transformation.

Our approach to qualifying black chartered accountants (CAs) reflects our commitment to the **transformation of the accounting and auditing profession** in the country. We will contribute to the same commitment by using the allocation of audit work to private firms effectively to **support growth of and access to economic opportunities for black-owned and transformed firms**.

In conclusion, our audits increase the levels of transparency, accountability and good governance. Thus, our work strengthens the country's democracy, builds public confidence and ultimately benefits the receiver of services – the people of South Africa. I believe that the leadership of the organisation has the required capacity to overcome the challenges that we face while exercising our mandate. Therefore, our leaders will lead by example in instilling the desired organisational culture to inspire our staff to share our aspirations for the public sector and contribute successfully to the execution of our strategy.



KIMI MAKWETU

Auditor-General

5. OVERVIEW BY THE DEPUTY AUDITOR-GENERAL

Accountability is an inextricable aspect of any discussion about the future of our country and therefore about any work that our office does to diagnose what happens with the public resources and inform our stakeholders accordingly.

Despite the weight and the enormity of this task, our vision for the public service encourages us to continue mobilising our staff and our leadership with the sole purpose of delivering an independent, in-depth view of the use of public finances in our country.

The overall focus of our work in the near term will be on consolidating our strategic initiatives and ensuring that the major building blocks of our strategy are well embedded. This is specifically relevant for major undertakings such as the development of deep knowledge and understanding of our auditees, whether through our audit approach or through the use of various methods and techniques, so that we turn this knowledge into value-adding insight for all our stakeholders. Although we haven't gained as much ground as we would have liked in the use of analytical techniques and technologies, these still remain a priority for us.

The expectation of our stakeholders to take over further SOE audits is increasing. We are continually evaluating our resources and skills before we make decisions to audit these entities. The growth in the volume and complexity of our audit portfolio is also bringing urgency to the work to re-balance it in a way that enhances efficiencies and optimal distribution of our audit teams. An important aspect of our work remains the oversight that we exercise over the audit assignments that we have elected not to conduct ourselves.

We believe that the sum of the choices we make in the selection of audit focus areas, audit approaches and techniques will ultimately increase our relevance in the eyes of our stakeholders.

Another group of initiatives that we continue to entrench centres around our interaction with stakeholders. Prioritisation and tailoring of engagements for maximum impact is our preferred approach. The importance of the approach is magnified by the implementation of the amendments to the PAA as we endeavour to bring clarity about the intent of the changes, the implementation method, and the expected audit insight.

Our regular work, as well as the increased complexity of the audit environments, the increased audit risks and emerging priorities, requires a constant supply of skilled professionals in all specialities needed for the execution of our mandate. The scarcity of such skills necessitates continuous attention to the development and retention of talent. A well-functioning and effective trainee auditor scheme will be characterised by the utilisation of entrants with completed certificate in the theory of accounting (CTA) qualifications and an increased number of candidates sitting for the exams on the initial theory of accounting and the assessment of professional competence. Our effort at pipeline level will be complemented by the concerted effort to grow our leaders.

The financial viability of the organisation ensures our independence as a supreme audit institution. The increased number of auditees that operate under financial distress and the continued threat to the liquidity of many SOEs have the potential to harm our own financial viability. We will continue to implement a number of debt collection mechanisms, including litigation. Revenue generation and optimisation of own hours income will remain the focus for all audit business units.

For sustained strategic impact, the following aspects of the organisation will receive elevated attention:

CHANGES TO THE PUBLIC AUDIT ACT

As a result of a rigorous effort by our staff, on 1 April 2019 we were mentally, technically and emotionally ready to identify material irregularities and follow the prescribed line of action to initiate consequences for the failure of accounting officers and accounting authorities to act on identified material irregularities. The experience we gained during the initial phased-in implementation of the amendments to our founding legislation allowed us to understand the extent of the resources required for the expansion of the mandate and to plan the next phases better, so that ultimately we are able to implement our extended powers fully.

In order to manage the cost associated with the implementation, we have applied to the National Treasury for an appropriation of the amount required to cover the costs related to the implementation of the material irregularity process.



INCREASED ATTENTION TO QUALITY OF AUDITS

We will pursue the achievement of our targets for the quality of our audits. Having examined the deficiencies in the past audits, we are implementing the necessary corrective action. In line with best practice in the audit profession, we will continue to be transparent about our results and report on all elements of the quality control system.

DRIVING ETHICAL CULTURE

We have intensified our ethics conversations on various platforms in the organisation and will continue to provide strong support to our staff to maintain ethical conduct and make the right choices. Like all players in the profession, we will have to play our role on the long road to restoring the image of the profession. The anticipated increased level of audit contestations as a result of the extended powers of the organisation will be dealt with accordingly. In the long run, we believe that such pushbacks will gradually decrease.

IMPROVING EMPLOYEE ENGAGEMENT

In the previous reporting period, we put in place various actions to address feedback received from our staff related to the organisational culture and employee engagement. The implementation of the plans for culture improvement has been driven at both organisational level for cross-cutting matters and at business unit level for issues related to the specific teams. We seek long-term and sustainable culture improvement, hence our efforts will continue for the duration of this planning period.

SUPPORT FOR TRANSFORMATION

The implementation of our transformation strategy is one of the key initiatives that we have been driving since the inception of the 4V strategy. We will maintain the intensity of our contribution in all aspects of the transformation spectrum, while focusing on specifically increasing our impact in the auditing and accounting professions.

Notwithstanding the tests that the environment throws at us, we are confident that we have the required calibre of leaders and staff to continue executing their daily tasks with the necessary rigour and integrity. We look forward to every opportunity to deliver value to our auditees and stakeholders, thus supporting the democracy in our beloved country.

SUSTAINABLE DEVELOPMENT

What defines us is our firm understanding that we can only exist in a sustainable society. Our position is based on the simple idea that all natural, human, social, economic and other systems need to be maintained, nourished or renewed in order to last.

We strive to be recognised as a model institution that makes a difference to the lives of individuals and organisations; thus we are eager to record our commitment to be an exemplary corporate citizen. We demonstrate to our stakeholders that our future is intertwined with the future of South Africa, its people and the natural environment in which we all live.



TSAKANI MALULEKE

Deputy Auditor-General

WE DELIVER VALUE TO:

• THE PEOPLE OF SOUTH AFRICA BY

- listening to the conversations in the public sector on areas of importance, acting in the public interest and selecting areas of audit that have a direct impact on the well-being of our people
- making public the results of our audit work, which enables people to hold their elected representatives and the custodians of public resources accountable
- being a model organisation and demonstrating that clean administration and transformation are achievable
- executing our audits in the most cost-effective, efficient and economical manner.

• THE LEGISLATURES BY

- being a credible source of relevant, independent and objective insight based on independent, professional judgement and sound analysis
- 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.

• THE EXECUTIVE AND THE AUDITEES BY

- identifying instances of mismanagement and their root causes, and recommending improvements tailored to the business of the auditee
- equipping them with value-adding understanding about the status of their financial and performance management systems.

• THE AUDITING AND ACCOUNTING PROFESSIONS BY

- allocating contract audit work
- building skilled and qualified professionals
- creating a pipeline of black chartered accountants to transform the profession and economically empower black audit firms.

• OUR EMPLOYEES BY

- creating meaningful employment and career development opportunities
- providing fair, transparent, market-related and equitable remuneration and benefits.



6. STRATEGIC GOALS

6.1 VALUE-ADDING AUDITING

STRATEGIC OBJECTIVES	
<i>Demonstrate value-adding auditing</i>	<i>Ensure high quality of our audits</i>

Fulfilling our mandate through providing value-adding insights derived from the audit to our stakeholders remains our passion and we continually seek to find new, innovative ways to enhance these insights.

We assess our value **through the continued relevance of our work and the strength and depth of our audit messages** so that we unrelentingly deliver on our reputation promise of building public confidence. Hence, our audit messages will provide insights into the manner in which public funds are spent and managed, and how our audit findings and recommendations can assist in improving public sector performance for the benefit of all the people of South Africa.

OUR MEASURES OF SUCCESS FOR THIS STRATEGIC GOAL HAVE REMAINED CONSISTENT SINCE THE START OF THE IMPLEMENTATION OF OUR STRATEGY.

OBJECTIVE 1: DEMONSTRATE VALUE-ADDING AUDITING

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
AG's assessment of the organisation's performance in value-adding auditing	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
Tool	Auditor-general's view of performance		
% completed actions as per the PAA amendments implementation plan	80% – 100% of the planned work for 2020-21	80% – 100% of the planned work for 2021-22	80% – 100% of the planned work for 2022-23
Tool	Report on the achievement of the PAA project plan		
% implementation of actions to improve our stakeholders' perception of our added value	80% – 100% of the actions for 2020-21	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23
Tool	Consolidated report on the audit BUs' planned work		

The selection of our audit focus areas is guided by the long-term government priorities defined through various strategic documents such as the National Development Plan 2030 (NDP) and the Medium Term Strategic Framework (MTSF), which in turn are aligned to our government's commitment to the United Nations' Sustainable Development Goals (SDGs). The **estimates of national expenditure and the undertakings expressed in the state of the nation address (SONA)** are our main sources in understanding how the national government plans to spend its money over the short to medium term.

We systematically choose our audit focus areas each year during our audit planning workshops. **Audit risks and prior experience and knowledge** are further used in the decisions around the composition of our audit portfolio. As a result, we continue to examine the **education, health, infrastructure (water and sanitation) and human settlements sectors**. We will remain flexible in the selection of audit topics, as other areas might become relevant throughout the duration of this strategic plan.

As highlighted earlier in this document, the phased-in implementation of the PAA amendments will be given the best possible attention by our leadership and audit teams alike. The phasing in will allow us to gradually develop skills, competencies and capacity. The criteria used in the selection of audits will be made public for increased transparency.

With the amendments to the PAA, we will have greater flexibility to opt in and out of auditing some of the government entities. We will ensure that this significant process is consistent and is used to increase value to stakeholders. The formalisation of the annual review of our audit portfolio prompted by the PAA will encourage us to be more responsive to developments in the public sector. In cases where we opt not to conduct audits ourselves, we will **continue to intensify our oversight** so that these audit assignments meet both the expectations of our stakeholders and the requirements of the auditor-general for quality and depth of the audits.

Improved understanding of the auditees' business translates directly into better audit insights and ultimately into improved relevance of the organisation. We will evolve our audit methodology and processes to respond to the risks in the environment. Preliminary work on the classification and the definition of scope for low-risk audits and small to medium audits with high unbillable hours was done and it will be concluded in the current financial period. The full implementation of this approach will also be considered in the light of the rebalancing of our audit portfolio. The rebalancing is now urgent given the various developments that have taken place in our external environment, such as the changes in the departments, the implementation of the PAA amendments and the related regulations, and others.

The integration of our audit disciplines remains the standard approach to auditing complex and risky environments. Furthermore, value chains analysis will allow us to view the activities of each auditee in a holistic way.

As the technological expertise of our auditees increases each year, the use of computer assisted audit techniques (CAATs) remains imperative in order to improve audit sampling and assist with the identification of audit risks, including fraud risk areas.

Our performance audits **will be crucial to assess the effectiveness, efficiency and economy** of government's programmes.

Within the next three years, we will be able to conduct performance audits in the sectors that we audit in depth. We will ensure that insights into the realisation of the SDGs gained through our annual audits will be elevated in the relevant sector or general reports.

Overall, there is an opportunity for our audit teams to use the rich insights obtained through the audits to produce a variety of relevant reports and develop messages of interest to our stakeholders. An important aspect of this intention is to ensure that we equip our audit teams with skills to formulate impact-focused messages in the audit and management reports, thus increasing the value to the stakeholders.

Our intention is to consolidate our various audit-related initiatives under one long-term audit strategy. Ultimately, the audits we conduct will encourage noticeable improvement in the levels of transparency, accountability and good governance in all spheres of government.

OBJECTIVE 2: ENSURE HIGH QUALITY OF OUR AUDITS

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
% 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)
Tool	Quality control assessment committee's confirmation of results		



Maintaining high-quality standards continues to license us to be a value-adding and trusted partner to our auditees and other stakeholders. The amendments to the PAA elevate this requirement even higher.

Tightening of the pre-issuance review process, enforcement of the application of quality standards in finalising the audit files and implementing audit quality indicators will allow us to maintain our reputation. Our leadership will carry on monitoring the implementation of all measures aimed at ensuring the consistent achievement of targets on audit quality.

We have noted the proposed changes to the international standard on audit quality looking at modernising the standard for an evolving and increasingly complex environment, including addressing the impact of technology, networks, and use of external service providers. We will assess the necessity for changes to our system of audit quality to ensure that we are ready for the implementation of the standard once it has been promulgated.

Overall, the approach of consolidating and ensuring the continuity of our initiatives is adopted for the value-adding auditing strategic goal. The main initiatives are summarised in the following table.

WHAT WE WILL DO TO ACHIEVE OUR OBJECTIVES FOR VALUE-ADDING AUDITING

STRATEGIC INITIATIVE	ENABLERS
Institutionalise mechanisms and structures for developing deep knowledge of auditees	<ol style="list-style-type: none"> 1. Evolve our audit methodology to ensure that it identifies and responds to audit risks. 2. Implement light-scope audit models for low-risk and small to medium audits. 3. Complete the rebalancing of our audit portfolio. 4. Intensify the use of CAATs. 5. Apply data analytics to reduce audit risks and increase efficiencies. 6. Evaluate the country's readiness to report on the realisation of the SDGs.
Conduct strict oversight of the governance of section 4(3) audits	<ol style="list-style-type: none"> 1. Institutionalise strict oversight of the governance of section 4(3) audits.
Implement the amendments to the PAA (the material irregularity process)	<ol style="list-style-type: none"> 1. Action the PAA phased-in implementation plan.
Continuously improve the quality of our audits	<ol style="list-style-type: none"> 1. Implement measures to improve audit quality.

6.2 VISIBILITY FOR IMPACT

STRATEGIC OBJECTIVES	
<i>Achieve impact through visibility programmes</i>	<i>Engage actively with citizens</i>

The value created by the social and relationship capital of our organisation is based on the wealth of information and insight we gather as a result of our work. Ultimately, our aim is to increase this capital by utilising the knowledge we possess to the benefit of our stakeholders.

Willingness to change the status quo at our auditees will only be sustained through the presentation of facts derived through our audits. Our visibility programmes will stay focused on influencing change and obtaining the best return on investment in the form of timely and effective corrective actions by auditees. While we always aim to broaden the engagement on audit outcomes, having clear plans for engagement with specific stakeholders based on the selected criteria will provide structure and systemic approach to our efforts.

Where willingness to improve is not evident, we will escalate the resolution of issues through oversight bodies. In the last three years, we experienced increasing support by the portfolio committees which, led by the Standing Committee on Public Accounts (Scopa), called for consequences for mismanagement of public funds. This encourages us to further tailor the packaging and presentation of audit outcomes to enable the committees to perform their oversight role.

We expect that the engagements surrounding the implementation of the amendments to our founding legislation will continue to be intensive and intense. Providing clarity on the context of the changes and the details of the material irregularity process, the responsibilities of the auditor-general and other role-players in the public sector in instilling accountability and good governance, the implementation approach and the expected outcomes will remain at the top of the agenda for our interactions.

While the amendments to the PAA represent a reactive tool for consequence management, the continued implementation of the status-of-records and commitments reviews is our proactive approach to engaging the accounting officers and authorities in dealing with instances of financial management deficiencies. The reviews found resonance with auditees in the previous years and we will be assessing the return on this very important investment and proceed accordingly with the engagements.

On the international front, as the chair of the Intosai CBC, we will facilitate the identification of challenges and opportunities for capacity development of Intosai members, strengthen structured professional development and facilitate access to solutions. We will provide support to the initiatives of the African Organisation for English-speaking Supreme Audit Institutions (Afrosai-E) to promote professional development of auditors on the African continent.

OBJECTIVE 1: ACHIEVE IMPACT THROUGH VISIBILITY PROGRAMMES

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
AG's assessment of the organisation's performance in visibility	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
Tool	Auditor-general's view of performance		
% implementation of our visibility programmes (constitutional stakeholders)	80% – 100% of the actions for 2020-21	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23
Tool	Consolidated report on the audit BUs' planned work		
% implementation of status of records review (eligible auditees)	80% – 100% of the planned reviews for 2020-21	80% – 100% of the planned reviews for 2021-22	80% – 100% of the planned reviews for 2022-23
Tool	Consolidated report on the audit BUs' planned work		



The initiatives that are already under way will be sustained during this planned period. We will seek continuous enhancement of the existing programmes to ensure increased impact based on the response from our stakeholders.

Given the success of our integrated approach to auditing, we will elevate audit insights specifically related to the matters highlighted by the performance auditing specialists.

We seek to increase our thought leadership on matters related to controls, risk management and service delivery, and invite discussions that will aim to co-create solutions for improvements in the public sector.

Improving the skills of our staff and building their confidence in presenting audit messages remain ongoing priorities to entrench the required culture of engagement and collaboration with our stakeholders.

OBJECTIVE 2: ENGAGE ACTIVELY WITH CITIZENS

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
% implementation of actions as per our citizen engagement programmes	80% – 100% of the actions for 2020-21	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23
Tool	Programme implementation report		

The people of South Africa remain interested in our work; this is evident through the attention and response that our presentations of audit outcomes receive. There are a variety of means available to us, from the traditional printed material to structured engagements and social media conversations, and we will pursue the most appropriate ones by considering the preference or sophistication of our citizen groups. Preference will be given to the use of technology and social media to increase our visibility to citizens.

Interactions with various civil society groups will allow us to demonstrate our thought leadership and create ambassadors for our messages and mandate, while engagements with professional organisations and standard setters will be aimed at creating strong partnerships and a common view or interpretation of accountability matters.

WHAT WE WILL DO TO ACHIEVE OUR OBJECTIVES OF VISIBILITY FOR IMPACT

STRATEGIC INITIATIVE	ENABLERS
Ensure high-quality, practical and effective engagements with constitutional stakeholders	1. Utilise the status-of-records and commitments reviews for enhanced engagements with stakeholders.
Continue implementing our citizen engagement strategy	1. Increase the reach and impact of engagement on our mandate and role through: <ul style="list-style-type: none"> ✓ enhancing community reach ✓ appropriate social media presence ✓ synergies with Parliament to engage citizens. 2. Enhance stakeholder awareness and understanding of audit outcomes by: <ul style="list-style-type: none"> ✓ improving responsible media coverage of audit outcomes and engaging citizens on province-specific issues ✓ deepening the engagement with professional associations and industry organisations.
Continue implementing an international participation programme	1. Implement the CBC strategy effectively and contribute to the work of specialist Intosai groups by providing strategic leadership and further enhancing our international reputation. 2. Provide effective support to Afrosai-E and collaborate with African SAls on various programmes.

