

PASSPORT

DEPARTMENT OF HOME AFFAIRS

ANNUAL REPORT

2025/26



home affairs

Department:
Home Affairs
REPUBLIC OF SOUTH AFRICA



ARRIVALS

PASSPORT CONTROL

IMMIGRATION CONTROL

BIOMETRIC SCAN: ACTIVE
FACIAL RECOGNITION: VALIDATING
RETINA: CONFIRMED

MATCH FOUND - ARRIVAL APPROVED



DEPARTMENT OF HOME AFFAIRS

ANNUAL REPORT

2025/26



DATE OF TABLING: SEPTEMBER 2026

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PART **A**

GENERAL INFORMATION



PART A: GENERAL INFORMATION

1. GENERAL INFORMATION

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2. LIST OF ABBREVIATIONS/ACRONYMS

Abbreviation	Full Name / Description
ABIS	Automated Biometric Identification System
AC	Audit Committee
AGSA	Auditor-General of South Africa
AMDP	Advanced Management Development Programme
AO	Accounting Officer
APP	Annual Performance Plan
ARV	Antiretroviral Drugs
ASM	Asylum Seeker Management
ASMS	Asylum Seeker Management System
AOP	Annual Operational Plan
B-BBEE	Broad-Based Black Economic Empowerment
BMCS	Biometrics Movement Control System
BMI	Body Mass Index
BRRR	Budget Review and Recommendations Report
CAE	Chief Audit Executive
CD:SS	Chief Directorate: State Security
CFO	Chief Financial Officer
CSO	Chief Security Officer
DAC	Departmental Advisory Committee
DHA	Department of Home Affairs
DG	Director-General
DI	Digital Identity
DPME	Department of Planning, Monitoring and Evaluation
DWYPD	Department of Women, Youth and Persons with Disabilities

Abbreviation	Full Name / Description
EC	Eastern Cape
EPMO/PMO	Enterprise Programme Management Office/Programme Management Office
ERP/VEP	Early Retirement Programme/Voluntary Exit Programme
ERCP	Electoral Reform Consultation Panel
ETA	Electronic Travel Authorisation
EWP	Employee Wellness Programme
GBVF	Gender-Based Violence and Femicide
GEMS	Government Employees Medical Scheme
GNU	Government of National Unity
GPW	Government Printing Works
HIV	Human Immunodeficiency Virus
HOD	Head of Department
HRM&D	Human Resource Management & Development
IAB	Immigration Advisory Board
IAF	Internal Audit Function
ISA	Information Systems Audits
ICT	Information and Communication Technology
IEC	Independent Electoral Commission
IRE	Invoice and Receipt Engine
JCPS	Justice, Crime Prevention and Security Cluster
KZN	KwaZulu-Natal
LRB	Late Registration of Birth
MDTT	Multi-Disciplinary Task Team
MEETS	Meetings, Exhibitions, Events and Tourism Scheme
MEC	Member of Executive Council

Abbreviation	Full Name / Description
MISS	Minimum Information Security Standards
MPSS	Minimum Physical Security Standards
MTEF	Medium-Term Expenditure Framework
MTDP	Medium-Term Development Plan
NACH	National Anti-Corruption Hotline
NCOP	National Council of Provinces
NDP	National Development Plan
NPA	National Prosecuting Authority
NPR	National Population Register
NSP	National Strategic Plan
OSBP	One-Stop Border Post
PC	Portfolio Committee
PFMA	Public Finance Management Act, Act 1 of 1999
PLS	Primary Lateral Sclerosis
PMDS/e-PMDS	Performance Management and Development System/electronic PMDS
PMO	Programme Management Office
POPIA	Protection of Personal Information Act
PSC	Public Service Commission
QAIP	Quality Assurance and Improvement Programme
RMC	Risk Management Committee
RRO	Refugee Reception Office
RSA	Republic of South Africa
RSDO	Refugee Status Determination Officer
SAPS	South African Police Service
SCM	Supply Chain Management

Abbreviation	Full Name / Description
SDIP	Service Delivery Improvement Plan
SHERQ	Safety, Health, Environment, Risk, and Quality
SIU	Special Investigating Unit
SITA	State Information Technology Agency
SMME	Small, Medium and Micro Enterprises
SMS	Senior Management Service
SP	Strategic Plan
SSA	State Security Agency
STAGES	Screen Talent and Global Entertainment Scheme
STI	Sexually Transmitted Infection
TB	Tuberculosis
TES	Trusted Employer Scheme
TR	Treasury Regulations
TRAs	Threat and Risk Assessments
TTOS	Trusted Tour Operator Scheme
VAS	Visa Adjudication System
VFS	Visa Facilitation Services
WC	Western Cape



DR L.A. SCHREIBER, MP

MINISTER OF THE
DEPARTMENT OF HOME
AFFAIRS

3. FOREWORD BY THE MINISTER

The 2025/26 financial year was a breakthrough year for the digital transformation of Home Affairs, as our reform agenda moved decisively from vision to delivery. Under Home Affairs @ home, the Department began translating its strategic plan into tangible improvements in how people access its services, while strengthening our immigration system and laying the foundations for a new, decentralised Home Affairs delivery model. Instead of the old centralised approach that forced tens of millions of South Africans and lawful visitors to visit a limited number of physical locations, we are bringing Home Affairs services to the people through decentralisation.

At the heart of this transformation are three flagship reforms: our digital partnership with South African banks, the Electronic Travel Authorisation (ETA), and Digital Identity. During the year under review, the Department made significant progress in advancing all three.

The results demonstrate the wider scale of the turnaround. The Department issued more than 4 million Smart ID Cards – a new annual record – and digitised more than 25 million civic records, while beginning to implement a new model for delivering civic and immigration services digitally.

The first pillar, our digital partnership with South African banks, changes the model through which physical Home Affairs documents are delivered. Rather than recreating Home Affairs offices inside bank branches, participating banks connect digitally and securely to Home Affairs systems. During the year under review, Smart ID reissuance through this new model was enabled at 102 bank branches. This creates a scalable platform to dramatically expand access to Home Affairs services without having to build hundreds of new offices, bringing us closer to a future where citizens can access these services digitally wherever they are.

The second pillar, the ETA, represents a fundamental transformation of our immigration system. During South Africa's G20 Presidency, we piloted the ETA for travellers from China, India, Indonesia and Mexico, putting this new digital model into practice for the first time. The ETA moves the visa system away from manual and paper-based processes towards a digital system incorporating biometric verification and automated risk assessment. The significance of the ETA extends beyond convenience: it demonstrates how technology can make South Africa more accessible to legitimate travellers while simultaneously strengthening the integrity and security of our immigration system.

This progress forms part of our wider transformation of the immigration system. The Trusted Tour Operator Scheme and Trusted Employer Scheme are helping Home Affairs support tourism, investment and access to critical skills. During the year, business visa adjudication processed within prescribed turnaround times improved from 61% to 91%, while general work visas improved from 10% to 75%.

As we make it easier for legitimate travellers, tourists and critical skills to enter South Africa, we are simultaneously strengthening immigration enforcement. Our approach is clear: make it easier for those who follow the law to enter South Africa, while taking firm action against those who violate our immigration laws.

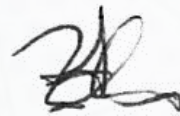
Our third pillar is Digital Identity. During the year under review, we advanced the foundations for a system that will ultimately make it easier for South Africans to securely access their documents, verify their identities, and transact with their identity data while significantly enhancing privacy protections. Digital Identity is central to moving beyond the Department's historic dependence on physical documents and in-person transactions, and towards the *Home Affairs @ home* vision of making services available wherever people are, including in their own homes.

As we make progress with this turnaround, we are also setting the standard higher for what Home Affairs must deliver. During the year under review, the Department achieved 27 of its 38 Annual Performance Plan targets, representing an overall achievement rate of 71%. We will continue working with urgency to transform the Department and strengthen institutional performance.

The progress achieved during 2025/26 provides a strong foundation for the next phase of our reform journey. Our task now is to build on the progress across all three flagship reforms: expanding access to Smart IDs and passports through our banking partnership, extending the ETA to additional visa categories, and advancing Digital Identity to make it easier for citizens to access their documents and transact with their identity data.

Together, these reforms are changing the fundamental model of Home Affairs: from queues to digital access, from paper to secure technology, and from services that people must travel to find, towards services that increasingly come to them. That is the promise of Home Affairs @ home and our plan to deliver dignity for all.

I thank Deputy Minister Njabulo Nzuza, Director-General Tommy Makhode and every member of Team Home Affairs for their contribution during the year under review. The progress reflected in this Annual Report is made possible by officials across the country who are turning our vision for reform into practical reality every day.



DR LEON SCHREIBER, MP

MINISTER OF HOME AFFAIRS

31 MAY 2026



MR N. NZUZA, MP

DEPUTY MINISTER OF THE
DEPARTMENT OF
HOME AFFAIRS

4. DEPUTY MINISTER STATEMENT

In the 2025/26 financial year the Department continued with its journey of building a Home Affairs that is modern, secure, efficient, and citizen-centred. At the heart of our democracy lies a clear constitutional imperative of protecting human dignity and identity for every person in our country in accordance with the country's supreme law.

Every transaction, from opening a bank account to voting, begins with a legal identification which is issued and verifiable through the Department's Identity Management System. Without Identity people become invisible may not transact, enter into any contracts or undertake any meaningful economic activity. The Department therefore has a sole duty to build a department that takes its place as the nerve centre of government, a professional custodian of the nation's records and its identity.

As part of our Digital Transformation Journey, the Department intensified its efforts of converting its historical paper records to digital records. The digitisation of Civic Records is a remarkable achievement that stands among the most significant administrative reform efforts undertaken in the democratic era. Since the inception of the project, more than 60 million civic records have been digitised, with a further 25 million records targeted for digitisation during the 26/27 financial year. This is not merely the transfer of paper to digital platforms; it is the construction of a modern, efficient and accessible state capable of responding to the needs of its people with speed, dignity and integrity.

In the 2025/26 financial year, the Department issued a record breaking number of Smart ID Cards of just above 4 million far exceeding the target of 2 750 000. This is the highest single-year output in our Department's history. The first time issues over the past financial years have grown from 622 539 in 20/21 financial year to 1 032 327 in the 25/26 Financial Year far surpassing our targets. It is through collaborative partnerships, community outreach and the expansion of mobile offices that we continue to take services directly to the people, particularly those in rural, remote and historically underserved communities.

Early Birth Registration remains one of the foundational pillars of the national identity system. By recording the details of a child from the earliest possible age, the Department protects the integrity and credibility of the National Population Register while simultaneously opening doors of opportunity for every South Africa child. A legal identity secured at birth is not merely an administrative process, it is the first recognition of citizenship, dignity and belonging. With an identity number assigned from birth, parents and guardians are able to access essential services without unnecessary delays,

including healthcare support, social assistance and other critical state interventions. In this way, Early Birth Registration strengthens both the developmental capacity of the State and the social protection framework upon which millions of families depend.

Beyond service delivery, Early Birth Registration is the country's most powerful defence against identity theft. The Department exceeded its target of 677,000, by successfully registering 680,555 babies within 30 days of birth. In 2026/27 financial year the Department intends to automate birth process at health facilities.

This will improve security of the birth registration process by minimising fraud and corruption and turnaround time for issuing birth certificates. This will also end the unsustainable generation of paper records. The birth target for 26/27 Financial Year has been set at 644 000 births, to be registered within 30 calendar days.

The Department, working together with the Department of Basic Education, prioritises visits to schools to ensure learners obtain enabling documents without disrupting their education. Crucially, this deployment includes special schools, so that every citizen is served with dignity.

This initiative is bolstered by a Memorandum of Understanding with the DBE and ensuring local authorities help us reach those who need us most.

Our mobile offices exceeded the annual target, visiting 6,304 sites. This included 5,010 visits to public schools and 516 to special schools, providing vital services to young citizens –the inheritors of our future.