6.3 VIABILITY

STRATEGIC OBJECTIVES	
<i>Maintain financial viability</i>	<i>Attract, develop and retain great talent</i>
<i>Create an enabling culture and leadership to drive strategy execution</i>	<i>Enable operational effectiveness and efficiencies</i>

The core of the viability goal is to ensure that the organisation remains financially viable, legally independent and administratively autonomous. The interconnectedness between these three pillars of SAI independence enforces collaboration among our various functions in creating a strong organisation able to support the achievement of our strategy.

In the previous reporting cycles, we grouped all our initiatives under this goal into three functional strategies – financial, people and IT. Our intention is to continue implementing these strategies.

OBJECTIVE 1: MAINTAIN FINANCIAL VIABILITY

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
Net surplus (%)	0% – 1%	1% – 4%	1% – 4%
Level of safety (cash margin)	1,5 – 2 months	2 – 3 months	2 – 3 months
Tool	Income statement		

We will continue to ensure that we examine the financial and performance status of our auditees efficiently, effectively and economically, while ensuring a stable cash flow and adequate surplus margins sufficient to finance our operations and ensure our independence.

We are not immune to the economic challenges that the country is facing and, as a result, our financial strategy focuses on cost optimisation, debt collection and revenue enhancement to ensure that we remain financially viable. The AGSA will continue to be cautious of an increase in the headcount, without compromising the deliverables of the organisation and increasing the work load of our staff beyond what is reasonable.

We have already begun to experience the cost impact of the implementation of the amendments to the PAA. These range from loss of revenue due to the need for our audit staff to participate in the requisite training, to the cost of time spent engaging with relevant stakeholders and to establishing the required governance structures prescribed by the act, e.g. the advisory committee on material irregularities. We have applied to the National Treasury for an appropriation of the amount required to cover the project cost and believe that our application will be regarded favourably, which will allow us to offset most of the costs.

OBJECTIVE 2: ATTRACT, DEVELOP AND RETAIN GREAT TALENT

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
Rating of our training offices by Saica	Low risk: 8 – 10 Medium risk: 5 – 7 High or very high risk: 0	Low risk: 11 – 12 Medium risk: 3 – 4 High or very high risk: 0	Low risk: 11 – 12 Medium risk: 3 – 4 High or very high risk: 0
Tool	Saica accreditation results		

People remain our most important asset. Therefore, the main premises in our people strategy are talent management, improvement of our pipeline and creating long-term career growth. Organisation-wide, our focus remains on maintaining our status of being a good training institution and a place where critical skills are encouraged to remain and contribute to our cause as a supreme audit institution.



OBJECTIVE 3: CREATE AN ENABLING CULTURE AND LEADERSHIP TO DRIVE STRATEGY EXECUTION

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
% implementation of staff engagement planned actions	80% – 90% implementation of 2020-21 planned actions	80% – 90% implementation of 2021-22 planned actions	80% – 90% implementation of 2022-23 planned actions
Tool	Mechanisms tracking the implementation of staff engagement plans		

The culture of the organisation plays an enormous role in determining staff engagement and productivity. It has a direct impact on the ability of the organisation to deliver on its mandate effectively and attract and retain talented staff.

The focus of the organisation will be on **implementing the culture and engagement plan** that has been co-created between the leadership and our staff. Our desire is to be able to see the improvement in the organisational culture soon after the implementation of the plan. We will be able to assess the progress through a follow-up survey and expect to achieve results that are on par with the transversal results for the African continent.

OBJECTIVE 4: ENABLE OPERATIONAL EFFECTIVENESS AND EFFICIENCIES

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
% implementation of ICT strategy	80% – 100% implementation of 2020-21 projects	80% – 100% implementation of 2021-22 projects	80% – 100% implementation of 2022-23 projects
Tool	Project-tracking tool		
% implementation of information and knowledge management solutions	80% – 100% implementation of 2020-21 projects	80% – 100% implementation of 2021-22 projects	80% – 100% implementation of 2022-23 projects
Tool	Project-tracking tool		

In the current challenging economic environment, operational efficiency remains critical. In that regard, we have embarked on the journey of revising and redesigning the ICT strategy, including the ICT function and tools to effect the concept of operational efficiencies and adapt to the rapid changes in the technological space. In pursuance of our objectives, we generate or receive information that becomes part of resources available within the organisation to ensure transparency, openness and accountability to the public.

In the next three years, we will prioritise the implementation of information management and information security given the pervasive cyber-risk in the country and globally.

WHAT WE WILL DO TO ACHIEVE OUR OBJECTIVES FOR VIABILITY

STRATEGIC INITIATIVES	ENABLERS
Implement our 2019-24 finance strategy	<ol style="list-style-type: none"> 1. Optimise operational costs. 2. Implement debt management strategies. 3. Optimise own hours' revenue through resource pooling and reduction of the CWC.
Implement our 2019-24 people strategy	<ol style="list-style-type: none"> 1. Implement our culture change plan. 2. Implement leadership development programmes [Executive Development Programme (EDP), Leadership Development Programme (LDP) and Senior Executive Programme (SEP)]. 3. Implement the trainee auditor tactical plan. 4. Implement an integrated people/technology solution.
Implement our 2019-24 ICT strategy	<ol style="list-style-type: none"> 1. Implement the planned strategic projects for the financial year.
Implement information management solutions	<ol style="list-style-type: none"> 1. Implement an information management framework. 2. Develop knowledge-sharing capabilities.

6.4 VISION AND VALUES DRIVEN

STRATEGIC OBJECTIVES	
<i>Drive the AGSA's transformation programme</i>	<i>Demonstrate clean administration</i>
<i>Safeguard the ethical character of our organisation</i>	

We are committed to demonstrating that clean administration is not only desirable, but achievable for all our stakeholders. We recognise that our reputation is dependent on our adherence to standards of excellence in our everyday behaviour and in all our governance processes and systems. Thus, we continue to see our clean administration and good governance as our licence to engage and recommend actions for improvement to our auditees.

Our transformation programme continues to be motivated by the drive to make a difference to the lives of our citizens through the implementation of the broad-based black economic empowerment (B-BBEE) mechanism. We will continue to respond to the transformation objectives of our country for economic empowerment, poverty alleviation and equality.

OBJECTIVE 1: DRIVE THE AGSA'S TRANSFORMATION PROGRAMME

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
B-BBEE level	Level 2	Level 2	Level 2
Tool	External verification report		

As an organisation that leads by example we are proud of the success of our deliberate effort to contribute to the transformation movement in the country. We recently achieved Level 1 B-BBEE status for the first time.

While our comprehensive transformation strategy has provided the necessary guidance and solid foundation for the organisation to achieve the desired results, we envisage a review of the strategy to ensure that it incorporates relevant developments in the applicable legislation and the B-BBEE codes.

In the effort to contribute actively to the growth of the number of black professionals in the auditing, accounting and other financial disciplines, our trainee auditor scheme and our principles in distributing audit work to private firms will continue to play a significant role in making a meaningful contribution to the CA profession at large.

One of the successes we had in the last two years was the establishment of our enterprise and supplier development programme. We plan to expand this programme and assist small black audit firms to stand on their feet and become suppliers of auditing skills to us.

We aim to further enhance our management of employment equity by ensuring that while we appoint people from diverse backgrounds, we also address diversity-related issues that may result from it. Improving attitudinal challenges around including people living with disability in the workforce will continue to be a key focus area for the organisation.

Our procurement practices will aim to contribute to the operational and financial capabilities of small businesses, businesses owned by youth, and businesses owned by black females.

OBJECTIVE 2: DEMONSTRATE CLEAN ADMINISTRATION

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
External audit opinion	Clean audit	Clean audit	Clean audit
Tool	External audit report		

The AGSA plays a critical role in enabling accountability and promoting good governance in the public sector. Therefore, it is crucial for the organisation to lead by example in maintaining a healthy internal control environment. We will ensure that we have adequate controls that will be able to protect the good reputation of the organisation from identified internal and external risks by implementing the relevant mitigations.



Sound governance is critical for protecting the reputation of the AGSA which is our fundamental licence to trade. Therefore, we will ensure that we continually update our risk management policies and procedures to be able to respond to identified strategic and operational risks.

We will continue to subject ourselves to the strict principles and high compliance standards that we expect from the public sector.

OBJECTIVE 3: SAFEGUARD THE ETHICAL CHARACTER OF OUR ORGANISATION

PERFORMANCE MEASURE	TARGETS		
	2020-21	2021-22	2022-23
% actions taken against reported ethical breaches	100%	100%	100%
Tool	Ethics report		

There has been a growing recognition of the role that the AGSA plays in ensuring oversight, accountability and good governance in the public sector. As such, we are held to high expectations and it is important that we maintain the trust of our stakeholders. It is therefore important that we act as a model organisation that inspires confidence, credibility and integrity.

We will continue to ensure that our ethics policy is relevant and responsive to the changing ethical environment to have an ethically healthy organisation. To encourage our staff to uphold ethical conduct at all times, we will continue celebrating our AGSA ethics heroes for demonstrating and epitomising professional behaviour in the course of their work.

We are committed to highlight the importance of ethical conduct and equip our people with the necessary information, knowledge and skills to make ethical calls and decisions in the course of their work.

The management of ethical risk exposure and the establishment and maintenance of ethical culture are mainly driven by the tone and conduct of our leadership. Therefore, we will continue to strengthen the desired ethical culture through capacitating our leaders to set the right ethical tone in the organisation.

OUR APPROACH TO SUSTAINABILITY

While focusing on the realisation of national priorities, we will continue leading by example and strengthening our own contribution to these goals. We have mapped all our operational and strategic activities to the various SDGs and will ensure that our stakeholders are actively aware of our position and contribution.

For the last nine years, we have been subscribing to the principles of integrated thinking and reporting. The concept of value creation is central to our strategy and the benefit derived from our work. The management of our manufactured, financial, human and social capital has been well entrenched in the strategy of the organisation as evidenced by our four strategic goals. We also regularly track the use of natural resources and in the previous financial year, we managed to implement a tracking mechanism for our environmental capital. We are determined to seek ways to improve the management of our intellectual capital, which is a main pillar in our value proposition to stakeholders. While we are utilising it on a daily basis, we will be considering documenting it, understanding it better and utilising it fully for the benefit of the organisation and the country.

As our understanding of our sustainability grows, the interrelatedness and trade-offs of our capital and the impact of the external environment on our operations have become more noticeable. Therefore, we will continue our sustainability journey and strive to quantify the elements of our model so that we can measure and track their improvement or depletion over time.

WHAT WE WILL DO TO ACHIEVE OUR OBJECTIVES FOR VISION AND VALUES DRIVEN

STRATEGIC INITIATIVE	ENABLERS
Reinforce our transformation strategy by developing our people and supporting our suppliers and communities	<ol style="list-style-type: none"> 1. Implement organisation-wide transformation awareness measures. 2. Increase the number of persons with disabilities. 3. Continue to strengthen our enterprise supplier development programme.
Cultivate an environment that enables the desired ethical behaviour	<ol style="list-style-type: none"> 1. Implement relevant measures to strengthen leadership to take ownership in driving ethical behaviour. 2. Ensure sustainable and timely management of complaints and reported matters emanating from whistle-blowing mechanisms.
Implement an integrated work approach across the organisation	<ol style="list-style-type: none"> 1. Promote alignment practices to demonstrate integrated thinking and reporting among all business units.

ANNEXURE A

The AGSA's Balanced Scorecard 2020-23

ANNEXURE A

THE AGSA'S BALANCED SCORECARD 2020-23

STRATEGIC GOAL	WEIGHT	OBJECTIVE	PERFORMANCE MEASURE	TARGETS		
				2020-21	2021-22	2022-23
Value-adding	30%	Demonstrate value-adding auditing	Auditor-general's assessment of the organisation's performance in value-adding auditing	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
			% completed actions as per the PAA project plan	80% – 100% of the actions for 2020-21	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23
			% implementation of actions to improve our stakeholders' perception of our added value	80% – 100% of the actions for 2020-21	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23
		Ensure high quality of 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)
Visibility	20%	Achieve impact through visibility programmes	Auditor-general's assessment of the organisation's performance in visibility	Achieved organisational objectives	Achieved organisational objectives	Achieved organisational objectives
			% implementation of status-of-records review (eligible auditees)	80% – 100% of the planned auditees for 2020-21	80% – 100% of the planned auditees for 2021-22	80% – 100% of the planned auditees for 2022-23
			% implementation of our visibility programmes (constitutional stakeholders)	80% – 100% of the actions for 2020-21	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23
		Engage actively with citizens	% implementation of actions in our citizen engagement programmes (non-constitutional stakeholders)	80% – 100% of the actions for 2020-21	80% – 100% of the actions for 2021-22	80% – 100% of the actions for 2022-23

ANNEXURE A

STRATEGIC GOAL	WEIGHT	OBJECTIVE	PERFORMANCE MEASURE	TARGETS		
				2020-21	2021-22	2022-23
Viability	30%	Maintain financial viability	Net surplus (%)	0% – 1%	1% – 4%	1% – 4%
			Level of safety (cash margin)	1,5 – 2 months	2 – 3 months	2 – 3 months
		Attract, develop and retain great talent	Rating of our training offices by Saica	Low risk: 8 – 10	Low risk: 11 – 12	Low risk: 11 – 12
				Medium risk: 5 – 7	Medium risk: 3 – 4	Medium risk: 3 – 4
				High or very high risk: 0	High or very high risk: 0	High or very high risk: 0
		Create an enabling culture and leadership to drive strategy execution	% implementation of staff engagement planned actions	80% – 100% implementation of culture plan actions for 2020-21	80% – 100% implementation of culture plan actions for 2021-22	80% – 100% implementation of culture plan actions for 2022-23
Vision and values driven	20%	Enable operational effectiveness and efficiencies	% implementation of our ICT strategy	80% – 100% implementation of ICT projects for 2020-21	80% – 100% implementation of ICT projects for 2021-22	80% – 100% implementation of ICT projects for 2022-23
			% implementation of information management solutions	80% – 100% implementation of projects for 2020-21	80% – 100% implementation of projects for 2021-22	80% – 100% implementation of projects for 2022-23
		Drive the AGSA's transformation programme	B-BBEE level	Level 2	Level 2	Level 2
		Demonstrate clean administration	External audit opinion	Clean audit	Clean audit	Clean audit
		Safeguard the ethical character of our organisation	% timely actions against reported ethical breaches	100%	100%	100%



NOTES:

ANNEXURE B

**Budget of the Auditor-General
of South Africa for 2020-23**

ANNEXURE B

PROJECTED STATEMENT OF COMPREHENSIVE INCOME

(ACTUAL, BUDGET AND FORECAST)

	ACTUAL	BUDGET	BUDGET	FORECAST	FORECAST
	2018-19	2019-20	2020-21	2021-22	2022-23
	RM	RM	RM	RM	RM
AUDIT INCOME	3 463,5	3 624,1	3 901,8	4 063,2	4 289,5
Own hours	2 708,6	2 864,3	3 062,0	3 245,7	3 440,5
S&T recoverable	169,8	167,2	183,2	192,4	202,0
Contract work	585,1	592,6	656,6	625,1	647,0
DIRECT AUDIT EXPENDITURE	2 189,2	2 255,9	2 400,9	2 464,3	2 586,1
Personnel expenditure	1 424,2	1 493,0	1 557,6	1 643,4	1 733,6
S&T recoverable	169,6	167,2	183,2	192,4	202,0
Contract work	595,4	595,7	660,1	628,5	650,5
<i>Contract work % of audit income</i>	<i>16,9%</i>	<i>16,4%</i>	<i>16,8%</i>	<i>15,4%</i>	<i>15,1%</i>
GROSS PROFIT	1 274,3	1 368,2	1 500,9	1 598,9	1 703,4
Own hours gross profit	1 284,4	1 371,3	1 504,4	1 602,3	1 706,9
<i>Gross margin % of audit income</i>	<i>36,79%</i>	<i>37,75%</i>	<i>38,47%</i>	<i>39,35%</i>	<i>39,71%</i>
Other income	58,8	68,6	66,1	63,9	66,3
Interest	43,9	39,2	41,0	42,7	45,1
Sundry income	14,9	29,4	25,1	21,2	21,2
Appropriation income	-	50,0	50,0	50,0	50,0
Contribution to overheads	1 333,1	1 486,8	1 617,0	1 712,8	1 819,7
Overhead expenses	1 227,5	1 416,8	1 442,7	1 585,7	1 663,3
<i>Overhead as % of audit income</i>	<i>35,44%</i>	<i>39,09%</i>	<i>36,98%</i>	<i>39,03%</i>	<i>38,78%</i>
Depreciation	34,1	42,4	121,5	70,6	66,4
Net surplus	71,5	27,6	52,8	56,5	90,0
<i>Net surplus as a % of audit income</i>	<i>2,06%</i>	<i>0,76%</i>	<i>1,35%</i>	<i>1,39%</i>	<i>2,10%</i>

ANNEXURE B

PROJECTED STATEMENT OF FINANCIAL POSITION

(ACTUAL, BUDGET AND FORECAST)

	ACTUAL 2018-19 RM	BUDGET 2019-20 RM	BUDGET 2020-21 RM	FORECAST 2021-22 RM	FORECAST 2022-23 RM
EQUITY AND LIABILITIES					
Equity	907,8	935,4	988,2	1 044,7	1 134,7
General reserve	831,3	831,3	831,3	831,3	831,3
Special audit services fund	5,0	5,0	5,0	5,0	5,0
Retained earnings	-	71,5	99,1	151,9	208,4
Net surplus for the year	71,5	27,6	52,8	56,5	90,0
NON-CURRENT LIABILITIES					
	66,9	373,6	314,2	298,4	277,5
Retirement benefit obligation – medical aid liability	51,7	55,0	58,3	61,8	65,5
Operating lease liability	15,2	318,6	255,9	236,6	212,0
CURRENT LIABILITIES					
	529,2	575,6	660,4	768,0	867,7
Trade and other payables	529,2	538,6	618,4	724,0	822,5
Leave liability	-	37,0	42,0	44,0	45,2
	1 503,9	1 884,6	1 962,8	2 111,1	2 279,9
EMPLOYMENT OF CAPITAL					
Non-current assets	137,4	523,3	531,1	553,3	583,8
Property, plant and equipment	137,4	523,3	531,1	553,3	583,8
INVESTMENTS					
	490,3	522,8	553,7	586,2	626,6
Current assets	876,2	838,5	878,0	971,6	1 069,5
Trade and other debtors	643,0	699,1	730,7	760,5	775,2
Bank and cash	233,2	139,4	147,3	211,1	294,3
	1 503,9	1 884,6	1 962,8	2 111,1	2 279,9

Working capital assumptions

1. Trade and other payables are calculated on a 30-day payment period from date of approval of the AGSA payment.
2. Trade debtors are calculated based on the following days outstanding: 2016 to 2020: 75% – 80% recovery within 30 days for the national departments and 55% – 80% recovery within 30 days for provincial departments.



ANNEXURE B

PROJECTED CASH FLOW STATEMENT

(BUDGET AND FORECAST)

	BUDGET	BUDGET	FORECAST	FORECAST
	31 MARCH 2020	31 MARCH 2021	31 MARCH 2022	31 MARCH 2023
	RM	RM	RM	RM
Opening balance	627,6	568,3	601,1	684,4
Bank	233,2	139,4	147,3	211,1
Investments*	394,4	428,9	453,8	473,3
Cash inflow	4 169,2	4 234,7	4 445,3	4 657,1
Audit income	4 073,8	4 113,5	4 316,7	4 546,9
Other income	60,9	96,3	109,1	110,2
Investment income	34,5	24,9	19,5	27,4
Cash outflow	4 228,5	4 201,9	4 362,0	4 573,9
Operating expenditure	4 113,0	4 053,2	4 255,2	4 462,5
Capital expenditure	115,5	148,7	106,8	111,4
Closing balance	568,3	601,1	684,4	795,0
Bank	139,4	147,3	211,1	294,3
Investments*	428,9	453,8	473,3	500,7

* The investment balances reflected above exclude the investment ring-fenced for specific commitments. This investment balance is part of the total investment balance on the balance sheet.

ANNEXURE B

DETAILED BUDGET

DESCRIPTION	NOTES	2019-20	2020-21	2021-22	2022-23
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
AUDIT INCOME	1	3 624 117 104	3 901 767 935	4 063 235 001	4 289 476 632
Own hours	1.1	2 864 314 320	3 061 989 946	3 245 709 343	3 440 451 903
Regularity audit		2 585 201 887	2 760 422 433	2 926 047 779	3 101 610 646
Specialised audit		279 112 433	301 567 513	319 661 563	338 841 257
Contract work	1.2	592 556 918	656 560 741	625 147 548	647 027 713
Regularity audit		571 353 849	634 213 006	603 869 043	625 004 459
Specialised audit		21 203 069	22 347 734	21 278 506	22 023 253
Subsistence and travel	1.3	167 245 866	183 217 248	192 378 110	201 997 016
DIRECT AUDIT COST		2 255 968 109	2 400 889 396	2 464 136 864	2 586 132 645
Staff remuneration: audit business units	2.3	1 493 036 497	1 557 598 071	1 643 265 965	1 733 645 594
Contract work – recoverable		595 685 745	660 074 077	628 492 789	650 490 036
Subsistence and travel – recoverable		167 245 866	183 217 248	192 378 110	201 997 016
GROSS PROFIT		1 368 148 995	1 500 878 539	1 599 098 137	1 703 343 986
GROSS PROFIT PERCENTAGE		38%	38%	39%	40%
OTHER INCOME	1.4	68 618 574	66 141 389	63 888 553	66 342 800
Interest received: PIC		23 842 149	24 942 146	25 974 328	27 420 583
Interest received: SCMB		15 374 515	16 083 844	16 749 443	17 682 054
Sundry income		29 401 909	25 115 399	21 164 782	21 240 162
APPROPRIATION INCOME	1.5	50 000 000	50 000 000	50 000 000	50 000 000
SURPLUS BEFORE OPERATING COST		1 486 767 569	1 617 019 928	1 712 986 690	1 819 686 786
OPERATING COST		1 416 759 773	1 442 675 282	1 585 704 112	1 663 276 113
Staff remuneration:	2.3.2	582 663 820	666 849 780	703 526 518	742 220 476
Support business units		582 663 820	666 849 780	703 526 518	742 220 476

ANNEXURE B

DESCRIPTION	NOTES	2019-20	2020-21	2021-22	2022-23
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
Other personnel expenditure	2	251 245 126	221 837 568	334 226 847	352 808 828
Leave pay provision	2.1	37 000 000	37 000 998	39 036 053	41 183 036
Medical aid provision	2.2	3 290 000	3 290 000	3 470 950	3 661 852
Group life scheme	2.4	40 138 701	37 642 460	39 901 008	42 295 068
Long-service awards & other	2.4	232 500	235 000	247 925	261 561
Performance bonus liability	2.6	160 739 808	133 000 000	240 315 000	253 532 325
UIF: employer contribution	2.5	5 282 353	5 515 787	5 819 156	6 139 209
Workmen's compensation premiums	2.5	1 409 744	1 539 973	1 624 672	1 714 028
BU recognition scheme	2.4	3 152 020	3 613 350	3 812 084	4 021 749
Outsourced services		36 289 516	38 722 694	40 271 602	41 882 466
Outsourced services – irrecoverable	3	36 289 516	38 722 694	40 271 602	41 882 466
Subsistence and travel – irrecoverable		34 133 454	42 646 985	44 352 865	46 126 979
S&T: irrecoverable	4	34 133 454	42 646 985	44 352 865	46 126 979
Accommodation		138 343 319	45 493 215	50 224 509	54 242 470
Rental	5	86 354 883	-	-	-
Straight-lining of leases	5.1	(4 717 363)	-	-	-
Security expenses		15 400 500	22 032 546	24 323 930	26 269 845
Operating costs		41 305 300	23 460 669	25 900 579	27 972 625
Stakeholder relationships		48 049 336	48 592 747	47 256 456	48 866 715
Liaison	6.1.1	11 214 400	7 521 000	4 821 840	5 014 714
Internal stakeholder relations	6.1.2	4 003 300	4 355 530	4 529 751	4 710 941
External stakeholder relations	6.1.3	2 471 574	3 334 350	3 467 724	3 606 433
Culture expenses		102 500	200 000	208 000	216 320
Constitutional liaison		1 414 525	1 414 525	1 471 106	1 529 950
Non-constitutional liaison		400 000	1 006 000	1 046 240	1 088 090
CE portfolio leadership sessions		4 122 669	2 666 500	2 773 160	2 884 086
Senior management workshop		4 000 000	4 000 000	4 160 000	4 326 400
Stakeholder workshops		1 992 832	2 912 234	3 028 723	3 149 872
Regional congresses	6.2	5 635 675	7 351 367	7 645 422	7 951 239
Foreign visitors	6.3	200 000	270 000	280 800	292 032
Overseas travel	6.4	6 500 000	7 000 000	7 000 000	7 000 000
International conferences		5 991 860	6 561 240	6 823 690	7 096 637

ANNEXURE B

DESCRIPTION	NOTES	2019-20	2020-21	2021-22	2022-23
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
Oversight governance	7	2 551 000	3 079 138	3 202 303	3 458 488
Scoag		268 000	180 000	187 200	202 176
Labour & staff relations		438 000	650 000	676 000	730 080
Corporate governance board		1 845 000	2 249 138	2 339 104	2 526 232
Audit expenses	8	9 817 746	10 670 000	11 096 800	11 540 672
External audit fees	8.1	4 872 109	5 295 000	5 506 800	5 727 072
Internal audit costs	8.2	4 945 637	5 375 000	5 590 000	5 813 600
Bank charges		492 907	511 483	547 287	585 597
Bank charges		492 907	511 483	547 287	585 597
Finance charges		-	32 201 686	27 572 592	25 180 035
Finance charges	5.1	-	32 201 686	27 572 592	25 180 035
Recruitment expenses	9	9 512 568	9 632 968	10 018 286	10 419 018
Advertising		1 405 000	1 503 350	1 563 484	1 626 023
Personnel agency fees		3 000 000	3 000 000	3 120 000	3 244 800
Interviews		1 607 568	1 629 618	1 694 803	1 762 595
Transfer & relocation expenses		3 500 000	3 500 000	3 640 000	3 785 600
Learning and development	10	134 306 618	134 793 283	140 185 015	145 792 415
Membership fees	10.1	23 108 577	20 629 247	21 454 417	22 312 593
Training	10.2	36 171 781	27 774 342	28 885 315	30 040 728
Internal training	10.2	25 085 450	20 574 342	21 397 315	22 253 208
Conference and seminars	10.2	7 193 162	3 000 000	3 120 000	3 244 800
Subsistence and travel: training	10.2	3 893 169	4 200 000	4 368 000	4 542 720
Study assistance: employees	10.3	20 115 282	19 284 161	20 055 527	20 857 748
Study support incentive scheme		6 699 279	5 992 194	6 231 882	6 481 157
Institutional and learning development projects		2 854 406	3 276 850	3 407 924	3 544 241
Graduate programmes	10.2	5 085 800	5 340 090	5 553 693	5 775 841
Bursaries	10.4	25 923 205	36 393 511	37 849 251	39 363 221
Tertiary assistance	10.4	5 000 000	5 612 508	5 837 008	6 070 489
Study support incentive scheme: Top-up one		177 979	167 978	174 697	181 685
Skills development levy		19 820 310	21 579 453	22 442 632	23 340 337
Skills dev. levy – recovered		(10 650 000)	(11 257 050)	(11 707 332)	(12 175 625)

ANNEXURE B

DESCRIPTION	NOTES	2019-20	2020-21	2021-22	2022-23
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
Employee wellness programmes	11	9 988 000	23 275 501	24 206 521	25 174 781
Employee wellness programmes		4 000 000	15 287 501	15 899 001	16 534 961
Employee social responsibility		700 000	700 000	728 000	757 120
AGSA social responsibility (general)		2 508 000	2 508 000	2 608 320	2 712 653
Enterprise development		2 000 000	4 000 000	4 160 000	4 326 400
Corporate social investment		780 000	780 000	811 200	843 648
Technological services	12	71 770 542	91 721 277	74 749 749	77 739 739
Computer services	12.1	64 228 734	84 075 252	66 797 883	69 469 799
Hiring of equipment: rental	12.2	5 881 191	5 737 206	5 966 694	6 205 362
Hiring of equipment: copy charges		1 660 617	1 908 818	1 985 171	2 064 578
Insurance and legal fees	13	34 667 879	10 076 664	10 479 731	10 898 920
Insurance		3 176 708	4 076 664	4 239 731	4 409 320
Legal costs		31 491 171	6 000 000	6 240 000	6 489 600
Office maintenance	14	34 764 180	35 570 846	36 993 680	38 473 427
Cleaning: contracts/services		5 805 039	5 896 248	6 132 098	6 377 382
Cleaning: materials		1 406 855	1 147 459	1 193 357	1 241 092
Office improvements		1 511 147	1 595 490	1 659 310	1 725 682
Refreshments		4 539 163	5 094 430	5 298 207	5 510 135
Publications		2 649 840	2 649 840	2 755 834	2 866 067
Repairs & maintenance: computer equipment & software		300 867	12 000	12 480	12 979
Repairs & maintenance: furniture and equipment		1 986 142	848 841	882 794	918 106
Repairs & maintenance: site and buildings		2 139 662	3 981 972	4 141 251	4 306 901
Repairs & maintenance: office vehicles		1 288 611	1 726 912	1 795 989	1 867 828
Printing of audit reports		2 913 990	3 124 051	3 249 013	3 378 973
Stationery and printing		5 817 514	6 028 689	6 269 836	6 520 630
Medical examinations		30 000	35 086	36 489	37 949
Warranty costs		4 375 350	3 429 829	3 567 022	3 709 703

ANNEXURE B

DESCRIPTION	NOTES	2019-20	2020-21	2021-22	2022-23
		BUDGET	BUDGET	FORECAST	FORECAST
		(A)	(E)	(F)	(G)
Communication	15	16 163 761	17 499 448	16 913 353	17 589 887
Cell phone charges	15.2	9 093 128	10 177 127	10 584 212	11 007 580
Postage & courier services		3 190 806	3 126 591	1 965 581	2 044 204
Telephone charges	15.1	3 879 828	4 195 731	4 363 560	4 538 102
Other expenses		2 000 000	9 500 000	9 880 000	10 275 200
Bad debts provision		2 000 000	9 500 000	9 880 000	10 275 200
SURPLUS BEFORE DEPRECIATION		70 007 796	174 344 646	127 282 578	156 410 673
Depreciation	16	42 339 723	121 459 836	70 581 861	66 368 960
Depreciation: right-of-use assets	5.1	-	80 322 467	33 558 228	33 047 691
Depreciation: motor vehicles		847 721	817 162	735 446	661 901
Depreciation: furniture & equipment		3 010 076	3 027 400	2 724 660	2 452 194
Depreciation: computer equipment		24 587 885	26 864 180	24 177 762	21 759 986
Depreciation: computer software		10 255 013	4 784 790	4 306 311	3 875 680
Depreciation: leasehold improvements		3 639 029	5 643 837	5 079 453	4 571 508
NET SURPLUS		27 668 073	52 884 810	56 700 718	90 041 713
Net surplus percentage		0,76%	1,36%	1,29%	1,50%
CAPITAL BUDGET	17	132 409 503	129 287 479	92 826 562	96 897 316
Motor vehicles	17.1	3 650 000	1 400 000	23 650 200	25 069 212
Furniture & equipment	17.2	22 311 510	7 314 942	48 734 985	51 659 084
Computer equipment	17.4	37 263 146	45 976 401	13 327 378	14 127 020
Computer software	17.5	12 572 998	20 828 100	5 700 000	6 042 000
Leasehold improvement	17.3	56 611 850	53 768 037	23 650 200	25 069 212
CAPEX AS A % OF TOTAL INCOME		3,65%	3,31%	2,28%	2,26%

NOTES TO THE BUDGET

1. INCOME

BUDGET ITEM	REF.	2019-20	2020-21	CHANGE	
		BUDGET	BUDGET		
		R'000	R'000	R'000	%
		(1)	(2)	(2)-(1)	(2)-(1)
Own hours	1.1	2 864 314	3 061 990	197 676	7%
Contract work	1.2	592 557	656 561	64 004	11%
Subsistence and travelling	1.3	167 245	183 217	15 972	10%
Total audit income		3 624 116	3 901 768	277 652	8%

EFFECT OF THE ESTIMATES OF THE AGSA FOR 2020-21 ON TOTAL STATE EXPENDITURE

The total estimated audit costs of R3,90 billion for 2020-21 (2019-20: R3,62 billion) amounts to 0,20 % (2019-20: 0,20 %) of estimated state expenditure of approximately R1.949 trillion. The estimate for 2020-21 represents an 8% increase over the 2019-20 budget and has no material effect on the estimated total state expenditure for 2020-21. Growth in total audit income is above inflation rate of 5,7% mainly driven by new audits and the take-over of state-owned entities (SOEs).

1.1. CALCULATION OF OWN HOURS INCOME

The calculation of own hours income takes into account three components, namely:

- number of recoverable staff members [Including vacancies that are planned to be filled (refer to note 1.1.1)]
- number of recoverable hours (refer to note 1.1.1 A)
- tariffs (refer to note 1.1.1.2)

The 2020-21 own hours income has been compiled using the same tariff formula applied in the 2019-20 budget, which is aligned to the AGSA funding model.

NOTES TO THE BUDGET

1.1.1. NUMBER OF STAFF AUDIT BUSINESS UNITS (ABUs) ONLY

AUDIT STAFF	BUDGET 2019-20	BUDGET 2020-21	CHANGE	COMMENTS
	STAFF NUMBERS	STAFF NUMBERS	STAFF NUMBERS	
	(1)	(2)		
Business executives	18	18	0	
Deputy business executives	16	23	7	The increase is partly due to the capacitation of business units to effectively and efficiently deliver on the mandate. In addition, new audits of state-owned entities and centres of excellence require that these bands are properly resourced.
Audit senior managers	161	165	3	
Senior manager specialists	10	12	3	
Audit managers	460	473	13	
Assistant managers	607	614	7	
Audit seniors / audit supervisors	98	166	68	The increase is mainly driven by the retention of skilled trainee auditors appointed as audit seniors and audit clerks to capacitate BUs with experienced and skilled resources.
Audit clerks	41	62	22	
Trainee auditors – degree	1 310	716	-594	In the 2020-21 budget trainee auditors have been split into two categories (TAs with CTA and TAs with degree). The 2020-21 budget shows a split of 43% and 57% for CTA and degree respectively. In the future the objective is to have a 60% and 40% mix of CTA and degree respectively.
Trainee auditors – CTA	0	535	535	
Senior IT auditors	29	29	0	IT auditors are maintained at 2019-20 levels
IT auditors	38	37	-1	
Manager specialists	9	4	-5	The decrease in manager specialists' and analysts' bands is due to conversion of these positions to audit manager and assistant manager bands. The decrease in auditors is due to the strategic decision to gradually reduce the number to a point where the band is completely phased out.
Auditors	29	26	-3	
Performance auditors	29	28	-1	
Analysts	6	4	-2	
Total audit staff	2 859	2 911	52	

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 audit BUs. 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 2020-21 budget is 65,05% (2019-20 budget: 63,56%). The increase in recovery rates year on year is mainly driven by the increase in recoverable hours as a result of improved efficiencies as well as the conversion of CWC hours to own hours due to the pooling of resources. Refer to the analysis of recovery rates and recoverable hours in the table below.