Beyond routine service delivery, the Department's mobile units continue to serve as a vital lifeline during times of crisis, assisting survivors of floods, fires and other disasters to reclaim their legal identities and restore access to essential services. When fire engulfed Du Noon in Cape Town earlier this year, destroying hundreds of structures, the Department responded with urgency and compassion. Through a targeted cost waiver intervention, affected residents were able to replace lost identity documents and birth certificates free of charge. This approach reflects the Department's broader commitment to ensuring that no South African is abandoned in moments of vulnerability and distress.

To enable South Africans to travel-wide for business, study, work and leisure, Home Affairs strives to issue 90% of passports in the country within 13 working days for adults, and 18 days for minors. In this way, citizens receive transparent and predictable services with clear timelines for passport applications.

In the year under review, Home Affairs surpassed its target by issuing 98,72% of passports for minors within the 18 days, and 96,32% of adult passports within 13 days. In addition, in this period, the Department extended passport services to South Africans in certain countries abroad.

The road to transformation is ultimately about people, both citizens we serve and public servants who deliver our mandate. To this end, the Department is implementing a Culture Change Strategy anchored in ethical conduct, innovation, and citizen-centered services.

Key milestones from the 2025/26 financial year include, digital upskilling, with 2,861 officials completing mandatory Digital Literacy training, thus exceeding the target of 2,500. The Department established five provincial virtual training hubs and launched e-Learning modules in ethics and client relations.

In the 2026/27 financial year, the Department will deepen its culture change initiatives and accelerate transformation. We're resolute in our mission to transform Home Affairs into a professional, ethical, high-performing institution serving all people with dignity.

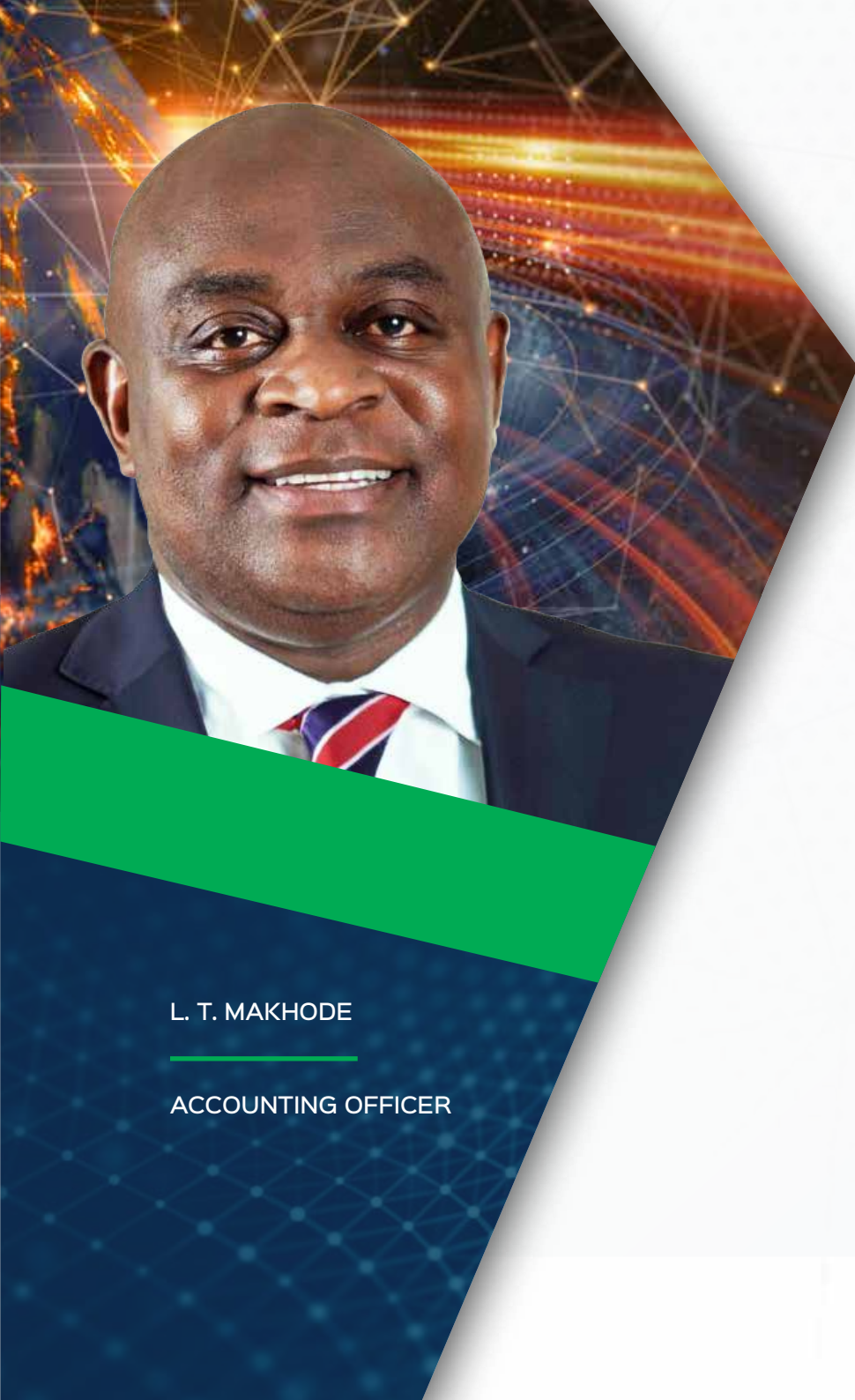
I wish to extend my gratitude to my colleague, the Honourable Minister of Home Affairs, Dr Leon Schreiber for his continued leadership and team work in advancing the work of the department. I also like to thank the Chairperson and Members of the Portfolio Committee on Home Affairs for their continued oversight and constructive engagement, which strengthens accountability and service delivery. Let me also extend my appreciation to the Department's management, under the leadership of Director-General Tommy Makhode. The dedication and commitment of our management team is what fuels our progress in improving service delivery and institutional performance.



MR N. NZUZA, MP

DEPUTY MINISTER OF HOME AFFAIRS

31 MAY 2026



L. T. MAKHODE

ACCOUNTING OFFICER

5. REPORT OF THE ACCOUNTING OFFICER

Introduction

The 2025/26 financial year will be remembered as the year the vision to digitally transform the department was put into practice. This vision is anchored in the need to grow the economy and create jobs, reduce poverty and build a capable state. A digitally transformed Home Affairs will position the department as an economic enabler through economic reform, expanding access to enabling documents to all, and using technology to revolutionise the way government delivers services in South Africa. In this regard, I am proud to highlight the following key achievements:

- The launch of digital platforms such as the Electronic Travel Authorisation (ETA) in time for the G20 Summit and MyHomeAffairsOnline supporting the reinstatement of citizenship;
- The expanded partnership with the banks enabling the Smart ID Card re-issuance capability in 102 bank branches;
- Initiatives such as phase 2 of the Trusted Tour Operator Scheme (TTOS), the implementation of the Trusted Employer Scheme (TES), and the announcement of the Meetings, Exhibitions, Events and Tourism Scheme (MEETS) and Screen Talent and Global Entertainment Scheme (STAGES);
- Digitisation of more than 25 million paper-based records; and
- The approval of the Digital Identity Policy by Cabinet.

Overview of the operations of the department

In accordance with the Estimates of National Expenditure (ENE) framework, the department has four programmes. These are:

- Administration
- Citizen Affairs
- Immigration Affairs
- Institutional Support and Transfers

Programme 1: Administration provides for strategic leadership, management and support services to the department. It includes, as sub-programmes, the Ministry, Management Support Services, Corporate Services, Transversal Information Technology Management and Office Accommodation. As modernised service offerings are key

enablers of the department, and to fund the phased-in implementation of the digital transformation roadmap, transversal information technology was allocated a budget of R1,946 billion in 2025/26. This was a significant increase from the budget of R1. 041 billion allocated in 2024/25 and was premised on additional revenue being collected and self-financing. Unfortunately, the revenue target was not met, and the subprogramme Transversal Information Technology underspent its budget allocation by R552 million or 28.4%.

Office accommodation was allocated a budget of R373 million. Expenditure on this subprogramme exceeded the budget allocation significantly, at R615 million, or 30.1%. The overspending was corrected with a year-end virement.

Programme 2: Citizen Affairs focuses primarily on services to citizens and residents. Its purpose is to provide secure, efficient, and accessible services and issue enabling documents to citizens and residents. The objectives of Citizen Affairs are to ensure that registration at birth is the only entry point to the population register; that citizens are provided with Smart ID cards when they turn 16 years of age; and that secure, machine-readable passports are provided to adults and children within 13 and 18 working days from the date of application through the live capture system.

Service delivery takes place at the 325 frontline offices and through 213 mobile units. In addition, birth registration is performed at high-volume hospitals. To increase access points, clients are enabled to apply online, for passports and Smart ID cards, using the eHomeAffairs platform, and collect these documents at the participating bank branches. Service delivery at the service points is coordinated at the provincial level by the department's provincial managers. As this is the heart of service delivery, the budget allocated to the provinces for 2025/26 was R2.720 billion. This budget was fully utilised.

Programme 3: Immigration Services facilitates and enables the secure movement of persons to and from South Africa in line with the Immigration Act (2002), confirms and provides enabling documents to foreign visitors legally residing within RSA including the realisation of a positive skills trend into the RSA, enforces immigration legislation and effect deportations, and determine the status of asylum seekers and regulate refugee affairs.

The objectives of this programme are to ensure that the standard of service delivery for processing enabling documents is maintained by ensuring 85% of permanent residence applications for selected permit categories in support of economic growth (processed and collected within South Africa) are adjudicated within 8 months; and that 95% of critical skills visa applications (collected within South Africa) are adjudicated within 4 weeks. Another target is adjudicating 90% of business and general work visas within

8 weeks for applications processed within the RSA. Included in this programme is the Inspectorate, which is responsible for the detection, detention and deportation of illegal immigrants in accordance with the Immigration Act, 2002.

For 2025/26, Programme 3: Immigration Services was allocated a budget of R990.181 million (R846.876 million in 2024/25). The allocation was 98.8% utilised, while experiencing significant cost pressures from the Inspectorate and Deportations in particular.

Programme 4: Institutional Support and Transfers provides institutional support and the transfer of funds to the Independent Electoral Commission (IEC), the Political Parties' Fund and the Border Management Authority (BMA). Payments to these entities are earmarked funds and were fully expensed.

The IEC is a Chapter 9 constitutional institution. The department does not exercise oversight over the IEC or the Political Parties' Fund; it transfers the budget allocated to these entities in accordance with their drawdowns.

The Border Management Authority Act, 2020 provides for the establishment of the BMA as a Schedule 3A public entity. The BMA brings together a multitude of functions performed at ports of entry under a single command-and-control structure. This move strengthens integration and coordination of border management and protects South Africa's national interest. After being incubated within the department during the 2022/23 financial year, and following the function shifts with associated staff and budget, the BMA started operating independently with effect from 1 April 2023.

The department is represented by its employees at 32 missions in 27 countries abroad. Where the department does not have a presence, or where the departmental presence is insufficient, officials of the Department of International Relations and Cooperation (DIRCO) perform departmental functions on behalf of the department, on the agent principal basis. The head of mission, who is a DIRCO official, is responsible for the overall management of the mission, including the provision of Home Affairs services. DIRCO also collects revenue on behalf of the department at such missions and deposits revenue so collected directly into the National Revenue Fund (NRF). In addition, the department also uses the services of a visa facilitation company (VFS) to collect visa and permit applications in some countries abroad, as well as within South Africa.

The Minister of Home Affairs exercises oversight over the following statutory bodies:

- The Standing Committee on Refugee Affairs (SCRA); and
- The Refugees Appeals Board of South Africa (RAASA).

The Immigration Advisory Board (IAB) was reconstituted, and new members were appointed with effect from 1 April 2025. It is the function of the Board to advise the Minister in respect of the contents of the regulations to be promulgated in terms of the Immigration Act, the formulation of policy pertaining to immigration matters, and any other matter relating to the Immigration Act on which the Minister may request advice.