NOTES TO THE BUDGET

THE DETAILED ANALYSIS OF RECOVERY RATIO AND RECOVERABLE HOURS PER BAND IS REFLECTED BELOW:

BUDGET ITEM	2019-20 BUDGET: RECOVERY RATE PER BAND	2020-21 BUDGET: RECOVERY RATE PER BAND	2019-20	2020-21	CHANGE		COMMENTS
			RECOVERED HOURS	RECOVERED HOURS	HOURS	%	
			(1)	(2)	(2)-(1)	(2)-(1)	
Audit staff							
Business executives	15%	16%	5 313	5 477	164	3,1%	The net increase in recoverable hours of 71 519 is due to the following:
Deputy business executives	22%	21%	6 957	9 642	2 685	38,6%	
Senior managers	47%	48%	151 686	154 099	2 413	1,6%	
Senior manager specialists	18%	32%	2 786	4 747	1 961	70,4%	Increase of 181 565 hours as a result of: <ul style="list-style-type: none">▪ New audits (43 020)▪ Net movement in CWC and catch-up audits (62 319)▪ Scope and risk (76 226)
Audit managers	63%	63%	576 619	581 898	5 279	0,9%	
Manager specialists	32%	15%	5 541	1 199	(4 342)	-78,4%	
Assistant managers	65%	66%	795 054	800 937	5 882	0,7%	Decrease of 110 046 hours as a result of: <ul style="list-style-type: none">▪ Efficiencies (98 797)▪ Discontinued audits (11 249)
Performance auditors	42%	66%	22 074	30 557	8 483	38,4%	
Analysts	52%	55%	15 780	4 372	(11 407)	-72,3%	
Senior auditors	65%	65%	129 638	217 002	87 365	67,4%	The change in recoverable hours within bands is due to the movement in recoverable staff numbers within the bands.
Auditors	66%	67%	38 877	34 274	(4 603)	-11,8%	
IT auditors	65%	66%	49 826	48 860	(966)	-1,9%	
Senior IT auditors	65%	65%	38 040	37 739	(301)	-0,8%	
Audit clerks	70%	70%	58 078	88 403	30 325	52,2%	
Trainee auditors	67%	68%	1 769 095	966 358	(802 737)	-45,4%	
Trainee auditors CTA	0%	71%	-	751 318	751 318	100,0%	
Total			3 665 362	3 736 881	71 519	2,0%	

NOTES TO THE BUDGET

1.1.1. B. OWN HOURS – NON-RECOVERABLE HOURS AND RATIOS

BUDGET ITEM	2020-21 RATIOS							2020-21 BUDGET		2019-20 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 executives	11%	4%	0%	0%	6%	61%	82%	29 520	1 640	29 774	1 654
Deputy business executives	11%	4%	0%	0%	6%	56%	77%	35 328	1 536	24 852	1 553
Senior managers	11%	4%	0%	0%	6%	29%	50%	165 158	1 004	162 637	1 009
Senior manager specialists	11%	4%	0%	9%	5%	21%	50%	12 072	1 006	9 582	1 009
Audit managers	11%	4%	0%	0%	6%	15%	35%	333 585	706	371 030	807
Manager specialists	11%	4%	0%	4%	5%	11%	35%	2 824	706	5 315	625
Assistant managers	11%	4%	2%	0%	6%	11%	34%	419 305	683	416 195	686
Performance auditors	11%	4%	2%	3%	6%	8%	34%	19 067	683	19 890	686
Analysts	11%	4%	2%	3%	6%	8%	34%	2 732	683	4 115	686
Audit supervisors	11%	4%	4%	0%	6%	9%	34%	113 207	683	66 870	686
Senior IT auditors	11%	4%	4%	0%	6%	9%	34%	19 807	683	19 890	686
Auditors	11%	4%	4%	0%	6%	7%	32%	16 770	645	18 558	646
Audit clerks	11%	4%	4%	0%	6%	4%	29%	36 639	587	24 711	605
Trainee auditors	11%	4%	8%	0%	6%	4%	33%	479 283	669	898 575	686
Trainee auditors CTA	11%	4%	4%	0%	6%	4%	29%	313 996	587	-	-
IT auditors	11%	4%	6%	0%	5%	4%	30%	22 348	604	22 996	605

1.1.1.2 RECOMMENDED TARIFFS

Tariffs are based on average staff costs per band and interval, mark-up factor and recoverable hours per band (staff cost x mark-up factor ÷ recoverable hours). The average 2020-21 budget tariff is R819 per hour (2019-20: R781 per hour). This translates into an increase of R38 per hour or 4,9% which is below the projected inflation rate (CPI) of 5,7%.



NOTES TO THE BUDGET

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE	COMMENTS
	RAND PER HOUR (AVERAGE)	RAND PER HOUR (AVERAGE)	RAND PER HOUR (AVERAGE)	
	(1)	(2)	(2)-(1)	
Audit staff				
Business executives	3 273	3 437	164	The tariff increase per hour of R38 or 4,9% year-on-year is below the budgeted salary increase of 6%.
Deputy business executives	3 759	4 146	387	
Senior managers	2 246	2 385	139	
Senior manager specialists	2 084	2 195	111	The change in the average tariff per band is mainly due to the movement of staff between bands as a result of promotions and progression in studies especially at the TA band.
Audit managers	1 583	1 673	90	
Manager specialists	1 115	1 435	320	
Assistant managers	961	1 020	59	In addition, staff mix and change in recoverable hours within bands also contributed to the movement in tariffs. The tariff decrease at audit clerk and TA band is mainly due to a higher growth in recovered hours compared to the growth in salary costs.
Performance auditors	587	624	36	
Analysts	482	612	130	
Senior auditors	542	607	64	
Senior IT auditors	504	563	59	
Auditors	268	540	272	
Audit clerks	514	400	(115)	
Trainee auditors	354	291	(10)	
Trainee auditors CTA		412		
IT auditors	354	304	(49)	
Average	781	819	38	

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 the private audit firms' B-BBEE score. In keeping with the previous year's practice, specific provision has been made for additional 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) and also to assist in carrying out audits due to additional work resulting from the take-over of some SOEs.

BUDGET ITEM	2019-20 BUDGET R'000	2020-21 BUDGET R'000	COMMENTS
Enterprise development	447 529	478 902	This is in line with the AGSA's practice of outsourcing work to private audit firms. The increase is due to the allocation of additional work to support the emerging private audit firms.
Pre-issuance	57 113	60 213	Review of audit files before the finalisation of audit reports for presentation to auditees.
Vacancies	87 915	120 959	Provision for additional contract work to accommodate unforeseen vacancies. Bulk of the work is to assist in carrying out audits taken over from some of the SOEs.
Total	592 557	660 074	
% of total income	16%	17%	

NOTES TO THE BUDGET

1.3. S&T – RECOVERABLE

BUDGET ITEM	REF	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
S&T – recoverable	1.3.1	167 245	183 217	15 972	9,6%
Total		167 245	183 217	15 972	9,6%
% of total income		5%	5%		

1.3.1. CHANGE FROM 2019-20 BUDGET TO 2020-21 BUDGET

The S&T calculation is based on the S&T policy rates and the planned trips to conduct audits. The growth is due to inflation and partly the take-back of some CWC and SOE audits.

1.4. OTHER INCOME

BUDGET ITEM	REF.	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Interest received: Investments	1.4.1	23 843	24 942	1 100	4,6%
Interest received: Current account		15 374	16 084	709	4,6%
Sundry income	1.4.2	29 402	25 115	(4 287)	-14,6%
Total		68 619	66 141	1 716	-3,6%

1.4.1. INTEREST RECEIVED

The overall decrease in interest received is mainly due to the decrease in interest on debtors as a result of the expected reduction in long-outstanding debt, especially on the financially distressed and 1% debtors. The increase in interest on both investments and current account is due to the planned growth in cash balance as a result of expected improvement in cash collection especially on the 1% debtors. In line with the amendments to the PAA, the 1% debt will be recovered as a direct charge from the national revenue fund as opposed to the payment from the National Treasury budget.

1.4.2. SUNDRY INCOME

Sundry income includes the interest charged on long-outstanding debts, income received from tender documents, and sales from the gift shop. The decrease is mainly due to the expected decline in long-outstanding debts especially the 1% debtors.

1.5 APPROPRIATION INCOME

The R50 million appropriation income will be used to fund the cost of implementing the functions and powers brought by the amendments to the PAA. These costs include, amongst others, the cost of conducting further work on material irregularities, the cost of internal capacity and structures, increased legal and specialist fees and intensive training of our staff on the PAA coupled with opportunity cost / loss of revenue as a result of training our audit teams.



NOTES TO THE BUDGET

2. PERSONNEL EXPENDITURE

BUDGET ITEM	REF	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Leave pay provision	2.1	37 000	37 001	1	0,0%
Medical aid provision	2.2	3 290	3 290	-	0,0%
Normal salary and benefits	2.3	2 075 701	2 224 448	148 747	7,2%
Other incentives	2.4	40 372	37 878	(2 494)	-6,2%
UIF & WCA	2.5	6 693	7 056	363	5,4%
Total		2 163 056	2 309 673	146 617	6,8%
% of total income		59,7%	59,2%		

A more detailed analysis is shown in tables 2.1 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 is limited to a maximum of 30 days per employee at resignation and 120 days on retirement. Employees are encouraged to take leave as required by the policy; as a result, the 2020-21 budget has been kept the same as the previous year due to a combination of expected decrease in accumulated leave and increase in salary costs and staff headcount.

2.2. POST-RETIREMENT MEDICAL AID PROVISION

These estimates are based on actuarial projections by Alexander Forbes Actuaries for the 2020-21 forecast.

NOTES TO THE BUDGET

2.3. NORMAL SALARY

2.3.1. AUDIT STAFF (ABUs)

EMPLOYEE GROUP	TOTAL		AVERAGE SALARY PER BAND R'000	POSITIONING AGAINST BENCHMARKED RANGE R'000	COMMENTS
	NO.	R'000			
Business executives	18	36 903	2 050	R1 881 - R2 352 - R2 822	The average salary per band is within the salary ranges benchmarked by the AGSA's People and Organisation Effectiveness BU.
Deputy business executives	23	39 753	1 728	R1 548 - R1 936 - R2 323	
Audit senior managers	165	219 195	1 332	R1 101 - R1 483 - R1 864	
Senior manager specialists	12	15 016	1 251	R1 101 - R1 483 - R1 864	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.
Manager specialists	4	3 710	927	R659 - R1 042 - R1 425	
Performance auditors	28	11 514	412	R413 - R517 - R620	
Analysts	4	1 476	369	R360 - R518 - R676	
IT auditors	37	7 750	209	R157 - R341 - R524	The audit clerks group consists of employees who have successfully completed their training contracts but who are behind in academic progress. These employees are transferred from the trainee auditor's band to the audit clerks' band on fixed-term contract.
Senior IT auditors	29	12 144	419	R390 - R532 - R674	
Audit managers	473	471 371	998	R659 - R1 042 - R1 425	
Assistant managers	614	390 162	636	R440 - R733 - R1 026	
Audit seniors / audit supervisors	166	70 727	427	R383 - R530 - R676	
Auditors	26	9 728	374	R291 - R411 - R530	
Audit clerks	62	17 014	273	R236 - R304 - R371	
Trainee auditors CTA	716	117 476	164	R131 - R318 - R505	
Trainee auditors	535	133 661	250	R218 - R275 - R331	
Total	2 911	1 557 598	535		

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



NOTES TO THE BUDGET

2.3.2. SUPPORT STAFF

EMPLOYEE GROUP	TOTAL		AVERAGE SALARY PER BAND R'000	POSITIONING AGAINST BENCHMARKED RANGE R'000	COMMENTS
	NO.	R'000			
Corporate executive group	14	47 782	3 413	R2 454 - R4 206 - R5 957	Includes salaries of the auditor-general and deputy auditor-general.
Business executives	10	20 521	2 052	R1 791 - R2 239 - R2 687	
Deputy business executives	9	15 861	1 762	R1 442 - R1 803 - R2 164	The salary per band is within the salary ranges benchmarked by the People and Organisation Effectiveness Business Unit.
Senior managers	97	135 426	1 395	R1 101 - R1 377 - R1 652	
Managers	296	262 949	890	R505 - R884 - R1 262	
Admin staff & specialists	410	184 312	450	R156 - R275 - R620	
Total support staff	835	666 850	798		

2.3.3. TOTAL STAFF

BUSINESS FOCUS AREAS	2019-20 BUDGET		2020-21 BUDGET		COMMENTS
	NO.	R'000	NO.	R'000	
Total audit staff	2 859	1 493 163	2 911	1 557 598	This includes both salaries and overtime costs. The increase in audit staff remuneration is mainly due to the annual salary increases, movements between bands and the new appointments to capacitate the business units to address the growth in audit work as well as the take-over of some SOE audits.
Total support staff in audit and non-audit business units	765	582 538	835	666 850	
Total staff	3 624	2 075 701	3 747	2 224 448	The increase in support staff remuneration is due to annual salary increase and the appointment of additional staff to support and coordinate the extended functions and powers as a result of the PAA amendments. The creation of a new business unit and the appointments of new staff to deal with material irregularities is included in the salary costs.

NOTES TO THE BUDGET

2.4. OTHER INCENTIVES

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Group life scheme	40 139	37 642	(2 496)	-6,2%	The decrease in the group risk costs is mainly driven by the AGSA's claim history and the wage bill year on year. The actual claim rate for 2018-19, which is used as base for 2020-21 budget, was lower than expected, hence the decrease in the 2020-21 budget.
Long-service awards	233	235	2	1,1%	Long-service awards are part of the staff retention incentives (total reward) and the increase is mainly driven by the number of staff qualifying for the reward.
Business unit recognition scheme	3 152	3 613	461	14,6%	These are BU recognition incentives used to reward teamwork and to promote staff morale. The total increase is mainly driven by the growth in staff headcount.
Total	43 523	41 491	(2 032)	-4,7%	

2.5. UIF & WCA

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(2)	(2)-(1)	(2)-(1)
UIF employer's contribution	5 283	5 516	233	4,4%
Workmen's compensation premiums	1 410	1 540	130	9,2%
Total	6 693	7 056	363	5,4%

These levies are based on the full budgeted staff complement of 3 747 and have been calculated for the full year in terms of the relevant legislation.

2.6. PERFORMANCE BONUS

The decrease in the projected performance bonus for 2020-21 is due to the reprioritisation of projects to be funded in the 2020-21 financial year (e.g. funding of PAA-associated costs etc.).

NOTES TO THE BUDGET

3. OUTSOURCED SERVICES

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Consultants' fees	36 290	38 723	2 433	6,7%
▪ On-going projects	8 218	26 488	18 270	222,3%
▪ Once-off ad hoc projects	28 071	12 244	(15 827)	-56,4%
Total	36 289	38 732	2 443	6,7%
% of total income	1,0%	1,0%		

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

BUDGET ITEM	2020-21 BUDGET			COMMENTS
	ON- GOING	ONCE- OFF	TOTAL	
	R'000	R'000	R'000	
Quality control	1 232		1 232	External reviews and annual quality control reviews by the Independent Regulatory Board for Auditors (IRBA), mandatory quality control review of specialised audit business units by experts, reviews of information systems and reviews performed by the internal (AGSA) Quality Control BU.
Finance	510	9 989	10 499	The relocation of head office to new premises which was supposed to take place in 2019-20 has been postponed to the 2020-21 financial year. This includes professional fees required for successfully delivering on the project.
Information systems audit	2 400		2 400	Development of audit methodologies to assist in audits, reviewing skills of current staff to ensure that it is compatible with regularity audits, access management review automation and the AGSA data analytics strategic project, to ensure continued support and improvement of the services offered to various audit BUs.
People & organisation effectiveness	3 550		3 550	Organisational culture journey map and executive coaching which includes the leadership assessment development centre (LADC)/ management assessment development centre (MADC).
Communication	1 646		1 646	Media content creation and monitoring, quarterly media analysis, technical writer and audit of content for the annual report to ensure the AGSA's messages are simple, clear and relevant.

NOTES TO THE BUDGET

BUDGET ITEM	2020-21 BUDGET			COMMENTS
	ON-GOING	ONCE-OFF	TOTAL	
	R'000	R'000	R'000	
Information, communication & technology	5 900	1 800	7 700	<p>Services for:</p> <ul style="list-style-type: none"> System centre configuration manager (SCCM), network and active directory exchange (AD exchange) Service management tool enhancement, service desk and support temp. services Skype for business implementation OneDrive for business /data migration System centre operations manager (SCOM) configuration.
Strategy & transformation	310		310	B-BBEE mid-year and year-end verification audits and the sustainability awareness campaign.
Research and development		400	400	<p>Services to assist with:</p> <ul style="list-style-type: none"> Audit methodology Tax technical support Material irregularities (MI) Specialised support skills needed to audit SOEs.
Performance audit	2 400		2 400	Specialists to assist with the research and development of existing and new focus areas for performance audits and sector focus areas. Specialists will also be used to transfer skills to performance audit staff.
Risk and ethics	270	55	325	<p>Services for:</p> <ul style="list-style-type: none"> Whistle-blowing tool annual fee and investigation of complaints Internal controls monitoring tool annual fee Expert/speaker/presenters at SMEs' capacity building workshops Computer imaging services & specialised investigations to obtain data during investigations as part of electronic evidence gathering process.
Knowledge management	730		730	<p>Services for:</p> <ul style="list-style-type: none"> Knowledge management – emanating from the benchmarking (to attract, develop and retain talent) Electronic document and records management (to enable operational effectiveness and efficiencies).
Strategic audit projects	400		400	Services relating to CWC evaluations including sourcing of external auditors for the reviews of evaluation results performed internally.
Chief people office	650		650	<p>Services for:</p> <ul style="list-style-type: none"> Alumni association/network and development programme Critical skills retention at executive level People Strategy cascading: 10 years of development (People Report – celebrating decades of people development, leadership transformation and 1000 CAs from the AGSA).

NOTES TO THE BUDGET

BUDGET ITEM	2020-21 BUDGET			COMMENTS
	ON-GOING	ONCE-OFF	TOTAL	
	R'000	R'000	R'000	
Business support & operations	1 000		1 000	Services for: <ul style="list-style-type: none"> Legal reference and background checks for new employees Ongoing in-service vetting.
Auditor-general	300		300	AGSA's participation in the Intosai community: as the current chair of the Intosai capacity building committee (CBC), the AGSA is involved in engagements aimed at building efforts of the community of supreme audit institutions. Supporting capacity-building of SAls on the African continent.
Governance & corporate secretariat	240		240	To facilitate Scoag meetings and AGSA governance committees such as remuneration committee, audit committee, ICT steercom, tender committee, MAF polcom, quality control assessment committee (QCAC).
STPAA	2 250		2 250	Provision to contract resources to quantify losses as a result of the MI process.
Investigative audit	2 500		2 500	Services related to CWC resources and for quality review for PFMA and MFMA.
Corporate legal & provisioning services	200		200	Appointment of an expert to draft and implement the strategic sourcing procedures in the organisation.
Total	26 488	12 244	38 732	

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 TO THE BUDGET

4. S&T – IRRECOVERABLE

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
S&T – irrecoverable	34 133	42 647	8 514	25%
Total	34 133	42 647	8 514	25%
% of total income	0,9%	1,1%		

The 25% growth is mainly due to the additional costs as a result of pooling audit staff across business units, especially during MFMA periods. Though these costs are not recoverable from auditees, the advantage comes through improved profit margins.