The main responsibility of these bodies is to assist the department in discharging its mandate in accordance with the Immigration Act, 2002, and the Refugees Act, 1998.

In addition, the Minister also exercises oversight over the following entities:

- Government Printing Works (GPW), a government component created in terms of the Public Service Act, 1999; and
- Border Management Authority (BMA), a Schedule 3A entity, with effect from 1 April 2023.

The GPW provides security printing for the state, and prints passports and Smart ID cards for the department. GPW is self-funding and receives no budget allocation from the *fiscus*.

Overall performance of the department

The department plays a crucial role in upholding dignity through delivering its core services, securing the nation and the National Population Register, and fostering economic growth and job creation.

The department achieved 71% of its APP targets for the financial year under review. This is a regression from the 2024/25 financial year, when 83% of the APP targets were achieved. In numerical terms, this achievement translates to achieving 27 of the 38 APP targets planned for the financial year under review.

The performance per programme is set out in the table below.

Table 1: APP targets achieved in the 2025/26 financial year

Programme	Number of planned targets	Number of targets achieved	% of targets achieved	Number of targets not achieved	% of targets not achieved
1. Administration	20	14	70%	6	30%
2. Citizen Affairs	5	5	100%	-	-
3. Immigration Affairs	13	8	62%	5	38%
4. Institutional support and transfers					
Total	38	27	71%	11	29%

The APP annual performance outcome for 2025/26 at branch level is depicted in the graph below:

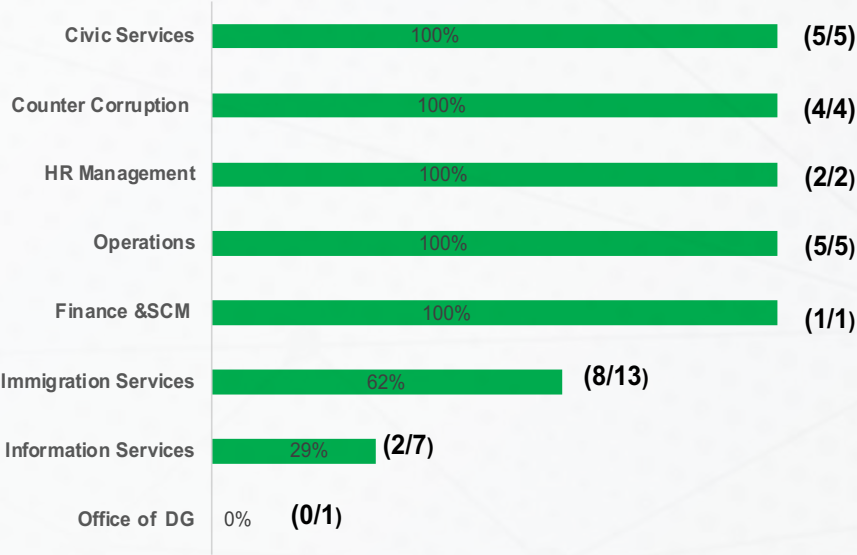


Figure 1: APP annual performance outcome for 2025/26 per branch

The reasons for not achieving the eleven (11) APP targets are the following:

Table 2: APP targets not achieved in the 2025/26 financial year

	APP target not achieved	Reason(s) for non-achievement
1	47 health facilities with automated birth functionality rollout.	During the departmental planning and ministerial engagement processes, the implementation of the ETA, the reinstatement of citizenship, and the facilitation of naturalised permanent residency and citizenship were prioritised over e-Birth.
2	100 bank branches with live capture functionality for smart ID cards and passports.	The original intent for the 2025/26 financial year was to deploy Department of Home Affairs (DHA) services to 100 bank branches. This target was initially informed by early bilateral engagements with First National Bank and Capitec Bank during the planning cycle. However, during implementation, the Department adopted a more holistic and inclusive onboarding approach, transitioning from bilateral bank integrations to a sector-wide onboarding model through a Master Services Agreement (MSA) applicable to all participating banks.

	APP target not achieved	Reason(s) for non-achievement
3	ETA solution for Visitor's Visa (Section 11(1) and 11(2)) deployed to DHA website.	The Electronic Travel Authorisation (ETA) capability for Section 11(1) visitor's visas has been developed for deployment on the DHA digital platform. However, implementing Section 11(2) functionality required further design refinement after the Business Requirements Specification (BRS) was completed in December 2025. During the detailed technical design phase undertaken with the Software Development partner, it became clear that the initially proposed case-by-case employer verification model would not scale effectively and would introduce operational inefficiencies and legal risk.
4	Foundational public key infrastructure (PKI) for digital identity configured.	The original strategy envisaged establishing the PKI infrastructure within the South African Reserve Bank data centres. However, after completing the necessary quantity assessments, data centre readiness reviews, and preparing for procurement, the Reserve Bank indicated that the arrangement would constitute a chargeable transaction between the Department of Home Affairs (South Africa) and the Reserve Bank. This differed from the original understanding and would have introduced commercial pricing considerations and additional scrutiny.

	APP target not achieved	Reason(s) for non-achievement
5	Capability developed for method of delivery for smart ID cards and passports at preferred places of delivery.	Live Capture capability for Smart ID Card issuance was successfully enabled across 102 bank branches through the Department's partnership with the banking sector. While the ability to deliver smart ID cards and passports at preferred places of delivery was not developed as part of the current API integration, work has already commenced to fast-track the delivery in line with the timelines of the Digital Transformation Strategy. This strategy shift was incorporated into the Digital Transformation Strategy and approved by the Minister and DG.
6	Home Affairs Bill submitted to Cabinet for approval to publish Bill for public comments.	The Bill was not submitted to Cabinet for approval due to a lack of support from JCPS Ministers.
7	85% permanent residence permit outcomes for critical skills (section 27b) issued within 8 months for applications submitted within the RSA per year.	Insufficient human resources, which share both APP and AOP applications. The team relies on additional resources from other units and overtime.
8	85% permanent residence permit outcomes for business (section 27c) issued within 8 months for applications submitted within the RSA per year.	Verification of supporting documents causes delays in finalising the applications. Data transfer failures between VFS and DHA resulting in applications being made available for adjudication long after the application date.
9	90% of general work visa outcomes issued within 8 weeks for applications submitted within the RSA per year	ZTRV applications which were incorrectly classified as mainstream were transferred into the adjudicators' inbox. The time and effort required to filter the applications delayed them.

	APP target not achieved	Reason(s) for non-achievement
10	95% critical skills visa outcomes issued within 4 weeks for applications submitted through the Trusted Employer Scheme within the RSA per year.	Three applications submitted in December 2025 but only migrated onto VAS in January 2026 - 5 weeks after application resulting in underachievement. This was due to delays in transferring these applications. Despite 100% achievement in all 3 quarters, the annual target was missed because of the three applications.
11	90% of new asylum applications at the level of Refugee Status Determination Officer (RSDO) adjudicated within 30 working days from the date of registration on the Asylum Seeker Management System.	Due to the ASMS challenges during the third quarter and the subsequent data loss, the target was not achieved.

A comparative analysis of the APP performance against the targets set for the period 2015/16 to 2025/26 is set out in the graph below:

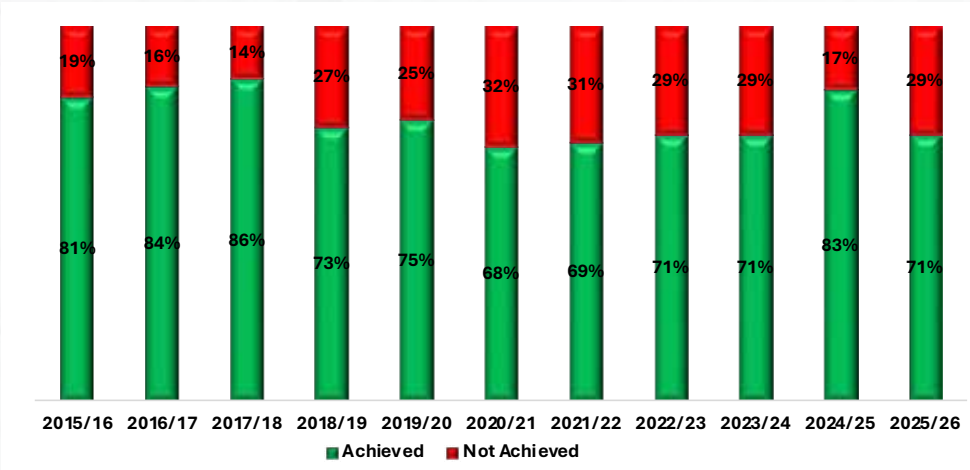


Figure 2: Comparative analysis of the APP targets achieved over the last 10 financial years

Annual Operational Plan (AOP) performance for the 2025/26 financial year

In the year under review, the department achieved 86% of its Annual Operational Plan (AOP) targets. This improvement on the 73% achievement for 2024/25 is an indication that the fundamentals are in place to improve service delivery. The graph below depicts branch performance against the AOP.

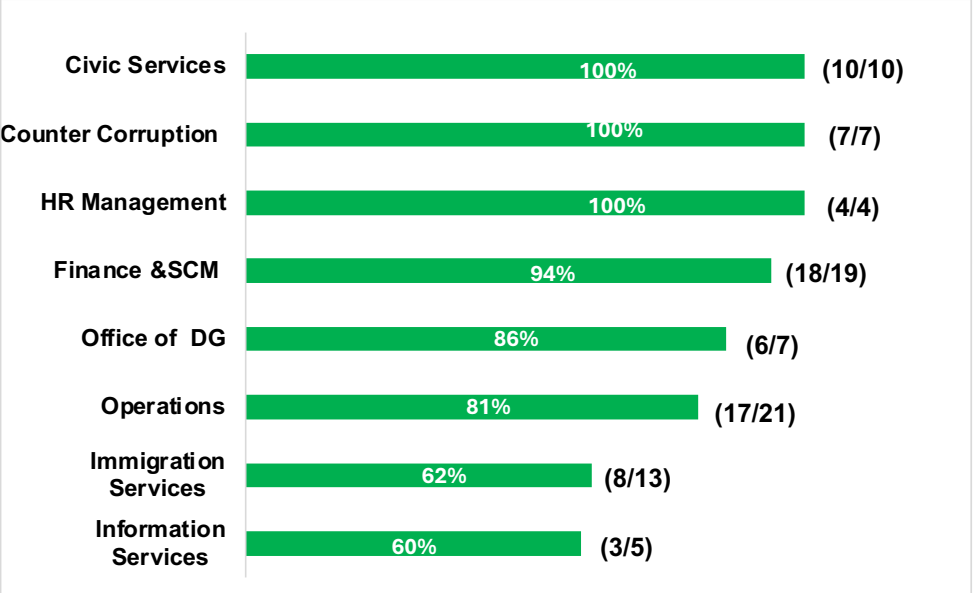


Figure 3: Operational Plan (AOP) performance for the 2025/26 financial year

Improving organisational performance requires regular monitoring and evaluation. In addition to close monitoring of performance, the following actions were taken to address under-performance:

- Improvements in target setting;
- Reducing dependencies on third parties for achieving targets;
- Redrafting individual performance agreements aligned to the DHA strategy;
- Monthly, Quarterly and Weekly targets at risk meetings (from quarter 3); and
- Holding managers accountable for under / poor performance.

We acknowledge, however, that 100% achievement of targets and a clean audit outcome would become meaningless if the demands and expectations of even one of our clients are not met. The failure to provide any one South African with a birth, marriage or death certificate, an ID document or a passport on time would nullify all our achievements, as that citizen’s expectations would not be met. It is therefore not only “what” services we provide as a department, but also “how” we provide such services that must be measured. In this regard, it is critical for the department to render its services in real

time, with predictability, and with assurance that the systems are fully effective and robust to avoid systems downtime, in a suitable working environment, and by patriotic, professional, well-trained and motivated staff that daily fulfils the slogan, “We care!”.

Overview of the financial results of the department

The department spent 96,3% of its budget allocation in the financial year under review. This is due to the inability to achieve the revenue target of R2.5 billion and the consequent forced savings on self-financing expenditure to align expenditure with the revenue actually collected.

In what follows, the annual appropriation, expenditure and revenue collected will be highlighted.

Table 3: Annual Appropriation

Annual Appropriation - R15.156 billion		
BASELINE ALLOCATION BY NATIONAL TREASURY	2025/26	2024/25
	R'000	R'000
Baseline Amount	11 060 002	10 495 471
Home Affairs functions	6 833 518	6 463 481
Border Management Authority	1 753 078	1 407 692
Electoral Commission	2 137 885	2 302 221
Represented Political Parties Fund	335 521	322 077
Additional funds	4 096 063	1 600 000
Self-Financing	2 500 000	1 600 000
Border Management Authority	10 039	0
Digitisation Project	470 000	0
Electoral Commission	1 116 024	0
Final Appropriation	15 156 065	12 095 471

The budget allocation for 2025/26 (R15.156 billion) reflects an increase of 25.3% compared to the previous financial year's allocation of R12.095 billion in 2024/25. This increase is mainly attributed to additional self-financing funding of R2.5 billion, as well as

the transfer of R10.039 Million to the Border Management Authority from the Department of Transport to cover expenditure related to the G20 Leaders' Summit. Furthermore, an additional R470 million was allocated to the Digitisation Project for resource capacitation, while a further R1.116 billion was allocated to the Electoral Commission in terms of section 6(1)(c) of the Appropriation Act, 2025, for the 2026 Local Government Elections, as announced during the Adjustments Budget.

The Department spent 96.2% of its allocated budget for the 2025/26 financial year. The underspending was mainly attributed to lower-than-anticipated revenue collected as at 31 March 2026, which resulted in the self-financing budget allocation not being fully utilised. Additional contributing factors included a claim brought against the Border Management Authority in respect of outstanding municipal service charges and state-owned accommodation costs, as well as unspent funds relating to the Passenger Name Recognition System (PNR), which the Border Management Authority (BMA) did not fully claim.

Table 4: Appropriation vs Expenditure per Economic Classification

Per Econom-ic Classifi-cation	2025/26			2024/25		
	Final Appropria-tion	Actual Expendi-ture	Variance	Final Appropria-tion	Actual Expendi-ture	Variance
	R'000	R'000	R'000	R'000	R'000	R'000
Current payments	9 348 320	8 758 134	580 186	7 629 752	7 365 204	264 548
Compen-sation of employees	3 896 596	3 896 012	584	3 794 999	3 792 404	2 595
Goods and services	5 441 678	4 862 076	579 602	3 834 390	3 572 437	261 953
Interest and rent on land	46	46	-	363	363	-
Transfers and subsidies	5 376 146	5 376 146	-	4 052 195	4 052 195	-

Per Economic Classification	2025/26			2024/25		
	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure	Variance
	R'000	R'000	R'000	R'000	R'000	R'000
Provinces and municipalities	2 813	2 813	-	2 670	2 670	-
Departmental agencies and accounts	5 352 547	5 352 547	-	4 031 990	4 031 990	-
Public corporations and private enterprises	155	155	-	257	257	-
Households	20 631	20 631	-	17 278	17 278	-
Payments for capital assets	441 599	441 599	-	413 524	413 213	311
Payment for financial assets	-	-	-	-	1 241	(1 241)
Total	15 156 065	14 575 879	580 186	12 095 471	11 831 853	263 618

In terms of economic classification, the main cost drivers are transfers and subsidies at R5.376 billion, followed by goods and services, which cost the department R4.862 billion, and compensation of employees (COE) at R3.896 billion, as actual expenditure. This increase in expenditure on transfers and subsidies resulted from baseline increases to BMA and the IEC. Actual expenditure on payment for capital assets amounted to R442 million in the year under review.

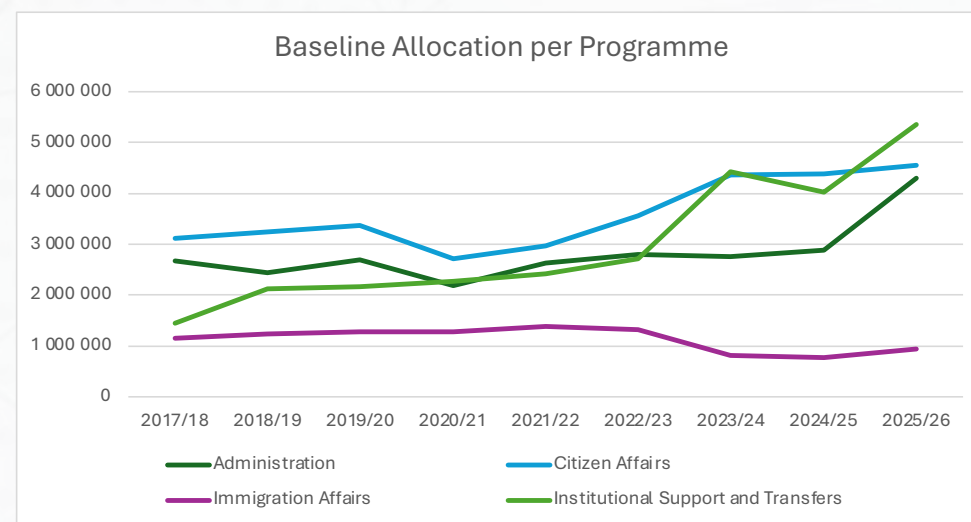


Figure 4: Baseline allocations per programme 2017/18 to 2025/26

Departmental receipts

Despite tough economic conditions, revenue collected increased by approximately R575 million (42.7%) to R1.990 billion, up from R1.416 billion in the previous financial year. However, the revenue target of R2.5 billion for the year under review was not met. This failure is attributed to the reduction of enquiries/accessing of the National Population register (NPR) and related revenue claims issued per month subsequent to the implementation of the revised revenue tariffs in this regard from R0.15 to R10 for real-time and R1 for batch enquiry by financial institutions.

Foreign revenue collected for the year under review is R184.2 million. Of this amount, the Department of International Relations and Cooperation (DIRCO) paid R181.9 million into the National Revenue Fund (NRF) on behalf of the Department. During the year under review, DIRCO also paid R14.9 million into the NRF in respect of prior years; this leaves DIRCO with a balance of approximately R32 million owing to the department.

Table 5: Departmental Revenue

Departmental receipts	2025/26			2024/25		
	Estimate 2025/26	Actual Amount Collected 2025/26	(Over)/ Under Collection 2025/26	Estimate 2024/25	Actual Amount Collected 2024/25	(Over)/ Under Collection 2024/25
	R'000	R'000	R'000	R'000	R'000	R'000
Sale of goods and services other than capital assets	2 378 314	1 942 695	435 619	1 535 370	1 346 861	188 509
Fines, penalties and forfeits	34 340	20 862	13 478	10 933	1 960	8 973
Interest, dividends and rent on land	41 508	249	41 259	19 766	612	19 154
Sale of capital assets	9 687	2 191	7 496	4 854	4 204	650
Financial transactions in assets and liabilities	59 113	24 344	34 769	30 612	62 120	(31 508)
Total	2 523 079	1 990 341	532 738	1 601 535	1 415 757	185 778

Tariffs and fees

The 2022-2023 approved tariffs remain applicable for the current financial year, as the review of the visa and immigration tariffs is still underway. In respect of verification services, the department adjusted tariffs for accessing the National Population Register for verification services from R0.15 to R10 for real-time processing and R1 for batch processing, with effect from 1 July 2025. This was in terms of the Government Gazette No. 52425.

Free services

The department provides free services in terms of the Identification Act, 1997, in that first issues of an ID document and birth, marriage and death certificates are issued free of charge.

Programme Expenditure

The department utilised 96.3% of the budget appropriated for the 2025/26 financial year. The underspending is due to the inability to achieve the revenue target of R2, 5 billion. As a consequence, the department had to curtail self-financing expenditure to align with the actual revenue collected during the year under review.

Table 6: Programme expenditure

Pro-gramme Name	2025/26			2024/2025			
	Final Appropriation	Actual Expenditure	Variance	Expenditure as % of final budget	Final Appropriation	Actual Expenditure	Variance
	R'000	R'000	R'000	R'000		R'000	
Administration	4 135 519	3 567 203	568 316	86.3%		2 905 875	42 675
Citizen Affairs	4 677 818	4 677 812	6	100.0%		4 310 730	220 945
Immigration Affairs	990 181	978 317	11 864	98.8%		846 876	-
Institutional Support and Transfers	5 352 547	5 352 547	-	100.0%		4 031 990	-
Total	15 156 065	14 575 879	580 186	12 095 471		11 831 851	263 620

At programme level, Programme 1: Administration underspent its budget by R568.316 million, mostly due to self-financing expenditure and the inability to collect the targeted revenue of R2.5 billion. Additional contributing factors included a claim brought against the BMA in respect of outstanding municipal service charges and state-owned accommodation costs. The R11.864 million underspending on Programme 3: Immigration Affairs is mainly attributed to funds allocated for the Passenger Name

Recognition System (PNR), which the Border Management Authority (BMA) did not fully claim.

Table 7: Expenditure per Economic Classification

Per Economic Classification	2025/26			2024/25		
	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure	Variance
	R'000	R'000	R'000	R'000	R'000	R'000
Current payments	9 348 320	8 768 134	580 186	7 629 752	7 365 204	264 548
Compensation of employees	3 896 596	3 896 012	584	3 794 999	3 792 404	2 595
Goods and services	5 441 678	4 862 076	579 602	3 834 390	3 572 437	261 953
Interest and rent on land	46	46	-	363	363	-
Transfers and subsidies	5 376 146	5 376 146	-	4 052 195	4 052 195	-
Provinces and municipalities	2 813	2 813	-	2 670	2 670	-
Departmental agencies and accounts	5 352 547	5 352 547	-	4 031 990	4 031 990	-
Public corporations and private enterprises	155	155	-	257	257	-
Households	20 631	20 631	-	17 278	17 278	-
Payments for capital assets	441 599	441 599	-	413 524	413 213	311

Per Economic Classification	2025/26			2024/25		
	Final Appropriation	Actual Expenditure	Variance	Final Appropriation	Actual Expenditure	Variance
	R'000	R'000	R'000	R'000	R'000	R'000
Payment for financial assets	-	-	-	-	1 241	(1 241)
Total	15 156 065	14 575 879	580 186	12 095 471	11 831 851	263 620

At the economic classification level, the allocation for Compensation of Employees (COE) was nearly fully spent. The underspending on Goods and Services was forced by the under-collection against the revenue target of R2.5 billion. The allocation for Transfers and Subsidies was fully spent in accordance with the drawdowns of the receiving entities.

Virements

During the year under review, the department shifted funds between programmes/ economic classification in line with the PFMA. These funds were utilised as per the table below:

Table 8: Adjusted Appropriation / Virement per Programme (2025/26)

Per Programme	Adjusted Appropriation	Virement	% of Virement	Final Appropriation
	R'000	R'000	%	R'000
Administration	4 074 206	61 313	2%	4 135 519
Citizen Affairs	4 850 206	(172 388)	-4%	4 677 818
Immigration Affairs	879 106	111 075	13%	990 181
Institutional Support and Transfers	5 352 547	-	0%	5 352 547
Total	15 156 065	-	0%	15 156 065

Table 9: Virement per Economic Classification (2025/26)

	Programmes				Total
	Adminis- tration	Citizen Affairs	Immi- gration Affairs	Institu- tional Support and Trans- fers	
	R'000	R'000	R'000	R'000	R'000
Economic Classification					
Compensation of Employees	(331 082)	(22 734)	17 819	-	(335 997)
Goods and Ser- vices	90 740	(36 429)	94 047	-	158 358
Interest and rent on land	-	16	30	-	46
Transfers and sub- sidies	443	4 066	(858)	-	3 651
Payment for capi- tal assets	301 212	(117 307)	37	-	173 942
Payment for finan- cial assets	-	-	-	-	-
Total	61 313	(172 388)	111 075	-	-

The Goods and Services budget of the Digitisation Project was reduced to fund the operational requirements of the offices of the Minister and Deputy Minister. In applying the virement, R4 million was shifted from Programme 2 (Digitisation Project) as follows: R2.5 million to Programme 1 (Ministry) and R1.5 million to Programme 1 (Deputy Minister).