5. ACCOMMODATION

5.1. RENTALS

The decrease in the average monthly cost per square metre is due to the continuous lease re-negotiations in support of the cost containment strategy.

LOCATION	BUDGET 2019-20			BUDGET 2020-21			MONTHLY COST PER SQUARE METRE	COMMENTS
	SQUARE METRES OCCUPIED	BASIC RENTAL COST	MONTHLY COST PER SQUARE METRE	SQUARE METRES OCCUPIED	TOTAL STAFF ESTABLISHMENT	BASIC RENTAL COST		
Western Cape	3 247	6 993 114	179	3 247	232	10 595 926	272	The year-on-year increase in total rental costs is attributed to a combination of annual escalation per lease agreement as well as lease re-negotiations.
Eastern Cape	3 827	7 476 708	163	3 827	282	9 318 176	203	The decrease in the average monthly cost per square metre is due to the lease re-negotiations of Western Cape and Northwest rentals in support of the cost containment strategy.
Mpumalanga	1 712	2 595 690	126	1 712	161	3 184 177	155	
Kwazulu-Natal	4 085	8 778 784	179	4 085	238	12 154 006	248	
North West	2 004	3 393 595	141	2 004	146	2 371 183	99	



NOTES TO THE BUDGET

LOCATION	BUDGET 2019-20			BUDGET 2020-21			MONTHLY COST PER SQUARE METRE	COMMENTS
	SQUARE METRES OCCUPIED	BASIC RENTAL COST	MONTHLY COST PER SQUARE METRE	SQUARE METRES OCCUPIED	TOTAL STAFF ESTABLISHMENT	BASIC RENTAL COST		
Limpopo	2 130	3 945 825	154	2 130	178	4 529 270	177	Head office relocation was planned for 2019-2020, however the movement to the new premises will only take place in the last month of the 2020-21 financial year (March 2021).
Free State	1 960	3 348 360	142	1 960	196	2 523 490	107	
Johannesburg	3 351	6 965 810	173	3 351	239	8 776 306	218	
Northern Cape	2 031	3 249 408	133	2 031	156	3 799 665	156	
Pretoria	22 300	39 607 587	148	22 300	1 912	37 585 874	140	
Total	46 647	86 354 883	171	46 647	3 740	94 838 073	169	

5.2. FINANCE CHARGES & AMORTISATION OF ASSETS (RIGHT OF USE)

LOCATION	2020-21 BUDGET		COMMENTS
	AMORTISATION	FINANCE CHARGES	
Western Cape	8 601 523	4 666 152	The new IFRS standard on leases came into effect 1 January 2019. In this standard, the present value of the lease payments is regarded as right-of-use asset and a related lease liability under long-term liabilities. Therefore, the amortisation and finance charges are written off; as this is an accounting entry it will gradually decrease and will eventually equal the actual lease payments at the end of the lease term.
Eastern Cape	8 066 986	539 202	
Mpumalanga	2 462 442	2 270 739	
Kwazulu-Natal	8 771 858	11 740 954	
North West	2 042 151	201 023	
Limpopo	3 720 813	1 459 107	
Free State	2 246 322	102 327	
Johannesburg	6 571 057	6 356 498	
Northern Cape	2 919 998	2 845 830	
Pretoria	34 919 318	2 019 854	
Total	80 322 468	32 201 686	

NOTES TO THE BUDGET

6. STAKEHOLDER RELATIONSHIPS

BUDGET ITEM	REF.	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Liaison	6.1.1	11 215	7 521	(3 694)	-32,9%
Internal stakeholder	6.1.2	4 003	4 356	353	8,8%
External stakeholder	6.1.3	2 472	3 334	862	34,9%
Total		17 690	15 211	(2 480)	-14,0%
% of total income		0,5%	0,4%		

6.1. STAKEHOLDER RELATIONSHIPS

6.1.1. LIAISON

Contained in liaison are costs of employee communication, media management, events management and branding. The increase is mainly driven by awareness sessions on the PAA amendments and a drive to enhance the AGSA's brand in order to improve the employee value proposition.

6.1.2. INTERNAL STAKEHOLDERS

BUDGET ITEM	2019-20 BUDGET			2020-21 BUDGET			VARIANCE		COMMENTS
	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)			
Business unit team effectiveness activities	3 624	1 105	4 003	3 747	1 162	4 356	210	143	These are activities that occur every year for internal stakeholder relationship improvement and include costs related to relationship building, farewell functions, staff lunches etc. The total increase is aligned to the growth in staff headcount and inflation (CPI).
Total	3 624	1 105	4 003	3 747	1 162	4 356	210	143	

NOTES TO THE BUDGET

6.1.3. EXTERNAL STAKEHOLDERS

BUDGET ITEM	2019-20 BUDGET			2020-21 BUDGET			VARIANCE
	NUMBER OF EM- PLOYEES	ALLOW- ANCE PER ANNUM	TOTAL	NUMBER OF EM- PLOYEES	ALLOW- ANCE PER ANNUM	TOTAL	
		R'000	R'000		R'000	R'000	
	(1)	(2)	(3)	(4)	(5)	(6)	
Business executives/ heads of units – national	25	12	295	19	12	228	(67)
Business executives – provincial	9	12	111	9	12	111	-
Deputy business executives	26	11	282	32	12	384	102
Senior managers	242	7	1 599	274	9	2 426	827
Exco	14	13	185	14	13	185	-
Total	316	8	2 472	348	10	3 334	862

These costs relate to the improvement of relationships and communication with both internal and external stakeholders. The objective with regard to interaction with external stakeholders is to improve the consistency and effectiveness of the AGSA's messages by providing insights to its auditees on their audit outcomes. Internal stakeholder costs are attributable to investment in staff aligning their contribution to the vision and mission of the AGSA. The budget allowance applied per head to compute the budget costs has been kept the same as the 2019-20 budget.

6.2. REGIONAL CONGRESSES (STRATEGIC ALIGNMENT WORKSHOP)

BUDGET ITEM	2019-20 BUDGET			2020-21 BUDGET			VARIANCE	COMMENTS
	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)		
BU / CE workshop	3 624	1 555	5 636	3 747	1 962	7 351	1 715	The growth is due to the continued BU/corporate executive engagement as a result of the implementation of PAA amendments and interventions to address the outcome of the employee engagement survey.
Senior management workshop (SMW)	316	12 668	4 000	348	11 508	4 000	-	
Total			9 636			11 351	1 715	

NOTES TO THE BUDGET

6.3. FOREIGN VISITORS

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Foreign visitors	200	270	70	35%
Total	200	270	70	35%

These expenses relate to foreign visitors from the other SAIs to the AGSA and are based on the expected number of visitors. The number of foreign visitors in 2020-21 and the related costs are expected to increase compared to 2019-20.

6.4. OVERSEAS TRAVEL

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Auditor-general & deputy auditor-general	3 800	5 000	1 200	31,6%	Planned trips for the auditor-general and the deputy auditor-general. The auditor-general's international commitments include Intosai (capacity building committee chairperson), Afrosai and Afrosai-E amongst others. *
Institutional cooperation and others	2 700	2 000	(700)	-25,9%	Intosai (regional working groups) responsibilities of subject matter experts as well as conferences/seminars amongst others. The decrease is due to the SAI Canada peer review which will take place in 2019-20 and is therefore not included in the 2020-21 budget.
Total	6 500	7 000	500	7,7%	

* The costs for the auditor-general include expenses of staff supporting the auditor-general in his office who will be travelling with him or on his behalf.

NOTES TO THE BUDGET

7. OVERSIGHT GOVERNANCE

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Parliamentary oversight (Scoag)	268	180	(88)	-33%	The budget is made up of fees paid to external members of the advisory structures and committees e.g. remuneration, audit, quality control assessment. The budgeted costs and increases are mainly driven by the increase in the number of meetings held by various committees. The increase in the 2020-21 budget is also driven by the estimated fee for external members of a new advisory committee for material irregularities.
Corporate governance boards (auditor-general advisory board, audit committee, and quality control assessment committee)	1 845	2 249	404	22%	
Total	2 113	2 429	316	15%	
% total income	0,06%	0,06%			

8. AUDIT FEES

8.1. EXTERNAL AUDIT FEES

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Financial audit	4 088	4 439	351	8,6%	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, internal control reviews etc. Included in the budget is the audit of balanced scorecard, performance bonus and new charge-out rates.
Sustainability review	243	266	23	9,5%	
Other assurance reviews and disbursement	541	590	49	9,0%	
Total	4 872	5 295	423	8,7%	
% of total income	0,1%	0,1%			

NOTES TO THE BUDGET

8.2. INTERNAL AUDIT FEES

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Routine financial audits	1 134	1 240	106	9,3%
Routine human capital related audits	538	-	(538)	-100,0%
Routine internal controls audits	2 122	2 292	170	8,0%
Ad hoc assignments and systems queries (CAATS application)	496	536	40	8,1%
Project management and attendance of Audit Committee meetings	311	331	20	6,4%
Risk management meetings and strategic risk assessment	200	220	20	9,8%
Audit software project review (ICT governance, strategy review and IC strategy review)	-	600	600	100,0%
Disbursements	144	156	12	8,3%
Total	4 946	5 375	429	8,7%
% of total income	0,1%	0,1%		

The increase is attributed to inflation (CPI) as well as the complexity of audits that are expected to be performed such as IT security review, business continuity management review, ICT governance and strategy review.

9. RECRUITMENT EXPENSES

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Advertisements	1 405	1 503	98	7,0%	Costs related to advertisement of vacancies and graduate recruitment programmes. The increase is due to inflation and the increase in the number of advertisement to fill vacant and new positions.
Personnel agency fees	3 000	3 000	-	0,0%	Agency fees are based on a percentage of salary costs of staff expected to be recruited in the 2020-21 financial year. This includes the appointments of additional staff as a result of take-over of some SOE audits as well as additional staff to support and coordinate the extended functions and powers offered by the PAA amendments.
Interviews	1 608	1 630	22	1,4%	The increase is due to interviews emanating from the talent pools which require some candidates to travel to other regions. Included in the budget are the costs of performing psychometric assessments as part of recruitment processes.

NOTES TO THE BUDGET

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Transfer and relocation expenses	3 500	3 500	-	0,0%	The costs include pre-visits costs for internal and external candidates and reimbursement of transportation costs as well as three months' payment of accommodation costs. The level of the transfers and relocations is expected to be the same as 2019-20, hence the costs are kept the same as the 2019-20 budget.
Total	9 513	9 633	120	1,3%	
% of total income	0,3%	0,2%			

10. LEARNING AND DEVELOPMENT

BUDGET ITEM	REF.	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Membership fees	10.1	23 109	20 629	(2 479)	-10,7%
Training:		41 258	33 114	(8 143)	-19,7%
Internal training	10.2	28 979	24 774	(4 204)	-14,5%
Conference and seminars		7 193	3 000	(4 193)	-58,3%
Graduate programmes		5 086	5 340	254	5,0%
Study assistance: employees	10.3	20 115	19 284	(831)	-4,1%
HC development projects		2 854	3 277	422	14,8%
Bursaries	10.4	25 923	36 394	10 470	40,4%
Study support incentive scheme		6 699	5 992	(707)	-10,6%
Tertiary assistance	10.4	5 000	5 613	613	12,3%
Study support incentive scheme: Top-up one		178	168	(10)	-5,6%
Skills development levy		19 820	21 579	1 759	8,9%
Skills development levy – recovered		(10 650)	(11 257)	(608)	5,7%
Total		134 307	134 793	486	0,4%
% of total income		3,7%	3,5%		

10.1. MEMBERSHIP FEES

The 2020-21 budget for membership fees is based on current and future professional staff intake. The decrease is mainly driven by the reduction in Southern African Institute of Government Auditors (Saiga) membership fees as well as the expected low intake of registered government auditor (RGA) trainees compared to previous years.

NOTES TO THE BUDGET

10.2. TRAINING

TYPE OF EXPENSE	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Internal	28 979	24 774	(4 204)	-14,5%
Conference and seminars	7 193	3 000	(4 193)	-58,3%
Graduate programmes	5 086	5 340	254	5,0%
Total	41 258	33 114	(8 143)	-19,7%

The decrease is mainly as a result of the change in the training interventions planned for 2020-21 and future. Instead of face-to-face interactions (classroom model) some of the training will be conducted by using eLearning. The budget also includes the cost of the PAA amendments-related training which will be conducted internally to contain the costs.

10.3. STUDY ASSISTANCE: EMPLOYEES

COURSE OF STUDY	2019-20 BUDGET	2020-21 BUDGET	COMMENTS
	R'000	R'000	
Diploma	149	143	This is in line with the AGSA's preference to focus on graduate students. The bulk of the amount budgeted relates to 1 251 auditors (budget 2019-20: 1 210).
Degree	547	524	
CTA / Honours	13 120	12 578	
FQE support courses	1 897	1 819	
Non-accounting degrees and diplomas	1 250	1 198	
Post-graduate, RGA, CISA	3 153	3 023	
Total	20 115	19 284	

The budgeted amount is influenced by the study support policy which prescribes that the AGSA should only offer financial assistance to employees that meet their academic progress requirements and to those that qualify for study assistance.

10.4. EXTERNAL STUDENT BURSARIES AND TERTIARY ASSISTANCE

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

	2019-20 BUDGET	2020-21 BUDGET
	R'000	R'000
Thuthuka	15 491	21 043
External bursaries	9 059	12 306
Sponsorship, functions & other	1 373	1 865
Tertiary assistance	5 000	6 792
Total	30 923	42 006



NOTES TO THE BUDGET

SAICA THUTHUKA PROGRAMME

The investment in Thuthuka support is in line with the strategy to improve the trainee auditor mix of 60% CTA and 40% degree. The increase is due to the rise in the number of students supported by this programme from 210 (2019-20) to 230 in 2020-21. The 60%/40% TA mix strategy will result in improved recovery rates due to less time spent on study activities.

EXTERNAL BURSARIES AND CENTENARY SCHOLARSHIP

This refers to the cost of our commitment to 134 external bursary holders (2019-20 budget: 129). The increase in the number of students is driven by the increased investment in the Thuthuka programme to improve the intake of trainees with CTA.

NAME OF UNIVERSITY	NO. OF STUDENTS: BUDGET 2019-20	NO. OF STUDENTS: BUDGET 2020-21
Johannesburg	22	18
Witwatersrand	14	10
Pretoria	10	10
Monash	-	2
Free State	16	12
Kwazulu-Natal	5	8
Cape Town	8	10
Stellenbosch	6	5
Nelson Mandela Metro	1	7
North West	18	15
Fort Hare	19	20
Rhodes	5	2
Limpopo	4	10
Western Cape	1	5
Total	129	134

TERTIARY ASSISTANCE

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

NOTES TO THE BUDGET

11. EMPLOYEE WELLNESS PROGRAMME

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Employee wellness programmes	4 000	15 288	11 288	282,2%	This relates to fees paid to external service providers for various services, which include employee assistance, executive wellness, lifestyle management and mental ill-health. The increase is due to aligning the budget to 2019-20 projections. The budget has factored in additional emotional support programmes for employees affected by threats and intimidation. Also included is the internship programme for candidates with disabilities.
Socio-economic development programme	1 480	1 480	-	0,0%	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. A number of such initiatives are included.
Auditor-general's social responsibility	2 508	2 508	-	0,0%	These costs typically include the AGSA's centenary scholarship fund and sponsorship of tables at fundraising events hosted by organisations such as the Association for the Advancement of Black Accountants of Southern Africa etc.
Enterprise development	2 000	4 000	2 000	100,0%	This includes B-BBEE interventions made by the AGSA to support and uplift small black audit firms. The budget increased from 2019-20 due to new intakes that will be added to the programme in 2020-21. However in future the budget is expected to reduce as the beneficiaries are expected to obtain their own assignments.
Total	9 988	23 276	13 288	133,0%	



NOTES TO THE BUDGET

12. TECHNOLOGICAL SERVICES

BUDGET ITEM	REF.	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Licence and equipment maintenance	12.1	64 229	84 075	19 847	30,9%
Hiring of equipment – rental	12.2	5 881	5 737	(144)	-2,4%
Hiring of equipment – copy charges		1 661	1 909	248	14,9%
Total		71 771	91 721	19 951	27,8%
% of total income		2,0%	2,4%		

12.1. COMPUTER SERVICES

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
IT maintenance and support	35 587	50 092	14 505	40,8%	This includes mobile connectivity costs, licences, support for PeopleSoft, Microsoft and TeamMate. The increase is mainly driven by new items included in the 2020-21 budget namely riverbed, PAA tool (CMS), hosted data centre, and other costs related to the maintenance of IT infrastructure.
Networks	10 070	8 800	(1 270)	-12,6%	
Security	3 612	7 148	3 536	97,9%	
Telecommunications	560	369	(191)	-34,1%	
3G data usage	14 400	17 666	3 266	227%	The increase is mainly driven by the expected growth in data usage from 12 terabytes (12TB) to 14 terabytes per month as a result of growth in staff headcount.
Total	64 229	84 075	19 846	30,9%	
% of total income	1,8%	2,2%			

12.2. HIRING OF EQUIPMENT – RENTAL

The rental agreement of R3 800 per month remains the same as 2019-20, the growth is driven by the increase in the number of copies to be printed.

NOTES TO THE BUDGET

13. INSURANCE AND LEGAL FEES

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE		COMMENTS
	R'000	R'000	R'000	%	
	(1)	(3)	(3)-(1)	(3)-(1)	
Insurance	3 177	4 077	900	28,3%	The increase is mainly due to the self-insurance provision intended to cover AGSA notebooks.
Legal fees and contingency	31 491	6 000	(25 491)	-80,9%	These costs relate to the anticipated labour-related cases, costs related to litigation of delinquent debtors and legal costs for audit pushbacks. The decrease is mainly due to the exclusion of referral/legal costs related to the PAA which were included in the 2019-20 budget.
Total	34 668	10 077	(24 591)	-70,9%	
% of total income	1,0%	0,3%			

14. OFFICE MAINTENANCE

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
	R'000	R'000	R'000	%
	(1)	(3)	(3)-(1)	(3)-(1)
Office maintenance	34 765	35 571	806	2,3%
Total	34 765	35 571	806	2,3%
% of total income	1,0%	0,9%		

Included in office maintenance are costs of cleaning (R7,0 million), office improvements, refreshments and publications (R9,3 million), repairs and maintenance (R6,6 million), stationery & printing (R9,1 million) and others (R3,5 million). The increase in the budget is mainly due to the increase in refreshment costs as a result of staff growth as well as repairs & maintenance of furniture & equipment.