During the 2025 Estimates of National Expenditure (ENE) process, National Treasury did not allocate funding towards the Digitisation Project, resulting in a reduction of R300 million across the Department's baseline. However, during the 2025 Adjusted Estimates of National Expenditure (AENE) process, National Treasury allocated R470 million to the Digitisation Project for the 2025/26 financial year. As a result, an amount of R292.252 million (after the R4 million already shifted to the Ministry and R3.748 million retained in

Programme 2) was reallocated to various branches as follows:

- R35 million was allocated from Programme 2 to Programme 1 (Director-General) for CAJV, legal fees, and the Special Investigation Unit.
- R9.183 million was allocated from Programme 2 to Programme 1 (Operations) for the Enterprise Programme Management Office.
- R22.575 million was allocated from Programme 2 to Programme 1 (Counter Corruption and Security Services) for lifestyle audits.
- R5.535 million was allocated from Programme 2 to Programme 1 (Human Resource Management and Development) for legal services.
- R56.373 million was allocated from Programme 2 to Programme 1 (Information Systems) for Goods and Services-related expenditure.
- R12.908 million was allocated from Programme 2 to Programme 1 (Finance and Supply Chain Management) for Goods and Services-related expenditure, while R92.140 million was allocated for Property Management.
- R58.538 million was allocated from Programme 2 to Programme 3 (Immigration Services) for Goods and Services-related expenditure.

In addition, underspending under Compensation of Employees was utilised to alleviate severe funding pressures under Goods and Services, as follows:

- R119.537 million was shifted from Compensation of Employees (Programme 1) to address funding pressures under Goods and Services (Programme 1).
- R136.460 million was shifted from Compensation of Employees (Programme 1) to address funding pressures under Goods and Services (Programme 2).
- R80 million was shifted from Compensation of Employees (Programme 1) to address funding pressures under Goods and Services (Programme 3).

Roll Overs

The Department will request a rollover of R11.864 million to the 2026/27 financial year. The underspending relates to funds allocated for the Passenger Name Recognition System (PNR), which the Border Management Authority (BMA) did not fully claim. Although the Department requested National Treasury to make the funds available, the request was not approved.

Unauthorised expenditure

The department did not incur any unauthorised expenditure during the year under review.

Irregular expenditure

The details of the irregular expenditure incurred and its treatment are set out in Part E: **PFMA Compliance Report** below. In this regard, I am pleased to report that significant progress was made to reduce the closing balance for irregular expenditure to R2.170 million (2024/25: R202.658 million; 2023/24: R728 million). Irregular expenditure not condoned and removed following the prescribed process relates to the following three items:

- 2018/19 COE virement implemented without Treasury approval - R2.671 million;
- Security contract (DHA07/2014) – bid not evaluated in terms of the PPR – R199.971 million;
- No approval granted for use of external venue – R17 000.

Most of the current-year irregular transactions reflect transactions from prior financial years and mainly relate to the ABIS and digitisation projects.

The Departmental Loss Control Committee followed the process prescribed in Chapter 4 of the Compliance and Reporting Framework (Annexure A: National Treasury Instruction No. 4 of 2022/23).

Fruitless and wasteful expenditure

The details regarding the fruitless and wasteful expenditure incurred and the treatment thereof are set out in **Part E: PFMA Compliance Report** below.

An amount of R56 thousand (R105 thousand in 2024/25) is recorded as fruitless and wasteful expenditure in the year under review. This relates to various cases of incidents involving overtime paid to an official who was not entitled to such, no-shows, and penalties for paying motor vehicle licenses late.

Fruitless and wasteful expenditure cases are referred to the departmental loss control committee for its consideration in accordance with the Fruitless and Wasteful Framework. Depending on the committee's recommendations, any official responsible for fruitless expenditure will be held liable for the loss, in addition to being subjected to progressive discipline.

An amount of R26 million relating to the kiosk project is under assessment as possible fruitless and wasteful expenditure. The project suffered delays because a previous service provider failed to integrate the kiosk front-end into the departmental back-end systems.

Strategic focus over the short to medium term period

Over the past financial year, we prioritised digital transformation - through the vision of Home Affairs @ Home - as the foundation of our programmes and initiatives. This transformation is guided by the Digital Transformation Strategy approved in February 2026 and is anchored on the shift towards paperless, automated, and citizen-centric services that are efficient, accessible and supportive of economic growth.

These reforms directly support the Medium-Term Development Plan priority of building a modern, professional, and technology-enabled public service capable of meeting the needs of citizens and the economy.

A key achievement of the Department is the ongoing transition towards a unified, digital-first ecosystem, anchored on the following strategic pillars, namely:

- Improving access to enabling documents
- Modernising immigration systems
- Establishing a trusted digital identity platform; while
- Embedding a culture change within Home Affairs that drives the transformation of employees' attitudes and behaviours.

In the financial year under review, we significantly improved service delivery turnaround times and reduced backlogs across key service areas through automation and operational reform. Turnaround times for processing enabling documents improved from 339 days to 113 days. The MyHomeAffairs online platform processed more than 60 000 applications during the reporting period, while partnerships with the banking sector enabled the processing of more than 102 679 applications across 192 bank branches nationwide by early May 2026.

To implement the landmark court judgment that restored the citizenship of people who automatically lost it when they acquired another nationality without prior permission from the Minister, and in line with our digital transformation agenda, we launched an online portal to help South Africans restore their status. Since its inception, nearly 60 000 people have visited the portal.

A key reform for the Department is the introduction of a digital-first immigration system through the Electronic Travel Authorisation (ETA). The ETA now serves as the Department’s primary platform for visa and permitting services, replacing manual, paper-based processes with a fully digital system. Travellers can now apply online, scan their passports, and receive decisions in real time - marking a decisive shift towards a modern, secure, and efficient immigration system.

As of the 5th of May 2026, the ETA platform has processed over 153 000 applications across the four pilot countries (Mexico, Indonesia, India and China), with more than 67 782 approvals issued. This demonstrates the system’s ability to adjudicate efficiently and at scale. In our fight against fraud and corruption, this AI-enabled platform rejected more than 4241 applications, while the rest were cancelled for either failing the liveness test or having invalid selfies. In the next few months, we will introduce a payment gateway and further visa categories to enable sustainability of this initiative with the BMA. The Department will also gazetted new tariffs for ETA once concurrence has been received from the Minister of Finance and also support from the Immigration Advisory Board (IAB)

Following commitments made in the previous Budget Vote, the Department has implemented two new digital visa schemes:

- The Screen Talent and Global Entertainment Scheme (STAGES), which supports the film and creative industries, and
- The Meetings, Events, Exhibitions and Tourism Scheme (MEETS), which facilitates visas for major international events.

These schemes will help to position South Africa as a competitive destination for film, tourism, sport, and global events - sectors that contribute meaningfully to economic growth and job creation.

As regards law enforcement, the Department has exceeded its annual target for inspections and operations, conducting over 10 700 inspections against a target of 5 000. Through Operation New Broom, an intelligence-driven, joint law enforcement intervention, we have helped strengthen law enforcement coordination across the country. Arrests made during these operations contributed to the deportation of nearly 48 989 illegal foreign nationals for the financial year that ended 31 March 2026. This bring to total 111 134 deportations since the formation of the Government of National Unity (GNU). This clearly demonstrates intensified enforcement through operations such as “Operation New Broom” and enhanced biometric verification.

Public-Private partnerships

The department has registered the following public-private partnerships (PPP) with the National Treasury:

Table 10: Public-Private Partnerships

PPP	Output	Estimated value	Estimated duration	Progress
Redevelop-ment of six land ports of entry	Multiple bidders ap-pointed for the rede-velopment of the six land ports of entry as one-stop border posts	R12 billion	25 years	• The revised Request for Proposals (RfP) was sub-mitted to National Treasury in March 2022 for approval. Treasury granted TAIIA ap-proval of the RfP on 05th of May 2023. The department issued the RfP to the market on 3 September 2023 with a closing date of 4 March 2024. At the market’s re-quest, the submission date was extended first to 4 July 2024 and then to 24 October 2024. • Several responsive bid proposals were received and evaluated. Following the prescribed SCM processes, preferred bidders were iden-tified and announced. • The project is now at the contracting stage. • Treasury will be requested to grant TAIIB approval and approve the value for money report in the 2026/27 finan-cial year.

PPP	Output	Estimated value	Estimated duration	Progress
Permanent Head Office	Build, operate and transfer new head office complex	R1 billion	20 years	- The feasibility study (TA 1 approval) has been approved by National Treasury. The transaction adviser finalised the RfP and it was submitted to National Treasury in August 2022 for TAIIA approval. In December 2022 the National Treasury raised concerns regarding the affordability of the project. Given current budget constraints, the department must first find an alternative source of funding to address the unitary payment shortfall before proceeding further with this PPP. - Following the identification of an alternative funding source, the department will resubmit the request for TAIIA approval to National Treasury in the 2026/27 financial year.
Front-line visa facilitation services	Efficient and effective receipt of applications online for adjudication purposes and issuing of outcomes to clients.	R4 billion	10 years	The PPP was deregistered in 2025.

PPP	Output	Estimated value	Estimated duration	Progress
Refugee Reception Centre at Lebombo	Build, operate and transfer a refugee reception centre close to the border	R233 million	20 years	Feasibility study submitted in 2018/19. The project has been put on hold to allow ASM working with the UNHCR to develop an alternative approach. Current funding pressures hamper options in this regard.

None of these PPP's have progressed to the signed agreement stage.

Discontinued key activities / activities to be discontinued

The department did not discontinue any activities during the year under review.

New or proposed key activities

The department did not embark on or plan any other major new key activities in the 2025/26 financial year.

Supply chain management

The Department is committed to fair dealings and integrity in conducting its supply chain management business.

The Chief Directorate: Supply Chain and Asset Management continued to provide advice, administrative support and a mature and established governance framework within which Branches can operate to secure the goods and services they require when they require it, at the right price and in a compliant manner. Asset and Fleet Management ensured that the tangible assets of the Department are accounted for, safeguarded and used effectively.

No unsolicited bid proposals were concluded for the year under review and SCM processes and systems are in place to prevent irregular expenditure.

All SCM practitioners are annually expected to sign a Code of Conduct and to disclose their financial interest.

Though the SCM Unit had challenges in implementing the new electronic procurement processes that were introduced by National Treasury for tenders and quotations, engagements through workshops and training assisted.

Engagements with SITA have further been challenging and the Department experienced significant procurement delays as a result. Towards the end of the financial year a more structured engagement model was established that ensures accountability and transparency that will not only result in improved turnaround times and execution but will also empower the Department to utilise the amended regulation in terms of Section 23 of the SITA Act 1998 that was published on 23 May 2025.

Gifts and Donations received in kind from non-related parties

In view of the rising number of appeals against decisions of the Refugee Status Determination Officers (RSDO) which are the current appeal backlog at the Refugee Appeal Authority (RAA), the department and the United Nations High Commissioner for Refugees (UNHCR) entered into an agreement of cooperation aimed at eradicating the backlog and to prevent similar backlogs from recurring through the provision of capacity support to the RAA. The partnership agreement will run until December 2026. The partnership enables the department to appoint legally qualified members to the Refugees Appeals Authority and support the department in providing funding to cover the salary costs, expertise and equipment. The contribution of the UNHCR in the year under review was R6.968 million.