NOTES TO THE BUDGET

15. COMMUNICATION

BUDGET ITEM	REF.	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Telephone charges	15.1	3 880	4 196	316	8,1%
Cell phone charges	15.2	9 093	10 177	1 084	11,9%
Postage and courier services		3 191	3 127	(64)	-2,0%
Total		16 164	17 499	1 336	8,3%
% of total income		0,4%	0,4%		

15.1. TELEPHONE CHARGES

The costs are mainly influenced by the budgeted number of staff and the average cost per staff member. The increase is in line with the growth in staff headcount.

15.2. CELL PHONE CHARGES

The increase in cellphone costs is mainly driven by the growth in the budgeted number of qualifying staff, increase in allowances and inflationary adjustments.

16. DEPRECIATION

BUDGET ITEM	REF.	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Right-of-use assets	5.1	0	80 322	80 322	100,0%
Motor vehicles		848	817	(31)	-3,6%
Furniture & equipment		3 010	3 027	17	0,6%
Computer equipment		24 588	26 864	2 276	9,3%
Computer software		10 255	4 785	(5 470)	-53,3%
Leasehold improvements		3 639	5 644	2 005	55,1%
Total		42 340	121 460	79 120	186,9%
% of total income		1,2%	3,1%		

The depreciation expense budget is based on the depreciation of existing assets plus the depreciation of assets to be purchased as per 2019-20 and 2020-21 capital expenditure budgets, based on the AGSA's asset management policy.

The new IFRS standard on leases came into effect 1 January 2019. In this standard the present value of the lease payments is regarded as a right-of-use asset. The 'right-of-use' asset is written off and gradually reduces over the period of the lease term.

NOTES TO THE BUDGET

17. CAPITAL EXPENDITURE BUDGET

17.1. MOTOR VEHICLES

DESCRIPTION	2019-20 BUDGET	ACQUISITIONS: BUDGET 2020-21	DEPRECIATION	2020-21 BUDGET
	NCV			NCV
	R'000			R'000
Motor vehicles	5 417	1 400	817	6 000
Total	5 417	1 400	817	6 000

LOCATION	2019-20 BUDGET	2020-21 BUDGET
	R'000	R'000
Provision for the purchase of motor vehicles in the Finance BU	3 650	1 400
Total	3 650	1 400

17.2. FURNITURE AND EQUIPMENT

DESCRIPTION	2019-20 BUDGET	ACQUISITIONS: BUDGET 2020-21	DEPRECIATION	2020-21 BUDGET
	NCV			NCV
	R'000			R'000
Furniture and equipment	27 860	7 315	3 027	32 148
Total	27 860	7 315	3 027	32 148

LOCATION	2019-20 BUDGET	2020-21 BUDGET	COMMENTS
	R'000	R'000	
Pretoria and other regional offices	22 312	7 315	New furniture acquisition is budgeted for centrally from head office for all our AGSA offices. The AGSA initiated processes for the acquisition of new premises for head office.
Total	22 312	7 315	

NOTES TO THE BUDGET

17.3. LEASEHOLD IMPROVEMENTS

DESCRIPTION	2019-20 BUDGET	ACQUISITIONS: BUDGET 2020-21	DEPRECIATION	2020-21 BUDGET
	NCV			NCV
	R'000			R'000
Leasehold improvements	67 864	53 768	5 644	115 988
Total	67 864	53 768	5 644	115 988

LOCATION	2019-20 BUDGET	2020-21 BUDGET	COMMENTS
	R'000	R'000	
Pretoria and other regional offices	56 612	53 768	Leasehold improvements are budgeted for centrally from head office for all our AGSA offices. Leases for the head office will expire on 28 February 2021 and will be relocated to new premises. The budget for leasehold improvements is for the new office lay-out and design in line with the AGSA branding.
Total	56 612	53 768	

17.4. COMPUTER HARDWARE, NETWORK AND SECURITY

DESCRIPTION	2019-20 BUDGET	ACQUISITIONS: BUDGET 2020-21	DEPRECIATION	2020-21 BUDGET
	NCV			NCV
	R'000			R'000
Computer hardware	75 000	45 976	26 864	94 112
Total	75 000	45 976	26 864	94 112

BUDGET ITEM	REF.	2019-20 BUDGET	2020-21 BUDGET	CHANGE	
		R'000	R'000	R'000	%
		(1)	(3)	(3)-(1)	(3)-(1)
Computer hardware	17.4.1	9 802	17 195	7 393	75,4%
Networks	17.4.2	3 000	2 000	(1 000)	-33,3%
Security	17.4.3	2 500	-	(2 500)	-100,0%
Notebooks	17.4.4	21 962	26 782	4 820	21,9%
Total		37 264	45 977	8 713	23,4%

17.4.1. COMPUTER HARDWARE

The increase is mainly due to riverbed devices that were bought in 2015 which will reach the end of their useful lives in 2020 and will have to be replaced in the 2020-21 financial year. These devices enable the minimisation of data consumption over the wide area network.

NOTES TO THE BUDGET

17.4.2.NETWORKS

The 2020-21 budget is for the new network switches for the new head office building.

17.4.3.SECURITY

No security equipment is budgeted for in 2020-21.

17.4.4.NOTEBOOKS

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

17.5. COMPUTER SOFTWARE

DESCRIPTION	2019-20 BUDGET	ACQUISITIONS: BUDGET 2020-21	DEPRECIATION	2020-21 BUDGET
	NCV			NCV
	R'000			R'000
Computer software	36 904	20 828	4 785	52 947
Total	36 904	20 828	4 785	52 947

BUDGET ITEM	2019-20 BUDGET	2020-21 BUDGET	COMMENTS
	R'000	R'000	
New software licences	10 050	13 828	Additional licences to be procured to accommodate all staff members, e.g. Microsoft (tru-up), Qlikview and Oracle.
New systems implementation	2 523	7 000	New software licences for New payroll solution, Middleware (Integration), In Magic DB Text library software, CSX library security solutions and Learner Management System.
Total	12 573	20 828	

17.6. RIGHT-OF-USE ASSET

DESCRIPTION	2019-20 BUDGET	ACQUISITIONS: BUDGET 2020-21	DEPRECIATION	2020-21 BUDGET
	NCV			NCV
	R'000			R'000
Right-of-use asset	295 791	-	80 322	215 469
Total	295 791	-	80 322	215 469

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



NOTES:

ANNEXURE C

**Proposed Internal
Rates 2020-21**

ANNEXURE C

PROPOSED INTERNAL RATES 2020-21

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
BUSINESS EXECUTIVE			3 437	3 437	3 437	3 437
DEPUTY BUSINESS EXECUTIVE	1 000 000	1 020 000	2 512	2 556	1 778	2 645
	1 020 000	1 040 000	2 562	2 607	1 814	2 698
	1 040 000	1 060 000	2 611	2 658	1 849	2 750
	1 060 000	1 080 000	2 661	2 708	1 884	2 802
	1 080 000	1 100 000	2 711	2 759	1 919	2 855
	1 100 000	1 120 000	2 761	2 809	1 954	2 907
	1 120 000	1 140 000	2 810	2 860	1 990	2 960
	1 140 000	1 160 000	2 860	2 911	2 025	3 012
	1 160 000	1 180 000	2 910	2 961	2 060	3 064
	1 180 000	1 200 000	2 960	3 012	2 095	3 117
	1 200 000	1 220 000	3 009	3 063	2 130	3 169
	1 220 000	1 240 000	3 059	3 113	2 166	3 221
	1 240 000	1 260 000	3 109	3 164	2 201	3 274
	1 260 000	1 280 000	3 158	3 214	2 236	3 326
	1 280 000	1 300 000	3 208	3 265	2 271	3 379
	1 300 000	1 320 000	3 258	3 316	2 307	3 431
	1 320 000	1 340 000	3 308	3 366	2 342	3 483
	1 340 000	1 360 000	3 357	3 417	2 377	3 536
	1 360 000	1 380 000	3 407	3 467	2 412	3 588
	1 380 000	1 400 000	3 457	3 518	2 447	3 640
	1 400 000	1 420 000	3 507	3 569	2 483	3 693
	1 420 000	1 440 000	3 556	3 619	2 518	3 745
	1 440 000	1 460 000	3 606	3 670	2 553	3 798
	1 460 000	1 480 000	3 656	3 721	2 588	3 850
	1 480 000	1 500 000	3 706	3 771	2 623	3 902
	1 500 000	1 520 000	3 755	3 822	2 659	3 955
	1 520 000	1 540 000	3 805	3 872	2 694	4 007
	1 540 000	1 560 000	3 855	3 923	2 729	4 059
	1 560 000	1 580 000	3 905	3 974	2 764	4 112
	1 580 000	1 600 000	3 954	4 024	2 799	4 164
	1 600 000	1 620 000	4 004	4 075	2 835	4 217
	1 620 000	1 640 000	4 054	4 126	2 870	4 269
	1 640 000	1 660 000	4 104	4 176	2 905	4 321

ANNEXURE C

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 660 000	1 680 000	4 153	4 227	2 940	4 374
	1 680 000	1 700 000	4 203	4 277	2 976	4 426
	1 700 000	1 720 000	4 253	4 328	3 011	4 479
	1 720 000	1 740 000	4 302	4 379	3 046	4 531
	1 740 000	1 760 000	4 352	4 429	3 081	4 583
	1 760 000	1 780 000	4 402	4 480	3 116	4 636
	1 780 000	1 800 000	4 452	4 530	3 152	4 688
	1 800 000	1 820 000	4 501	4 581	3 187	4 740
	1 820 000	1 840 000	4 551	4 632	3 222	4 793
	1 840 000	1 860 000	4 601	4 682	3 257	4 845
	1 860 000	10 000 000	4 651	4 733	3 292	4 898
AUDIT SM	800 000	820 000	1 474	1 319	1 372	1 442
	820 000	840 000	1 510	1 352	1 406	1 478
	840 000	860 000	1 547	1 385	1 440	1 513
	860 000	880 000	1 583	1 417	1 474	1 549
	880 000	900 000	1 620	1 450	1 508	1 585
	900 000	920 000	1 656	1 482	1 542	1 620
	920 000	940 000	1 692	1 515	1 576	1 656
	940 000	960 000	1 729	1 547	1 610	1 692
	960 000	980 000	1 765	1 580	1 644	1 727
	980 000	1 000 000	1 802	1 613	1 677	1 763
	1 000 000	1 020 000	1 838	1 645	1 711	1 798
	1 020 000	1 040 000	1 874	1 678	1 745	1 834
	1 040 000	1 060 000	1 911	1 710	1 779	1 870
	1 060 000	1 080 000	1 947	1 743	1 813	1 905
	1 080 000	1 100 000	1 984	1 775	1 847	1 941
	1 100 000	1 120 000	2 020	1 808	1 881	1 976
	1 120 000	1 140 000	2 056	1 841	1 915	2 012
	1 140 000	1 160 000	2 093	1 873	1 949	2 048
	1 160 000	1 180 000	2 129	1 906	1 982	2 083
	1 180 000	1 200 000	2 166	1 938	2 016	2 119
	1 200 000	1 220 000	2 202	1 971	2 050	2 154
	1 220 000	1 240 000	2 238	2 004	2 084	2 190
	1 240 000	1 260 000	2 275	2 036	2 118	2 226
	1 260 000	1 280 000	2 311	2 069	2 152	2 261
	1 280 000	1 300 000	2 348	2 101	2 186	2 297
	1 300 000	1 320 000	2 384	2 134	2 220	2 332



CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 320 000	1 340 000	2 420	2 166	2 254	2 368
	1 340 000	1 360 000	2 457	2 199	2 287	2 404
	1 360 000	1 380 000	2 493	2 232	2 321	2 439
	1 380 000	1 400 000	2 530	2 264	2 355	2 475
	1 400 000	1 420 000	2 566	2 297	2 389	2 511
	1 420 000	1 440 000	2 602	2 329	2 423	2 546
	1 440 000	1 460 000	2 639	2 362	2 457	2 582
	1 460 000	1 480 000	2 675	2 394	2 491	2 617
	1 480 000	1 500 000	2 712	2 427	2 525	2 653
	1 500 000	1 520 000	2 748	2 460	2 559	2 689
	1 520 000	1 540 000	2 784	2 492	2 592	2 724
	1 540 000	1 560 000	2 821	2 525	2 626	2 760
	1 560 000	1 580 000	2 857	2 557	2 660	2 795
	1 580 000	1 600 000	2 894	2 590	2 694	2 831
	1 600 000	1 620 000	2 930	2 622	2 728	2 867
	1 620 000	1 640 000	2 966	2 655	2 762	2 902
	1 640 000	1 660 000	3 003	2 688	2 796	2 938
	1 660 000	1 680 000	3 039	2 720	2 830	2 973
	1 680 000	1 700 000	3 076	2 753	2 864	3 009
	1 700 000	1 720 000	3 112	2 785	2 897	3 045
	1 720 000	1 740 000	3 148	2 818	2 931	3 080
	1 740 000	1 760 000	3 185	2 851	2 965	3 116
	1 760 000	1 780 000	3 221	2 883	2 999	3 152
	1 780 000	10 000 000	3 258	2 916	3 033	3 187
SM SPECIALIST	800 000	820 000	1 476	1 321	1 374	1 444
	820 000	840 000	1 512	1 353	1 408	1 479
	840 000	860 000	1 548	1 386	1 442	1 515
	860 000	880 000	1 585	1 419	1 476	1 551
	880 000	900 000	1 621	1 451	1 510	1 586
	900 000	920 000	1 658	1 484	1 543	1 622
	920 000	940 000	1 694	1 516	1 577	1 658
	940 000	960 000	1 731	1 549	1 611	1 693
	960 000	980 000	1 767	1 582	1 645	1 729
	980 000	1 000 000	1 803	1 614	1 679	1 764
	1 000 000	1 020 000	1 840	1 647	1 713	1 800
	1 020 000	1 040 000	1 876	1 679	1 747	1 836
	1 040 000	1 060 000	1 913	1 712	1 781	1 871
	1 060 000	1 080 000	1 949	1 745	1 815	1 907
	1 080 000	1 100 000	1 986	1 777	1 849	1 943

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 100 000	1 120 000	2 022	1 810	1 883	1 978
	1 120 000	1 140 000	2 059	1 842	1 917	2 014
	1 140 000	1 160 000	2 095	1 875	1 951	2 050
	1 160 000	1 180 000	2 131	1 908	1 984	2 085
	1 180 000	1 200 000	2 168	1 940	2 018	2 121
	1 200 000	1 220 000	2 204	1 973	2 052	2 157
	1 220 000	1 240 000	2 241	2 006	2 086	2 192
	1 240 000	1 260 000	2 277	2 038	2 120	2 228
	1 260 000	1 280 000	2 314	2 071	2 154	2 264
	1 280 000	1 300 000	2 350	2 103	2 188	2 299
	1 300 000	1 320 000	2 386	2 136	2 222	2 335
	1 320 000	1 340 000	2 423	2 169	2 256	2 370
	1 340 000	1 360 000	2 459	2 201	2 290	2 406
	1 360 000	1 380 000	2 496	2 234	2 324	2 442
	1 380 000	1 400 000	2 532	2 266	2 358	2 477
	1 400 000	1 420 000	2 569	2 299	2 392	2 513
	1 420 000	1 440 000	2 605	2 332	2 425	2 549
	1 440 000	1 460 000	2 641	2 364	2 459	2 584
	1 460 000	1 480 000	2 678	2 397	2 493	2 620
	1 480 000	1 500 000	2 714	2 429	2 527	2 656
	1 500 000	1 520 000	2 751	2 462	2 561	2 691
	1 520 000	1 540 000	2 787	2 495	2 595	2 727
	1 540 000	1 560 000	2 824	2 527	2 629	2 763
	1 560 000	1 580 000	2 860	2 560	2 663	2 798
	1 580 000	1 600 000	2 896	2 593	2 697	2 834
	1 600 000	1 620 000	2 933	2 625	2 731	2 870
	1 620 000	1 640 000	2 969	2 658	2 765	2 905
	1 640 000	1 660 000	3 006	2 690	2 799	2 941
	1 660 000	1 680 000	3 042	2 723	2 833	2 976
	1 680 000	1 700 000	3 079	2 756	2 866	3 012
	1 700 000	1 720 000	3 115	2 788	2 900	3 048
	1 720 000	1 740 000	3 152	2 821	2 934	3 083
	1 740 000	1 760 000	3 188	2 853	2 968	3 119
	1 760 000	1 780 000	3 224	2 886	3 002	3 155
	1 780 000	1 800 000	3 261	2 919	3 036	3 190
	1 800 000	1 820 000	3 297	2 951	3 070	3 226
	1 820 000	1 840 000	3 334	2 984	3 104	3 262
	1 840 000	1 860 000	3 370	3 016	3 138	3 297
	1 860 000	1 880 000	3 407	3 049	3 172	3 333
	1 880 000	1 900 000	3 443	3 082	3 206	3 369



CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 900 000	1 920 000	3 479	3 114	3 240	3 404
	1 920 000	1 940 000	3 516	3 147	3 273	3 440
	1 940 000	1 960 000	3 552	3 180	3 307	3 476
	1 960 000	1 980 000	3 589	3 212	3 341	3 511
	1 980 000	2 000 000	3 625	3 245	3 375	3 547
	2 000 000	10 000 000	3 662	3 277	3 409	3 582
AUDIT MANAGER	500 000	520 000	877	755	820	886
	520 000	540 000	912	785	852	921
	540 000	560 000	946	815	884	955
	560 000	580 000	981	844	916	990
	580 000	600 000	1 015	874	948	1 025
	600 000	620 000	1 049	903	980	1 060
	620 000	640 000	1 084	933	1 012	1 094
	640 000	660 000	1 118	963	1 045	1 129
	660 000	680 000	1 153	992	1 077	1 164
	680 000	700 000	1 187	1 022	1 109	1 199
	700 000	720 000	1 221	1 052	1 141	1 233
	720 000	740 000	1 256	1 081	1 173	1 268
	740 000	760 000	1 290	1 111	1 205	1 303
	760 000	780 000	1 325	1 140	1 237	1 337
	780 000	800 000	1 359	1 170	1 270	1 372
	800 000	820 000	1 393	1 200	1 302	1 407
	820 000	840 000	1 428	1 229	1 334	1 442
	840 000	860 000	1 462	1 259	1 366	1 476
	860 000	880 000	1 497	1 289	1 398	1 511
	880 000	900 000	1 531	1 318	1 430	1 546
	900 000	920 000	1 565	1 348	1 462	1 581
	920 000	940 000	1 600	1 377	1 495	1 615
	940 000	960 000	1 634	1 407	1 527	1 650
	960 000	980 000	1 669	1 437	1 559	1 685
	980 000	1 000 000	1 703	1 466	1 591	1 720
	1 000 000	1 020 000	1 737	1 496	1 623	1 754
	1 020 000	1 040 000	1 772	1 526	1 655	1 789
	1 040 000	1 060 000	1 806	1 555	1 687	1 824
	1 060 000	1 080 000	1 841	1 585	1 720	1 859
	1 080 000	1 100 000	1 875	1 614	1 752	1 893
	1 100 000	1 120 000	1 909	1 644	1 784	1 928
	1 120 000	1 140 000	1 944	1 674	1 816	1 963
	1 140 000	1 160 000	1 978	1 703	1 848	1 998

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 160 000	1 180 000	2 013	1 733	1 880	2 032
	1 180 000	1 200 000	2 047	1 762	1 912	2 067
	1 200 000	1 220 000	2 082	1 792	1 945	2 102
	1 220 000	1 240 000	2 116	1 822	1 977	2 137
	1 240 000	1 260 000	2 150	1 851	2 009	2 171
	1 260 000	1 280 000	2 185	1 881	2 041	2 206
	1 280 000	1 300 000	2 219	1 911	2 073	2 241
	1 300 000	10 000 000	2 254	1 940	2 105	2 275
MANAGER SPECIALIST	500 000	520 000	877	755	774	886
	520 000	540 000	912	785	804	921
	540 000	560 000	946	815	834	955
	560 000	580 000	981	844	865	990
	580 000	600 000	1 015	874	895	1 025
	600 000	620 000	1 049	903	925	1 060
	620 000	640 000	1 084	933	956	1 094
	640 000	660 000	1 118	963	986	1 129
	660 000	680 000	1 153	992	1 016	1 164
	680 000	700 000	1 187	1 022	1 047	1 199
	700 000	720 000	1 221	1 052	1 077	1 233
	720 000	740 000	1 256	1 081	1 107	1 268
	740 000	760 000	1 290	1 111	1 138	1 303
	760 000	780 000	1 325	1 140	1 168	1 337
	780 000	800 000	1 359	1 170	1 198	1 372
	800 000	820 000	1 393	1 200	1 229	1 407
	820 000	840 000	1 428	1 229	1 259	1 442
	840 000	860 000	1 462	1 259	1 289	1 476
	860 000	880 000	1 497	1 289	1 320	1 511
	880 000	900 000	1 531	1 318	1 350	1 546
	900 000	920 000	1 565	1 348	1 380	1 581
	920 000	940 000	1 600	1 377	1 411	1 615
	940 000	960 000	1 634	1 407	1 441	1 650
	960 000	980 000	1 669	1 437	1 471	1 685
	980 000	1 000 000	1 703	1 466	1 502	1 720
	1 000 000	1 020 000	1 737	1 496	1 532	1 754
	1 020 000	1 040 000	1 772	1 526	1 562	1 789
	1 040 000	1 060 000	1 806	1 555	1 593	1 824
	1 060 000	1 080 000	1 841	1 585	1 623	1 859
	1 080 000	1 100 000	1 875	1 614	1 653	1 893

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 100 000	1 120 000	1 909	1 644	1 684	1 928
	1 120 000	1 140 000	1 944	1 674	1 714	1 963
	1 140 000	1 160 000	1 978	1 703	1 744	1 998
	1 160 000	1 180 000	2 013	1 733	1 775	2 032
	1 180 000	1 200 000	2 047	1 762	1 805	2 067
	1 200 000	1 220 000	2 082	1 792	1 835	2 102
	1 220 000	1 240 000	2 116	1 822	1 866	2 137
	1 240 000	1 260 000	2 150	1 851	1 896	2 171
	1 260 000	1 280 000	2 185	1 881	1 926	2 206
	1 280 000	1 300 000	2 219	1 911	1 957	2 241
	1 300 000	10 000 000	2 254	1 940	1 987	2 275
ASSISTANT MANAGER	400 000	420 000	678	588	602	700
	420 000	440 000	711	617	631	734
	440 000	460 000	744	646	661	768
	460 000	480 000	777	675	690	802
	480 000	500 000	810	703	719	837
	500 000	520 000	843	732	749	871
	520 000	540 000	876	761	778	905
	540 000	560 000	909	789	807	939
	560 000	580 000	943	818	837	973
	580 000	600 000	976	847	866	1 007
	600 000	620 000	1 009	875	896	1 041
	620 000	640 000	1 042	904	925	1 076
	640 000	660 000	1 075	933	954	1 110
	660 000	680 000	1 108	962	984	1 144
	680 000	700 000	1 141	990	1 013	1 178
	700 000	720 000	1 174	1 019	1 042	1 212
	720 000	740 000	1 207	1 048	1 072	1 246
	740 000	760 000	1 240	1 076	1 101	1 280
	760 000	780 000	1 273	1 105	1 130	1 315
	780 000	800 000	1 306	1 134	1 160	1 349
	800 000	820 000	1 339	1 163	1 189	1 383
	820 000	840 000	1 372	1 191	1 219	1 417
	840 000	860 000	1 406	1 220	1 248	1 451
	860 000	880 000	1 439	1 249	1 277	1 485
	880 000	900 000	1 472	1 277	1 307	1 519
	900 000	920 000	1 505	1 306	1 336	1 554
	920 000	940 000	1 538	1 335	1 365	1 588

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	940 000	960 000	1 571	1 363	1 395	1 622
	960 000	980 000	1 604	1 392	1 424	1 656
	980 000	1 000 000	1 637	1 421	1 453	1 690
	1 000 000	1 020 000	1 670	1 450	1 483	1 724
	1 020 000	1 040 000	1 703	1 478	1 512	1 758
	1 040 000	1 060 000	1 736	1 507	1 542	1 793
	1 060 000	1 080 000	1 769	1 536	1 571	1 827
	1 080 000	1 100 000	1 802	1 564	1 600	1 861
	1 100 000	1 120 000	1 836	1 593	1 630	1 895
	1 120 000	1 140 000	1 869	1 622	1 659	1 929
	1 140 000	1 160 000	1 902	1 650	1 688	1 963
	1 160 000	1 180 000	1 935	1 679	1 718	1 997
	1 180 000	1 200 000	1 968	1 708	1 747	2 032
	1 200 000	1 220 000	2 001	1 737	1 776	2 066
	1 220 000	1 240 000	2 034	1 765	1 806	2 100
	1 240 000	1 260 000	2 067	1 794	1 835	2 134
	1 260 000	1 280 000	2 100	1 823	1 865	2 168
	1 280 000	1 300 000	2 133	1 851	1 894	2 202
	1 300 000	10 000 000	2 166	1 880	1 923	2 236
PERFORMANCE AUDITORS	400 000	420 000	678	588	626	700
	420 000	440 000	711	617	657	734
	440 000	460 000	744	646	687	768
	460 000	480 000	777	675	718	802
	480 000	500 000	810	703	748	837
	500 000	520 000	843	732	779	871
	520 000	540 000	876	761	809	905
	540 000	560 000	909	789	840	939
	560 000	580 000	943	818	870	973
	580 000	600 000	976	847	901	1 007
	600 000	620 000	1 009	875	931	1 041
	620 000	640 000	1 042	904	962	1 076
	640 000	660 000	1 075	933	992	1 110
	660 000	680 000	1 108	962	1 023	1 144
	680 000	700 000	1 141	990	1 053	1 178
	700 000	720 000	1 174	1 019	1 084	1 212
	720 000	740 000	1 207	1 048	1 115	1 246
	740 000	760 000	1 240	1 076	1 145	1 280
	760 000	780 000	1 273	1 105	1 176	1 315

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	780 000	800 000	1 306	1 134	1 206	1 349
	800 000	820 000	1 339	1 163	1 237	1 383
	820 000	840 000	1 372	1 191	1 267	1 417
	840 000	860 000	1 406	1 220	1 298	1 451
	860 000	880 000	1 439	1 249	1 328	1 485
	880 000	900 000	1 472	1 277	1 359	1 519
	900 000	920 000	1 505	1 306	1 389	1 554
	920 000	940 000	1 538	1 335	1 420	1 588
	940 000	960 000	1 571	1 363	1 450	1 622
	960 000	980 000	1 604	1 392	1 481	1 656
	980 000	1 000 000	1 637	1 421	1 512	1 690
	1 000 000	1 020 000	1 670	1 450	1 542	1 724
	1 020 000	1 040 000	1 703	1 478	1 573	1 758
	1 040 000	1 060 000	1 736	1 507	1 603	1 793
	1 060 000	1 080 000	1 769	1 536	1 634	1 827
	1 080 000	1 100 000	1 802	1 564	1 664	1 861
	1 100 000	1 120 000	1 836	1 593	1 695	1 895
	1 120 000	1 140 000	1 869	1 622	1 725	1 929
	1 140 000	1 160 000	1 902	1 650	1 756	1 963
	1 160 000	1 180 000	1 935	1 679	1 786	1 997
	1 180 000	1 200 000	1 968	1 708	1 817	2 032
	1 200 000	1 220 000	2 001	1 737	1 847	2 066
	1 220 000	1 240 000	2 034	1 765	1 878	2 100
	1 240 000	1 260 000	2 067	1 794	1 908	2 134
	1 260 000	1 280 000	2 100	1 823	1 939	2 168
	1 280 000	1 300 000	2 133	1 851	1 970	2 202
	1 300 000	10 000 000	2 166	1 880	2 000	2 236
ANALYST	400 000	420 000	678	588	626	674
	420 000	440 000	711	617	657	707
	440 000	460 000	744	646	688	740
	460 000	480 000	777	675	718	773
	480 000	500 000	810	703	749	806
	500 000	520 000	843	732	779	839
	520 000	540 000	876	761	810	872
	540 000	560 000	909	789	840	905
	560 000	580 000	943	818	871	938
	580 000	600 000	976	847	901	970
	600 000	620 000	1 009	875	932	1 003
	620 000	640 000	1 042	904	963	1 036

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	640 000	660 000	1 075	933	993	1 069
	660 000	680 000	1 108	962	1 024	1 102
	680 000	700 000	1 141	990	1 054	1 135
	700 000	720 000	1 174	1 019	1 085	1 168
	720 000	740 000	1 207	1 048	1 115	1 201
	740 000	760 000	1 240	1 076	1 146	1 234
	760 000	780 000	1 273	1 105	1 176	1 266
	780 000	800 000	1 306	1 134	1 207	1 299
	800 000	820 000	1 339	1 163	1 238	1 332
	820 000	840 000	1 372	1 191	1 268	1 365
	840 000	860 000	1 406	1 220	1 299	1 398
	860 000	880 000	1 439	1 249	1 329	1 431
	880 000	900 000	1 472	1 277	1 360	1 464
	900 000	920 000	1 505	1 306	1 390	1 497
	920 000	940 000	1 538	1 335	1 421	1 530
	940 000	960 000	1 571	1 363	1 451	1 563
	960 000	980 000	1 604	1 392	1 482	1 595
	980 000	1 000 000	1 637	1 421	1 513	1 628
	1 000 000	1 020 000	1 670	1 450	1 543	1 661
	1 020 000	1 040 000	1 703	1 478	1 574	1 694
	1 040 000	1 060 000	1 736	1 507	1 604	1 727
	1 060 000	1 080 000	1 769	1 536	1 635	1 760
	1 080 000	1 100 000	1 802	1 564	1 665	1 793
	1 100 000	1 120 000	1 836	1 593	1 696	1 826
	1 120 000	1 140 000	1 869	1 622	1 726	1 859
	1 140 000	1 160 000	1 902	1 650	1 757	1 891
	1 160 000	1 180 000	1 935	1 679	1 788	1 924
	1 180 000	1 200 000	1 968	1 708	1 818	1 957
	1 200 000	1 220 000	2 001	1 737	1 849	1 990
	1 220 000	1 240 000	2 034	1 765	1 879	2 023
	1 240 000	1 260 000	2 067	1 794	1 910	2 056
	1 260 000	1 280 000	2 100	1 823	1 940	2 089
	1 280 000	1 300 000	2 133	1 851	1 971	2 122
	1 300 000	10 000 000	2 166	1 880	2 001	2 155
AUDIT SUPERVISOR	400 000	420 000	625	553	385	572
	420 000	440 000	655	580	403	600
	440 000	460 000	686	607	422	627
	460 000	480 000	716	633	441	655
	480 000	500 000	747	660	460	683

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	500 000	520 000	777	687	479	711
	520 000	540 000	808	714	497	739
	540 000	560 000	838	741	516	767
	560 000	580 000	869	768	535	795
	580 000	600 000	899	795	554	823
	600 000	620 000	930	822	572	851
	620 000	640 000	960	849	591	878
	640 000	660 000	991	876	610	906
	660 000	680 000	1 021	903	629	934
	680 000	700 000	1 052	930	647	962
	700 000	720 000	1 082	957	666	990
	720 000	740 000	1 113	984	685	1 018
	740 000	760 000	1 143	1 011	704	1 046
	760 000	780 000	1 174	1 038	723	1 074
	780 000	800 000	1 204	1 065	741	1 101
	800 000	820 000	1 235	1 092	760	1 129
	820 000	840 000	1 265	1 119	779	1 157
	840 000	860 000	1 296	1 146	798	1 185
	860 000	880 000	1 326	1 173	816	1 213
	880 000	900 000	1 357	1 200	835	1 241
	900 000	920 000	1 387	1 226	854	1 269
	920 000	940 000	1 418	1 253	873	1 297
	940 000	960 000	1 448	1 280	891	1 325
	960 000	980 000	1 479	1 307	910	1 352
	980 000	1 000 000	1 509	1 334	929	1 380
	1 000 000	1 020 000	1 540	1 361	948	1 408
	1 020 000	1 040 000	1 570	1 388	967	1 436
	1 040 000	1 060 000	1 600	1 415	985	1 464
	1 060 000	1 080 000	1 631	1 442	1 004	1 492
	1 080 000	1 100 000	1 661	1 469	1 023	1 520
	1 100 000	1 120 000	1 692	1 496	1 042	1 548
	1 120 000	1 140 000	1 722	1 523	1 060	1 576
	1 140 000	1 160 000	1 753	1 550	1 079	1 603
	1 160 000	1 180 000	1 783	1 577	1 098	1 631
	1 180 000	1 200 000	1 814	1 604	1 117	1 659
	1 200 000	1 220 000	1 844	1 631	1 135	1 687
	1 220 000	1 240 000	1 875	1 658	1 154	1 715
	1 240 000	1 260 000	1 905	1 685	1 173	1 743
	1 260 000	1 280 000	1 936	1 712	1 192	1 771
	1 280 000	1 300 000	1 966	1 739	1 210	1 799

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 300 000	10 000 000	1 997	1 766	1 229	1 827
SENIOR AUDITOR	400 000	420 000	625	553	385	572
	420 000	440 000	655	580	403	600
	440 000	460 000	686	607	422	627
	460 000	480 000	716	633	441	655
	480 000	500 000	747	660	460	683
	500 000	520 000	777	687	479	711
	520 000	540 000	808	714	497	739
	540 000	560 000	838	741	516	767
	560 000	580 000	869	768	535	795
	580 000	600 000	899	795	554	823
	600 000	620 000	930	822	572	851
	620 000	640 000	960	849	591	878
	640 000	660 000	991	876	610	906
	660 000	680 000	1 021	903	629	934
	680 000	700 000	1 052	930	647	962
	700 000	720 000	1 082	957	666	990
	720 000	740 000	1 113	984	685	1 018
	740 000	760 000	1 143	1 011	704	1 046
	760 000	780 000	1 174	1 038	723	1 074
	780 000	800 000	1 204	1 065	741	1 101
	800 000	820 000	1 235	1 092	760	1 129
	820 000	840 000	1 265	1 119	779	1 157
	840 000	860 000	1 296	1 146	798	1 185
	860 000	880 000	1 326	1 173	816	1 213
	880 000	900 000	1 357	1 200	835	1 241
	900 000	920 000	1 387	1 226	854	1 269
	920 000	940 000	1 418	1 253	873	1 297
	940 000	960 000	1 448	1 280	891	1 325
	960 000	980 000	1 479	1 307	910	1 352
	980 000	1 000 000	1 509	1 334	929	1 380
	1 000 000	1 020 000	1 540	1 361	948	1 408
	1 020 000	1 040 000	1 570	1 388	967	1 436
	1 040 000	1 060 000	1 600	1 415	985	1 464
	1 060 000	1 080 000	1 631	1 442	1 004	1 492
	1 080 000	1 100 000	1 661	1 469	1 023	1 520
	1 100 000	1 120 000	1 692	1 496	1 042	1 548
	1 120 000	1 140 000	1 722	1 523	1 060	1 576
	1 140 000	1 160 000	1 753	1 550	1 079	1 603



CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 160 000	1 180 000	1 783	1 577	1 098	1 631
	1 180 000	1 200 000	1 814	1 604	1 117	1 659
	1 200 000	1 220 000	1 844	1 631	1 135	1 687
	1 220 000	1 240 000	1 875	1 658	1 154	1 715
	1 240 000	1 260 000	1 905	1 685	1 173	1 743
	1 260 000	1 280 000	1 936	1 712	1 192	1 771
	1 280 000	1 300 000	1 966	1 739	1 210	1 799
	1 300 000	10 000 000	1 997	1 766	1 229	1 827
SENIOR IT AUDITOR	400 000	420 000	625	553	385	572
	420 000	440 000	655	580	403	600
	440 000	460 000	686	607	422	627
	460 000	480 000	716	633	441	655
	480 000	500 000	747	660	460	683
	500 000	520 000	777	687	479	711
	520 000	540 000	808	714	497	739
	540 000	560 000	838	741	516	767
	560 000	580 000	869	768	535	795
	580 000	600 000	899	795	554	823
	600 000	620 000	930	822	572	851
	620 000	640 000	960	849	591	878
	640 000	660 000	991	876	610	906
	660 000	680 000	1 021	903	629	934
	680 000	700 000	1 052	930	647	962
	700 000	720 000	1 082	957	666	990
	720 000	740 000	1 113	984	685	1 018
	740 000	760 000	1 143	1 011	704	1 046
	760 000	780 000	1 174	1 038	723	1 074
	780 000	800 000	1 204	1 065	741	1 101
	800 000	820 000	1 235	1 092	760	1 129
	820 000	840 000	1 265	1 119	779	1 157
	840 000	860 000	1 296	1 146	798	1 185
	860 000	880 000	1 326	1 173	816	1 213
	880 000	900 000	1 357	1 200	835	1 241
	900 000	920 000	1 387	1 226	854	1 269
	920 000	940 000	1 418	1 253	873	1 297
	940 000	960 000	1 448	1 280	891	1 325
	960 000	980 000	1 479	1 307	910	1 352
	980 000	1 000 000	1 509	1 334	929	1 380
	1 000 000	1 020 000	1 540	1 361	948	1 408