In cases of distress, the department considers waiving of fees for ID replacements, and birth, marriage and death certificates. This usually happens where residents of informal settlements lose all their belongings and identity documents due to fire or floods. In the past, the waiver of fees in such instances was accounted for as gifts / donations made by the State. This is now accounted for under the note on Natural disasters or relief expenditure and Annexure 11 of the financial statements. For the current financial year, the amount waived for fees for IDs and enabling documentation is R1. 195 million (R444 thousand in 2024/25).

Gifts, donations and sponsorships received for the year under review total R1.281 million (R1. 754 million in 2024/25). The bulk of this relates to sponsored research study tours and attendance of international events.

For the details of such gifts / donations / sponsorships, please see Annexure 1H of the financial statements.

Exemptions and deviations received from the National Treasury

The department did not apply for any exemptions or deviations from National Treasury during the year under review.

Investigations

There are a number of investigations in the department. These investigations include:

- **Courier services**

As reported in the previous financial years, the department was participating in a transversal contract (RT5-2020) for courier services. During the 2020/21 financial year, certain billing inconsistencies and fraudulent transactions were discovered on two accounts of one of the service providers on the RT contract. These findings were brought to the attention of the service provider and National Treasury as custodian of the transversal contract. The fraudulent transactions involve a supplier of the courier company billing the courier company for stationery and packaging not delivered, but invoiced to the courier company and then the department. The billing dispute involves the service provider charging the department bin prices for flyers.

The department appointed its own forensic audit company in May 2021 to investigate and quantify the over-billing. The auditors have concluded the investigation and have submitted a final report in January 2022. The report was presented to EXCO and the Minister. The forensic auditors found that a large population of single waybills with an actual mass of less than 2 kgs were billed at a volumetric mass of 15, 4 kgs, and that a significant portion of the single waybills with multiple items collected from the same collection point and delivered to the same destination point was charged separately at the volumetric mass of 15,4 kgs per item, resulting in the over-billing by the service provider in the amount of R99, 9 million for the period 2017 to 2020. As recommended, the department declared the entire population of the overcharges in dispute and referred the matter for arbitration.

Following a request from the service provider to settle the matter, the financial experts met on several occasions to find agreement on the amount to be paid by the service provider. This process is now concluded with the quantum in dispute determined.

The department instructed the State Attorney to appoint counsel and issue summons for the amount of over-billing. In May 2026, the service provider submitted a settlement proposal. This proposal is currently under consideration.

- **IP Granite Firewall**

The department initiated an investigation following complaints received from a sub-contractor alleging that the main contractor wishes to cancel the subcontract agreement. The main contractor in turn alleges that a departmental official unfairly intervenes and delays payment of its invoices for services rendered. It is further alleged that the brother of the official works for the sub-contractor. The department appointed an audit firm to investigate. The audit firm concluded its investigation and submitted its final report dated 6 September 2022 to the department.

It is recommended in the forensic report that the department should institute disciplinary action against the departmental manager and another departmental official. It is further recommended that the department should open a criminal case with the South Africa Police Service (SAPS) for alleged contravention of the PFMA, the Prevention and Combating of Corrupt Activities Act, and contraventions of the Broad-based Black Economic Empowerment Act. The department accepted the recommendations, instituted disciplinary action, opened a criminal case, and cancelled the contract. The service provider contested the cancellation of the contract in the High Court, but this action was removed from the court roll on 19 August 2024.

In the meantime, the Special Investigating Unit (SIU) is continuing its investigation in accordance with Presidential Proclamation No. R154 of 2024 (Gazette No. 50129) dated 16 February 2024. The department is cooperating fully with the SIU investigation.

Contingent liabilities

Contingent liabilities are disclosed in **Annexure 3B** of the financial statements.

The department divides contingent liabilities into the following categories:

- Labour
- Other
- Civil litigation, that is further divided into Immigration, Civics, Tenders & Contracts, and Others, depending on the business area from where the matter originates.

- **Labour disputes**

The Labour contingent liability pertains to labour disputes against the department, and the matters are still in the arbitration process. The disputes are mainly due to unfair

labour practice and unfair dismissals. The settlement, or possible amount, depends on the ruling by the General Public Service Sectoral Bargaining Council / Public Service Coordinating Bargaining Council / Court of Law.

- **‘Other’ Contingent liability**

There is an arbitration process between a service provider and the department with regard to the ABIS project wherein the service provider is claiming costs to the amount of R115 million. The department has filed a counterclaim. This matter is still pending finalisation.

- **Civil litigation**

The department is frequently cited as a respondent in civil matters; most of these civil matters are old with no movement on the part of the plaintiffs. Old or dormant cases are not disclosed as contingent liabilities in accordance with the Policy on the Management of State Litigation Contingent Liability issued by the Solicitor-General and Chapter 14 of the MCS. The Policy defines dormant cases as claims where the Plaintiff is not prosecuting and/or where is no significant or material progress on a case for a period of more than 3 years from the date of the last action taken as per the court file. For active cases, the department uses a professional estimate to determine the likelihood of success/probability of an outflow.

Immigration Affairs claims arise due to unlawful arrest and detention of illegal immigrants as well as damages arising from the department’s failure to process visas and permits on time. Citizen Affairs claims arise mainly from the fraudulent issuing of death certificates and non-issuing of unabridged birth certificates, ID documents, and fraudulent use of ID and passports resulting in the arrest and detention of the lawful owners.

The summons value of legal claims against the department is R2.516 billion. An amount of successful claims stemming from these summonses cannot be reliably estimated due to historic trends that indicate significant differences between the summons amounts and awarded amounts, the length of time to resolve cases, the number of cases abandoned during the process, and the legal complexity of cases.

Events after the reporting date

Approval was granted in May 2026 to de-recognise fines and penalties impaired in prior years. This resulted in a prior-year error being corrected. Save for this event, there are no events (adjusting and non-adjusting), favourable and unfavourable, that occurred after the reporting date and the date of approval of the Annual Financial Statements.

Acknowledgement/s or Appreciation

The department wishes to thank the Minister, Dr Leon Schreiber, MP; the Deputy Minister, Mr Njabulo Nzuza, MP; the Portfolio Committee on Home Affairs; the audit and risk committees; the AGSA; and the Executive Management Committee (EXCO) for their support and guidance. In addition, I would like to convey my appreciation to each and every member of the Home Affairs family for their continued commitment and dedication in serving the people of this country and visitors to our beautiful country. Without you, it would not be possible to make the department and South Africa a better place for all, and for this commitment and dedication, I thank you.

Conclusion

The department looks forward to improving service delivery for all by embarking on the digital transformation roadmap.

Approval and sign off



L. T. MAKHODE

ACCOUNTING OFFICER

DEPARTMENT OF HOME AFFAIRS

DATE: 31 MAY 2026

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

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

All information and amounts disclosed throughout the annual report are consistent.

The annual report is complete, accurate and is free from any omissions.

The annual report has been prepared in accordance with the guidelines on the annual report as issued by National Treasury.

The Annual Financial Statements (Part F) have been prepared in accordance with the modified cash standard and the relevant frameworks and guidelines issued by the National Treasury.

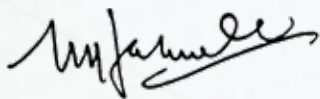
The Accounting Officer is responsible for the preparation of the annual financial statements and for the judgements made in this information.

The Accounting Officer is responsible for establishing and implementing a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the performance information, the human resources information, and the annual financial statements.

The external auditors are engaged to express an independent opinion on the annual financial statements.

In my opinion, the annual report fairly reflects the operations, the performance information, the human resources information and the financial affairs of the department for the financial year ended 31 March 2026.

Yours faithfully



LT MAKHODE

ACCOUNTING OFFICER

Date: 31 May 2026

7. STRATEGIC OVERVIEW

7.1 VISION

Deliver Home Affairs@home: a digitally transformed organisation that drives economic growth and job creation, enhance national security, and deliver efficient and dignified services to clients

7.2 MISSION

The DHA is committed to citizen empowerment and inclusivity, economic development and national security through digital transformation, by:

- Being an efficient and secure custodian of citizenship and civil registration through effective, modernised technology that enhances accountability, efficiency and transparency
- Securely and strategically managing international migration using agile and innovative practices
- Efficiently managing asylum seekers and refugees

7.3 VALUES

This must be as per the department's strategic plan.

Our higher purpose is to build a Home Affairs that delivers dignity and works for all. Our pursuit of this higher purpose is anchored in:

- Ethical conduct
- Courageous action
- Innovative thinking
- Caring interactions
- Solutions-oriented approaches

8. LEGISLATIVE AND OTHER MANDATES

8.1 BIRTHS, MARRIAGES AND DEATHS

- Births and Deaths Registration Act, 1992 (Act No. 51 of 1992);
- Regulations on the Registration of Births and Deaths, 2014;

- Marriage Act, 1961 (Act No. 25 of 1961);
- Regulations made under the Marriage Act, 1961;
- Recognition of Customary Marriages Act, 1998 (Act No. 120 of 1998);
- Regulations made under the Recognition of Customary Marriages Act, 1998;
- Civil Union Act, 2006 (Act No. 17 of 2006);
- Civil Union Regulations, 2006; and
- Alteration of Sex Description and Sex Status Act, 2003 (Act No. 49 of 2003).

8.2 IDENTITY DOCUMENTS AND IDENTIFICATION

- Identification Act, 1997 (Act No. 68 of 1997); and
- Identification Regulations, 1998.

8.3 CITIZENSHIP

- South African Citizenship Act, 1995 (Act No. 88 of 1995); and
- Regulations on the South African Citizenship Act, 1995.

8.4 TRAVEL DOCUMENTS AND PASSPORTS

- South African Passports and Travel Documents Act, 1994 (Act No. 4 of 1994); and
- South African Passports and Travel Documents Regulations, 1994.

8.5 LEGISLATIVE MANDATE: IMMIGRATION

- Immigration Act, 2002 (Act No. 13 of 2002);
- Immigration Regulations, 2014;
- Refugees Act, 1998 (Act No. 130 of 1998); and
- Refugees Regulations, 2000.

8.6 OTHER PRESCRIPTS RELEVANT TO THE MANDATE OF HOME AFFAIRS

- The Constitution of the Republic of South Africa, 1996;
- Promotion of Access to Information Act, 2000 (Act No. 2 of 2000);
- Promotion of Administrative Justice Act, 2000 (Act No. 3 of 2000);
- The Universal Declaration of Human Rights as adopted by the General Assembly

of the United Nations on 15 December 1948;

- The basic agreement between the Government of the Republic of South Africa and United Nations High Commissioner for Refugees (UNHCR), 6 September 1993;
- The 1951 United Nations Convention Relating to the Status of Refugees;
- The 1967 Protocol Relating to the Status of Refugees;
- The Organisation for African Unity Convention Governing Specific Aspects of Refugee Problems in Africa, 1996;
- The UNHCR Handbook and Guidelines on Procedures and Criteria for Determining Refugee Status, 1997; and
- Protection of Personal Information Act, 2013 (Act No 4 of 2013).