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 020 000	1 040 000	1 570	1 388	967	1 436
	1 040 000	1 060 000	1 600	1 415	985	1 464
	1 060 000	1 080 000	1 631	1 442	1 004	1 492
	1 080 000	1 100 000	1 661	1 469	1 023	1 520
	1 100 000	1 120 000	1 692	1 496	1 042	1 548
	1 120 000	1 140 000	1 722	1 523	1 060	1 576
	1 140 000	1 160 000	1 753	1 550	1 079	1 603
	1 160 000	1 180 000	1 783	1 577	1 098	1 631
	1 180 000	1 200 000	1 814	1 604	1 117	1 659
	1 200 000	1 220 000	1 844	1 631	1 135	1 687
	1 220 000	1 240 000	1 875	1 658	1 154	1 715
	1 240 000	1 260 000	1 905	1 685	1 173	1 743
	1 260 000	1 280 000	1 936	1 712	1 192	1 771
	1 280 000	1 300 000	1 966	1 739	1 210	1 799
	1 300 000	10 000 000	1 997	1 766	1 229	1 827
AUDITOR	240 000	260 000	383	328	350	339
	260 000	280 000	413	354	378	366
	280 000	300 000	444	380	406	393
	300 000	320 000	475	406	434	420
	320 000	340 000	505	432	462	447
	340 000	360 000	536	459	490	474
	360 000	380 000	567	485	518	501
	380 000	400 000	597	511	546	529
	400 000	420 000	628	537	574	556
	420 000	440 000	658	563	601	583
	440 000	460 000	689	590	629	610
	460 000	480 000	720	616	657	637
	480 000	500 000	750	642	685	664
	500 000	520 000	781	668	713	691
	520 000	540 000	812	694	741	718
	540 000	560 000	842	721	769	745
	560 000	580 000	873	747	797	772
	580 000	600 000	904	773	825	800
	600 000	620 000	934	799	853	827
	620 000	640 000	965	825	881	854
	640 000	660 000	995	852	909	881
	660 000	680 000	1 026	878	937	908
	680 000	700 000	1 057	904	965	935
	700 000	720 000	1 087	930	993	962

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	720 000	740 000	1 118	956	1 021	989
	740 000	760 000	1 149	983	1 049	1 016
	760 000	780 000	1 179	1 009	1 077	1 044
	780 000	800 000	1 210	1 035	1 105	1 071
	800 000	820 000	1 240	1 061	1 133	1 098
	820 000	840 000	1 271	1 087	1 161	1 125
	840 000	860 000	1 302	1 114	1 189	1 152
	860 000	880 000	1 332	1 140	1 217	1 179
	880 000	900 000	1 363	1 166	1 245	1 206
	900 000	920 000	1 394	1 192	1 273	1 233
	920 000	940 000	1 424	1 218	1 301	1 260
	940 000	960 000	1 455	1 245	1 329	1 287
	960 000	980 000	1 485	1 271	1 357	1 315
	980 000	1 000 000	1 516	1 297	1 385	1 342
	1 000 000	1 020 000	1 547	1 323	1 413	1 369
	1 020 000	1 040 000	1 577	1 349	1 441	1 396
	1 040 000	1 060 000	1 608	1 376	1 469	1 423
	1 060 000	1 080 000	1 639	1 402	1 497	1 450
	1 080 000	1 100 000	1 669	1 428	1 525	1 477
	1 100 000	1 120 000	1 700	1 454	1 553	1 504
	1 120 000	1 140 000	1 730	1 480	1 581	1 531
	1 140 000	1 160 000	1 761	1 507	1 609	1 559
	1 160 000	1 180 000	1 792	1 533	1 637	1 586
	1 180 000	1 200 000	1 822	1 559	1 665	1 613
	1 200 000	1 220 000	1 853	1 585	1 693	1 640
	1 220 000	1 240 000	1 884	1 611	1 721	1 667
	1 240 000	1 260 000	1 914	1 638	1 748	1 694
	1 260 000	1 280 000	1 945	1 664	1 776	1 721
	1 280 000	1 300 000	1 975	1 690	1 804	1 748
	1 300 000	10 000 000	2 006	1 716	1 832	1 775
AUDIT CLERK	100 000	120 000	193	160	111	166
	120 000	140 000	228	189	132	196
	140 000	160 000	263	218	152	226
	160 000	180 000	298	247	172	256
	180 000	200 000	333	276	192	286
	200 000	220 000	368	306	213	316
	220 000	240 000	403	335	233	346
	240 000	260 000	438	364	253	376
	260 000	280 000	473	393	274	406

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	280 000	300 000	508	422	294	436
	300 000	320 000	543	451	314	467
	320 000	340 000	578	480	334	497
	340 000	360 000	613	509	355	527
	360 000	380 000	648	538	375	557
	380 000	400 000	683	567	395	587
	400 000	420 000	719	597	415	617
	420 000	440 000	754	626	436	647
	440 000	460 000	789	655	456	677
	460 000	480 000	824	684	476	707
	480 000	500 000	859	713	496	738
	500 000	520 000	894	742	517	768
	520 000	540 000	929	771	537	798
	540 000	560 000	964	800	557	828
	560 000	580 000	999	829	577	858
	580 000	600 000	1 034	858	598	888
	600 000	620 000	1 069	888	618	918
	620 000	640 000	1 104	917	638	948
	640 000	660 000	1 139	946	658	978
	660 000	680 000	1 174	975	679	1 008
	680 000	700 000	1 209	1 004	699	1 039
	700 000	720 000	1 244	1 033	719	1 069
	720 000	740 000	1 279	1 062	739	1 099
	740 000	760 000	1 314	1 091	760	1 129
	760 000	780 000	1 349	1 120	780	1 159
	780 000	800 000	1 384	1 149	800	1 189
	800 000	820 000	1 420	1 178	821	1 219
	820 000	840 000	1 455	1 208	841	1 249
	840 000	860 000	1 490	1 237	861	1 279
	860 000	880 000	1 525	1 266	881	1 309
	880 000	900 000	1 560	1 295	902	1 340
	900 000	920 000	1 595	1 324	922	1 370
	920 000	940 000	1 630	1 353	942	1 400
	940 000	960 000	1 665	1 382	962	1 430
	960 000	980 000	1 700	1 411	983	1 460
	980 000	1 000 000	1 735	1 440	1 003	1 490
	1 000 000	1 020 000	1 770	1 469	1 023	1 520
	1 020 000	1 040 000	1 805	1 499	1 043	1 550
	1 040 000	1 060 000	1 840	1 528	1 064	1 580
	1 060 000	1 080 000	1 875	1 557	1 084	1 611



CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	1 080 000	1 100 000	1 910	1 586	1 104	1 641
	1 100 000	1 120 000	1 945	1 615	1 124	1 671
	1 120 000	1 140 000	1 980	1 644	1 145	1 701
	1 140 000	1 160 000	2 015	1 673	1 165	1 731
	1 160 000	1 180 000	2 050	1 702	1 185	1 761
	1 180 000	1 200 000	2 085	1 731	1 205	1 791
	1 200 000	1 220 000	2 121	1 760	1 226	1 821
	1 220 000	1 240 000	2 156	1 790	1 246	1 851
	1 240 000	1 260 000	2 191	1 819	1 266	1 881
	1 260 000	1 280 000	2 226	1 848	1 286	1 912
	1 280 000	1 300 000	2 261	1 877	1 307	1 942
	1 300 000	10 000 000	2 296	1 906	1 327	1 972
TRAINEE AUDITOR CTA	100 000	120 000	193	160	111	166
	120 000	140 000	228	189	132	196
	140 000	160 000	263	218	152	226
	160 000	180 000	298	247	172	256
	180 000	200 000	333	276	192	286
	200 000	220 000	368	306	213	316
	220 000	240 000	403	335	233	346
	240 000	260 000	438	364	253	376
	260 000	280 000	473	393	274	406
	280 000	300 000	508	422	294	436
	300 000	320 000	543	451	314	467
	320 000	340 000	578	480	334	497
	340 000	360 000	613	509	355	527
	360 000	380 000	648	538	375	557
	380 000	400 000	683	567	395	587
	400 000	420 000	719	597	415	617
	420 000	440 000	754	626	436	647
	440 000	460 000	789	655	456	677
	460 000	480 000	824	684	476	707
	480 000	500 000	859	713	496	738
	500 000	520 000	894	742	517	768
	520 000	540 000	929	771	537	798
	540 000	560 000	964	800	557	828
	560 000	580 000	999	829	577	858
	580 000	600 000	1 034	858	598	888
	600 000	620 000	1 069	888	618	918

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	620 000	640 000	1 104	917	638	948
	640 000	660 000	1 139	946	658	978
	660 000	680 000	1 174	975	679	1 008
	680 000	700 000	1 209	1 004	699	1 039
	700 000	720 000	1 244	1 033	719	1 069
	720 000	740 000	1 279	1 062	739	1 099
	740 000	760 000	1 314	1 091	760	1 129
	760 000	780 000	1 349	1 120	780	1 159
	780 000	800 000	1 384	1 149	800	1 189
	800 000	820 000	1 420	1 178	821	1 219
	820 000	840 000	1 455	1 208	841	1 249
	840 000	860 000	1 490	1 237	861	1 279
	860 000	880 000	1 525	1 266	881	1 309
	880 000	900 000	1 560	1 295	902	1 340
	900 000	920 000	1 595	1 324	922	1 370
	920 000	940 000	1 630	1 353	942	1 400
	940 000	960 000	1 665	1 382	962	1 430
	960 000	980 000	1 700	1 411	983	1 460
	980 000	1 000 000	1 735	1 440	1 003	1 490
	1 000 000	1 020 000	1 770	1 469	1 023	1 520
	1 020 000	1 040 000	1 805	1 499	1 043	1 550
	1 040 000	1 060 000	1 840	1 528	1 064	1 580
	1 060 000	1 080 000	1 875	1 557	1 084	1 611
	1 080 000	1 100 000	1 910	1 586	1 104	1 641
	1 100 000	1 120 000	1 945	1 615	1 124	1 671
	1 120 000	1 140 000	1 980	1 644	1 145	1 701
	1 140 000	1 160 000	2 015	1 673	1 165	1 731
	1 160 000	1 180 000	2 050	1 702	1 185	1 761
	1 180 000	1 200 000	2 085	1 731	1 205	1 791
	1 200 000	1 220 000	2 121	1 760	1 226	1 821
	1 220 000	1 240 000	2 156	1 790	1 246	1 851
	1 240 000	1 260 000	2 191	1 819	1 266	1 881
	1 260 000	1 280 000	2 226	1 848	1 286	1 912
	1 280 000	1 300 000	2 261	1 877	1 307	1 942
	1 300 000	10 000 000	2 296	1 906	1 327	1 972
TRAINEE AUDITOR	100 000	120 000	205	170	118	176
	120 000	140 000	242	201	140	208
	140 000	160 000	279	232	161	240
	160 000	180 000	316	263	183	272

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	180 000	200 000	353	293	204	304
	200 000	220 000	391	324	226	336
	220 000	240 000	428	355	247	367
	240 000	260 000	465	386	269	399
	260 000	280 000	502	417	290	431
	280 000	300 000	540	448	312	463
	300 000	320 000	577	479	333	495
	320 000	340 000	614	510	355	527
	340 000	360 000	651	541	376	559
	360 000	380 000	688	571	398	591
	380 000	400 000	726	602	419	623
	400 000	420 000	763	633	441	655
	420 000	440 000	800	664	462	687
	440 000	460 000	837	695	484	719
	460 000	480 000	874	726	505	751
	480 000	500 000	912	757	527	783
	500 000	520 000	949	788	548	815
	520 000	540 000	986	819	570	847
	540 000	560 000	1 023	849	591	879
	560 000	580 000	1 060	880	613	911
	580 000	600 000	1 098	911	634	943
	600 000	620 000	1 135	942	656	975
	620 000	640 000	1 172	973	677	1 007
	640 000	660 000	1 209	1 004	699	1 039
	660 000	680 000	1 246	1 035	720	1 071
	680 000	700 000	1 284	1 066	742	1 102
	700 000	720 000	1 321	1 097	763	1 134
	720 000	740 000	1 358	1 127	785	1 166
	740 000	760 000	1 395	1 158	807	1 198
	760 000	780 000	1 433	1 189	828	1 230
	780 000	800 000	1 470	1 220	850	1 262
	800 000	820 000	1 507	1 251	871	1 294
	820 000	840 000	1 544	1 282	893	1 326
	840 000	860 000	1 581	1 313	914	1 358
	860 000	880 000	1 619	1 344	936	1 390
	880 000	900 000	1 656	1 375	957	1 422
	900 000	920 000	1 693	1 406	979	1 454
	920 000	940 000	1 730	1 436	1 000	1 486
	940 000	960 000	1 767	1 467	1 022	1 518
	960 000	980 000	1 805	1 498	1 043	1 550

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	980 000	1 000 000	1 842	1 529	1 065	1 582
	1 000 000	1 020 000	1 879	1 560	1 086	1 614
	1 020 000	1 040 000	1 916	1 591	1 108	1 646
	1 040 000	1 060 000	1 953	1 622	1 129	1 678
	1 060 000	1 080 000	1 991	1 653	1 151	1 710
	1 080 000	1 100 000	2 028	1 684	1 172	1 742
	1 100 000	1 120 000	2 065	1 714	1 194	1 774
	1 120 000	1 140 000	2 102	1 745	1 215	1 806
	1 140 000	1 160 000	2 139	1 776	1 237	1 837
	1 160 000	1 180 000	2 177	1 807	1 258	1 869
	1 180 000	1 200 000	2 214	1 838	1 280	1 901
	1 200 000	1 220 000	2 251	1 869	1 301	1 933
	1 220 000	1 240 000	2 288	1 900	1 323	1 965
	1 240 000	1 260 000	2 325	1 931	1 344	1 997
	1 260 000	1 280 000	2 363	1 962	1 366	2 029
	1 280 000	1 300 000	2 400	1 992	1 387	2 061
	1 300 000	10 000 000	2 437	2 023	1 409	2 093
IT AUDITOR	100 000	120 000	195	162	113	168
	120 000	140 000	231	191	133	198
	140 000	160 000	266	221	154	229
	160 000	180 000	302	250	174	259
	180 000	200 000	337	280	195	289
	200 000	220 000	373	309	215	320
	220 000	240 000	408	339	236	350
	240 000	260 000	443	368	256	381
	260 000	280 000	479	398	277	411
	280 000	300 000	514	427	297	442
	300 000	320 000	550	457	318	472
	320 000	340 000	585	486	338	503
	340 000	360 000	621	515	359	533
	360 000	380 000	656	545	379	564
	380 000	400 000	692	574	400	594
	400 000	420 000	727	604	420	625
	420 000	440 000	763	633	441	655
	440 000	460 000	798	663	461	686
	460 000	480 000	834	692	482	716
	480 000	500 000	869	722	502	746
	500 000	520 000	905	751	523	777
	520 000	540 000	940	780	543	807
	540 000	560 000	976	810	564	838

CATEGORIES	SALARY INTERVAL		TARIFF			
	SALARY LOWER	SALARY UPPER	REGULARITY AUDIT	INFORMATION SYSTEMS AUDIT	PERFORMANCE AUDIT	INVESTIGATIONS
	560 000	580 000	1 011	839	584	868
	580 000	600 000	1 047	869	605	899
	600 000	620 000	1 082	898	625	929
	620 000	640 000	1 118	928	646	960
	640 000	660 000	1 153	957	666	990
	660 000	680 000	1 188	987	687	1 021
	680 000	700 000	1 224	1 016	707	1 051
	700 000	720 000	1 259	1 046	728	1 082
	720 000	740 000	1 295	1 075	748	1 112
	740 000	760 000	1 330	1 104	769	1 143
	760 000	780 000	1 366	1 134	789	1 173
	780 000	800 000	1 401	1 163	810	1 204
	800 000	820 000	1 437	1 193	830	1 234
	820 000	840 000	1 472	1 222	851	1 264
	840 000	860 000	1 508	1 252	871	1 295
	860 000	880 000	1 543	1 281	892	1 325
	880 000	900 000	1 579	1 311	913	1 356
	900 000	920 000	1 614	1 340	933	1 386
	920 000	940 000	1 650	1 370	954	1 417
	940 000	960 000	1 685	1 399	974	1 447
	960 000	980 000	1 721	1 428	995	1 478
	980 000	1 000 000	1 756	1 458	1 015	1 508
	1 000 000	1 020 000	1 792	1 487	1 036	1 539
	1 020 000	1 040 000	1 827	1 517	1 056	1 569
	1 040 000	1 060 000	1 863	1 546	1 077	1 600
	1 060 000	1 080 000	1 898	1 576	1 097	1 630
	1 080 000	1 100 000	1 933	1 605	1 118	1 661
	1 100 000	1 120 000	1 969	1 635	1 138	1 691
	1 120 000	1 140 000	2 004	1 664	1 159	1 722
	1 140 000	1 160 000	2 040	1 694	1 179	1 752
	1 160 000	1 180 000	2 075	1 723	1 200	1 782
	1 180 000	1 200 000	2 111	1 752	1 220	1 813
	1 200 000	1 220 000	2 146	1 782	1 241	1 843
	1 220 000	1 240 000	2 182	1 811	1 261	1 874
	1 240 000	1 260 000	2 217	1 841	1 282	1 904
	1 260 000	1 280 000	2 253	1 870	1 302	1 935
	1 280 000	1 300 000	2 288	1 900	1 323	1 965
	1 300 000	10 000 000	2 324	1 929	1 343	1 996



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