8.7 OTHER LEGISLATIVE MANDATES

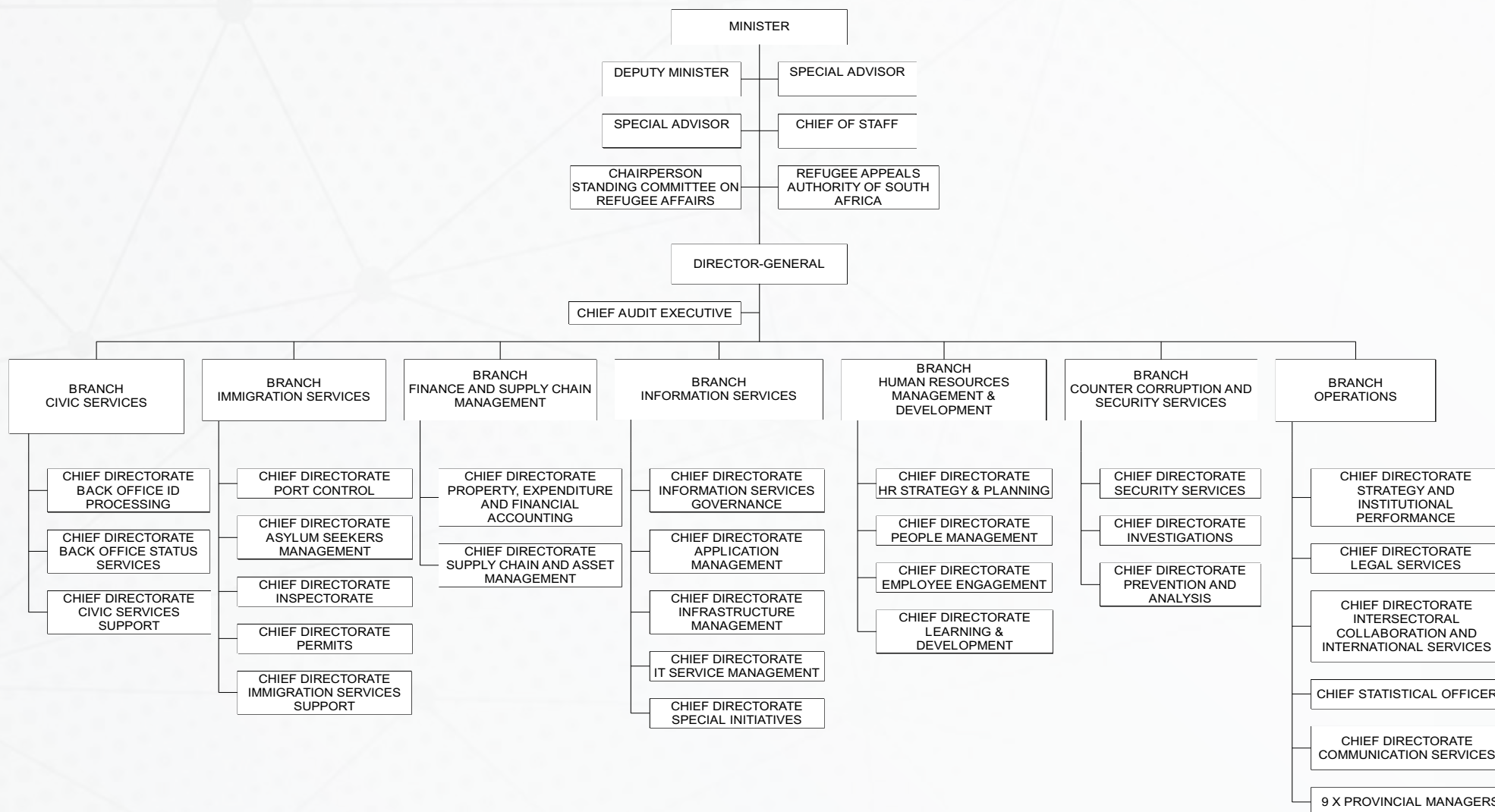
The DHA administers the Public Holidays Act, 1994 (Act No 36 of 1994).

The DHA transfers funds to institutions reporting to the Minister of Home Affairs and exercises oversight in that regard as prescribed by the Public Finance Management Act, 1999 (Act No. 1 of 1999), Treasury Regulations and the acts establishing the entities. The institutions reporting to the Minister of Home Affairs, and the legislation administered by the said institutions, are as follows:

- The Electoral Commission (IEC) – Chapter 9 Institution
 - Electoral Commission Act, 1996 (Act No. 51 of 1996);
 - Electoral Act, 1998 (Act No. 73 of 1998);
 - Local Government: Municipal Electoral Act, 2000 (Act No. 27 of 2000); and
 - Political Party Funding Act, 2018 (Act No. 6 of 2018).
- The Government Printing Works (GPW)
 - Government component – The GPW is currently self-funding, although it has retained strong links with the DHA as a government component and the Minister will continue to exercise oversight.
- Border Management Authority (BMA)
 - Border Management Authority Act, 2020 (Act No. 2 of 2020).

The BMA was classified as a Schedule 3A Public Entity on 1 April 2023.

9. ORGANISATIONAL STRUCTURE



10. ENTITIES REPORTING TO THE MINISTER

The table below indicates the entities that report to the Minister.

Table 11: Entities Reporting to the Minister

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Government Printing Works (GPW)	The GPW operates as a government component in accordance with the proclamation in Government Gazette No. 32616, dated 9 October 2010	GPW prints passports, identity documents, and face value forms for the Department. The Department pays GPW for such goods and services.	The functions of the GPW include the following: • Compiling, editing, printing and distribution of the Government Gazette and Provincial Gazette. • Procuring and stocking departmental forms and face value forms. • Provisioning a printing service pertaining to high security documents and printed matter of a general nature. • Administering the Publications section to provide for the stocking of government publications and the selling thereof to government institutions and the public, as well as institutions abroad.

Name of Entity	Legislative Mandate	Financial Relationship	Nature of Operations
Border Management Authority	The BMA was established as a Schedule 3A entity under the Border Management Authority Act, 2020. It is responsible for the execution of frontline border law enforcement functions related to inter alia port health, immigration control, access control, biosecurity, food safety and phytosanitary control, land border infrastructure development and maintenance, and border information and risk management.	The BMA assumed full responsibility for procuring its goods and services at the start of the financial year under review. Related party transactions were performed during the financial year under review. Appropriated funds earmarked for the BMA are transferred to the BMA monthly in accordance with its cash drawdowns.	• The administration and the powers or functions, entrusted by legislation, to be exercised or performed within the border law enforcement area and at the ports of entry, as defined in the Border Management Authority Act, 2020.



PART B

PERFORMANCE INFORMATION

PART B: PERFORMANCE INFORMATION

1. AUDITOR-GENERAL'S REPORT: PREDETERMINED OBJECTIVES

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

Refer to page 191 of the Report of the Auditor-General, published as Part F: Financial Information.

2. OVERVIEW OF DEPARTMENTAL PERFORMANCE

2.1 SERVICE DELIVERY ENVIRONMENT

The vision to digitally transform the Department of Home Affairs is coming into fruition. The desired end-state is to deliver a digitally transformed organisation where all civics, immigration and refugee services are delivered in a decentralised manner through electronic channels, to dramatically expand inclusion and deliver dignity for all. The vision reflects the Apex priorities of the Government of National Unity (GNU), which are anchored in the need to grow the economy and create jobs, reduce poverty, and build a capable state. A digitally transformed Home Affairs will make a substantial contribution to the fulfilment of all three of these priorities, by positioning the DHA as an economic enabler through immigration reform, expanding access to enabling documents to all, and using technology to revolutionise the way in which government delivers services in South Africa.

The new vision (Home Affairs @ home) and strategy for the DHA were introduced in the 2024/25 financial year and included key elements of the vision such as the automation of core and support processes, largescale digitisation of civic records, enhanced smart and digital identity solutions, expanded online services, network stabilisation, strengthened cybersecurity, culturalchange initiatives and improved partnerships. Revenue management measures are also being implemented to support financial sustainability.

The 2025/26 Annual Performance Plan (APP) built on the 2024/25 APP, with citizens and visitors starting to experience some of the benefits of the initiatives which commenced in the 2024/25 financial year. Some of the main achievements include:

- Digital platforms delivered (Electronic Travel Authorisation or ETA platform for visitor's visa applications implemented; MyHomeAffairsOnline platform supporting the reinstatement of citizenship; Partner Integration Gateway enabling bank integration - Smart ID card re-issuance capability enabled in 102 bank branches through sector-wide API integration).
- Automation implemented for support processes such as e-Leave, e-PMDS and e-Submission.
- Initiatives to support economic growth: introduction of phase 2 of the Trusted Tour Operator Scheme (TTOS); implementation of the Trusted Employer Scheme (TES); announcement of the groundbreaking new Meetings, Exhibitions, Events and Tourism Scheme (MEETS) and gazetting of the pathbreaking new Screen Talent and Global Entertainment Scheme (STAGES).
- Digitisation of more than 25 million civic records.
- More than 4 million smart ID cards issued to citizens, naturalised citizens and permanent residence permit holders 16 years of age and above per year (first and re-issues).
- Deployment of mobile offices to 13 981 visiting points, including rural and marginalised areas and schools.
- 48 989 deportations conducted for 2025/26.
- Digital Identity Policy approved by Cabinet.
- Launch of dedicated service centres abroad and announced the introduction of doorstep delivery of passports for South African citizens living abroad, with the service going live around the world in 18 cities on 1 November 2025.
- Launch of Operation New Broom in May 2025, a nationwide, intelligence-led, technology-driven initiative to detect, arrest and deport illegal foreigners occupying public spaces.
- Reconstitution of the Immigration Advisory Board (IAB) and new members appointed with effect from 1 April 2025. In terms of the Immigration Act of 2002, the IAB is empowered to advise the Minister on matters of regulation, policy and any other matter on which the Minister may request advice.

The performance delivery environment of the DHA, like all other state organs, focuses on the effective execution of its mandate and the implementation of governmental priorities.

In terms of its strategic agenda, the DHA has maintained consistent organisational performance despite capacity and funding constraints. During the period under review, the DHA achieved an overall performance of 71% (27 of 38 APP targets planned for the 2025/26 financial year).

The DHA's client base is huge and diverse. Every South African citizen and foreigner is a client as the DHA is the sole provider of official identity and immigration services. The enabling documents issued by the DHA are required by all citizens to access rights and basic services such as admission to schools, access to health and becoming productive members of society by contributing to the economy through employment, opening a bank account, as well as voting during elections.

The DHA maintains a large footprint to serve its client base, consisting of:

- 325 front offices, of which 209 have been modernised to issue smart ID cards and passports.
- 242 health facilities equipped with online birth registration systems.
- 30 bank branches host DHA service points using an online e-HomeAffairs platform (old system) and 102 bank branches forming part of the new partnership model with banks.
- 32 missions abroad with DHA representation.
- 8 DHA offices in malls.
- A total of –
 - 3 premium visa and permit centres
 - 12 visa facilitation centres (in South Africa)
 - 53 visa facilitation centres in 18 countries abroad
 - 5 refugee reception offices and one repatriation centre
- 220 mobile offices to service geographical areas with low population concentration in particular rural and remote areas.

The 2025/26 financial year was faced with numerous challenges that hindered performance. The digital transformation agenda is regarded as the main vehicle to address these systemic challenges going forward. The key challenges encountered include:

- Systems and technology-related matters such as system and network instability, lack of full automation between front and back office and lack of a single view of travellers.

- Lack of client-centric focus in service delivery leading to high volume of queries, backlogs and litigation.
- Inadequate footprint to meet constitutional obligations and inadequate budget to implement approved access model requirements to serve clients.
- Prevalence of fraud and corruption.

Key services delivered by the DHA include civic and immigration matters. The purpose of the Branch Civic Services is to provide secure, efficient and accessible services and documents to citizens and lawful residents. The following civic services are rendered at front offices:

- Birth and death registration
- Application for and issuance of identity documents (Smart ID cards at modernised offices, including service points in shopping malls, equipped with live capture functionality, and Green ID books at non-modernised offices)
- Marriage solemnisation and registration
- Application for and issuance of travel documents/passports at modernised offices, including service points in shopping malls, equipped with live capture functionality
- Application for citizenship
- Application for adoption noting
- Applications for amendment and rectification of personal particulars

Immigration services enable the secure movement of persons to and from South Africa in line with the Immigration Act (2002) and confirm and provide enabling documents to foreign visitors legally residing within the Republic of South Africa. Immigration legislation is enforced, and deportations effected. The status of asylum seekers is determined, and refugee affairs are regulated. The following immigration services are rendered:

- Refugee identity documents
- Refugee travel documents
- Refugee and asylum seeker status determination
- Services for visas and permits are rendered at both foreign missions and inland
- Inspectorate services (investigations, inspections/operations and deportations)
- Adjudication of appeals on adverse outcome (overstays/prohibitions, visas and permits)

2.2 SERVICE DELIVERY IMPROVEMENT PLAN

The tables below highlight the service delivery plan and the achievements to date.

Table 12: Main services and standards

Main services	Beneficiaries	Current/ actual standard of service	Desired standard of service	Actual achievement
Personal Amend-ments of minors' details	RSA Children	62% of ap-plications for amend-ments of minors' details finalised within 8 weeks	50% of ap-plications for amend-ments of minors' details final-ised within 8 weeks	64% of applications for amend-ments for minors' details finalised within 8 weeks
Personal Amend-ments of majors' details	RSA Adults	65% of ap-plications for amend-ments of majors' details finalised within 8 weeks	50% of ap-plications for amend-ments of majors' details final-ised within 8 weeks	60% of applications for amend-ments of majors' details finalised within 8 weeks
Permanent Residence permits	Foreign nation-als	50% of Perma-nent Residence on direct residence 26 (b), 26(c) & 26(d) and resi-dence on other grounds 27(a), 27(d), 27(e), 27(f), 27(g) ad-judicated within 12 months	50% of Permanent Residence on direct residence 26 (b), 26(c) & 26(d) and residence on other grounds 27(a), 27(d), 27(e), 27(f), 27(g) adjudi-cated within 12 months	55% (9 275 out of 16 797) of Permanent Residence on direct residence 26 (b), 26(c) & 26(d) and resi-dence on other grounds 27(a), 27(d), 27(e), 27(f), 27(g) adjudicated within 12 months

Main services	Beneficiaries	Current/ actual standard of service	Desired standard of service	Actual achievement
Temporary Residence visas	Foreign Nation-als	50% of retired persons, treaty and visitors 11(6) tempo-rary residence visa categories adjudicated within 120 days for applications received via VFS- inland	50% of retired persons, treaty and visitors 11(6) temporary residence visa categories adjudicated within 120 days for applications received via VFS- inland	73.53% (18 773 of 25 532) of retired persons, treaty and visitors 11(6) temporary residence visa categories finalised within 120 days for applications received via VFS- inland
Temporary Residence visas	Foreign Nation-als	50% of Relative visa finalised within 120 days for applications received via VFS-inland for applications received via VFS- inland	50% of rela-tive visas fi-nalised within 120 days for applications received via VFS-inland for applica-tions received via VFS- in-land	64% (9 106 out of 14 191) of Relative visas finalised within 120 working days for applications received via VFS- inland

Table 13: Batho Pele arrangements with beneficiaries

Current/actual arrangements	Desired arrangements	Actual achievements
Consultation		
Communication strategy implemented through the following: • 72 Media engagements • 23 Outreach engagements • 5 Campaigns	DHA Communication strategy and plan implemented through: • 14 Media engagements • 6 Outreach programmes • 12 Campaigns	• 74 Media engagements • 12 Outreach engagements • 12 Campaigns
Current/actual arrangements	Desired arrangements	Actual achievements
Service Standards		
• 62% of applications for amendments of minors' details finalised within 8 weeks • 65% of applications for amendments of majors' details finalised within 8 weeks • 50% of Permanent Residence on direct residence 26 (b), 26(c) & 26(d) and residence on other grounds 27(a), 27(d), 27(e), 27(f), 27(g) adjudicated within 12 months • 50% of retired persons, treaty and visitors 11(6) temporary residence visa categories adjudicated within 120 days for applications received via VFS-inland	• 50% of applications for Personal Amendments of details finalised within 8 weeks • 50% of applications for amendments of majors' details finalised within 8 weeks • 50% of Permanent Residence on direct residence 26 (b), 26(c) & 26(d) and residence on other grounds 27(a), 27(d), 27(e), 27(f), 27(g) adjudicated within 12 months • 50% of retired persons, treaty and visitors 11(6) temporary residence visa categories adjudicated within 120 days for applications received via VFS-inland	• 64% of applications for Personal Amendments of details finalised within 8 weeks • 60% of applications for amendments of majors' details finalised within 8 weeks • 55% of Permanent Residence on direct residence 26 (b), 26(c) & 26(d) and residence on other grounds 27(a), 27(d), 27(e), 27(f), 27(g) adjudicated within 12 months • 73.5% of retired persons, treaty and visitors 11(6) temporary residence visa categories adjudicated within 120 days for applications received via VFS-inland

Current/actual arrangements	Desired arrangements	Actual achievements
Service Standards		
• 50% of Relative visa finalised within 120 days for applications received via VFS-inland	• 50% of Relative visa finalised within 120 days for applications received via VFS-inland	• 64% of relative visas finalised within 120 days for applications received via VFS-inland
Current/actual arrangements	Desired arrangements	Actual achievements
Access		
Mobile units deployed to 10 149 visiting points 321 Front Offices opened for applications All 11 Visa Facilitation Centres in South Africa opened for applications for Permanent Residence permits and Temporary Residence Visas Trusted Tour Operator system rolled out	Deployment of mobile units to 6 304 visiting points (778 visiting points in terms of DHA Access Model and 5 010 public schools and 516 special schools) 321 Front Offices opened for application All 11 Visa Facilitation Centres in South Africa opened for applications for Permanent Residence permits and Temporary Residence Visas Online Visa application systems (Electronic Travel Authorisation (ETA) developed.	Mobile units were deployed to 13 981 visiting points 321 Front Offices opened for applications All 11 Visa Facilitation Centres in South Africa opened for applications for Permanent Residence permits and Temporary Residence Visas Capability for Section 11(1) visitor visas has been developed for deployment on the DHA digital platform. MyHomeAffairs Online platform supporting the re-instatement of citizenship

Current/actual arrangements	Desired arrangements	Actual achievements
Courtesy		
By end of the financial year 2024/25 conducted a total of 4147 training interventions	2500 DHA officials trained on digital literacy programme	2861 DHA officials trained on basic digital literacy programme
	5 training hubs established in identified provinces	5 training hubs established in Eastern Cape, Western Cape, Northern Cape, Mpumalanga and Limpopo
	The Learner and Learning Management system upgraded	The Learner and Learning Management system was upgraded, and three courses were uploaded on the system: Client relations, Ethics and Business English

Current/actual arrangements	Desired arrangements	Actual achievements
Openness and transparency		
All officials are issued with name tags for easy identification	All officials to have name tags for easy identification	All officials are issued with name tags for easy identification
100 Front Offices have Leadership charts with details of the provincial management team	All Front Offices to have Leadership charts with details of the provincial management team	200 assessed Front Offices have Leadership charts with details of the provincial management team

Current/actual arrangements	Desired arrangements	Actual achievements
Value for money		
	Deployment of mobile units to 6 304 visiting points (778 visiting points in terms of DHA Access Model and 5 010 public schools and 516 special schools)	Mobile units were deployed to 13 981 visiting points
	321 Front Offices opened for applications	321 Front Offices opened for applications

Current/actual arrangements	Desired arrangements	Actual achievements
Cost		
R325 charged for change of surname for majors	R325 charged for change of surname for majors	R325 charged for change of surname for majors
R140 charged for change of forenames for majors	R140 charged for change of forenames for majors	R140 charged for change of forenames for majors
R70 charged for change of surname and forename for minors	R70 charged for change of surname and forename for minors	R70 charged for change of surname and forename for minors
R1, 520 charged for processing of applications for permits	R1, 520 charged for processing of applications for permits	R1, 520 charged for processing of applications for permits
R1, 500 charged for VFS handling fee	R1, 500 charged for VFS handling fee	R1, 500 charged for VFS handling fee

Current/actual arrangements	Desired arrangements	Actual achievements
Value for money		
Digitisation of all paper records to shorten the workflow process.	25 million civic records digitised to shorten the process flow.	25 187 433 civic records digitised to shorten the process flow.
Current/actual arrangements	Desired arrangements	Actual achievements
Information		
All information about documents, statements, developments within the Department is on the web-site, media statements, national radio stations and social media platforms	25 million civic records digitised to shorten the process flow.	25 187 433 civic records digitised to shorten the process flow.
Current/actual arrangements	Desired arrangements	Actual achievements
Redress		
91% of identified cases resolved within 20 working days	80% of identified cases resolved within 20 working days	94% of identified cases resolved within 20 working days

Table 14: Service delivery information tool

Current/actual information tools	Desired information tools	Actual achievements
Information includes the web-site, Social media platforms, service charter, policies, directives, statements and Contact Centre live agents and Front Offices brochures.	Information includes the web-site, Social media platforms, service charter, policies, directives, statements and Contact Centre live agents and Front Offices brochures	Information includes the web-site, Social media platforms, service charter, policies, directives, statements and Contact Centre live agents and Front Offices brochures

Table 15: Complaints mechanism

Current/actual complaints mechanism	Desired complaints mechanism	Actual achievements
Home Affairs Contact Centre with voice, email	All-in-One Contact Centre solution with AI, Bots and BI tools	Home Affairs Contact Centre with voice, automated email and manual web-chat functionality and after-call satisfaction survey
Complaints Registers in Front Offices	Complaints Registers in all Front Offices	200 assessed front offices have complaints registers

2.3 ORGANISATIONAL ENVIRONMENT

During the 2025/26 financial year, the Department of Home Affairs accelerated its transformation into a modern, digitally enabled institution capable of delivering secure, efficient and dignified services to all who live in South Africa.

At the centre of this transformation is the Department's repositioning as a fit-for-purpose organisation aligned to the realities of a digital world of work. Guided by the Department's Digital Transformation Strategy, the Department advanced the redesign of its organisational structure and post establishment, supported by extensive consultation processes and a comprehensive work-study exercise. In total, 169 new and redesigned jobs were developed across critical functions, including Information Services, Immigration Services, Civic Services, Counter Corruption, Human Resources, Finance and Provincial Operations.

The Department further partnered with PSETA and the University of Pretoria to undertake a comprehensive Skills Needs Analysis, which confirmed that the future of Home Affairs depends on building advanced capability in cybersecurity, biometrics, digital identity management, data analytics, artificial intelligence, immigration law and digital service delivery.

To support this transformation agenda, the Department intensified workforce capacitation and "hiring-right" in critical service delivery environments, focusing on the competence and credibility of candidates. During the year under review, 449 priority posts were approved for filling across six recruitment phases, including strategic positions in ICT, law enforcement, legal services, and anti-corruption, of which approximately 70% is

based in frontline operations. The Department also piloted the Martov e-Recruitment System to modernise and strengthen recruitment efficiency and transparency. E-Leave and e-PMDS Systems have furthermore been developed to improve overall efficiency, governance and accountability in these areas within the Department.

Importantly, Home Affairs is not only transforming its systems, but also its culture.

The Department approved and commenced implementation of the DHA Culture Change Strategy and Flight Plan, aimed at building a high-performing, ethical and citizen-centred institution. The strategy is anchored in the Department's shared values of Ethical Conduct, Courageous Action, Innovative Thinking, Caring Interactions and Solutions-Oriented Approaches.

Through Minister-led staff engagements, leadership pledges, employee engagement platforms and internal awareness campaigns, the Department has begun embedding a new culture of professionalism, accountability, dignity and service excellence across the organisation.

The Department also intensified efforts to prepare employees for the digital future. By the end of the financial year, 2 861 officials had completed mandatory digital literacy training, exceeding the target of 2 500 employees. Five provincial virtual training hubs were established, and new e-learning programmes were rolled out in areas such as ethics, client relations and business writing.

At the same time, the Department continued prioritising employee wellness, ethics and consequence management, as well as safe workplaces. The implementation of the Department's Gender-Based Violence and Femicide Plan continued throughout the year, supported by awareness campaigns, psycho-social support interventions and the approval of a Sexual Harassment Standard Operating Procedure to strengthen institutional response mechanisms.

2.4 KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

During the period under review, the Department developed the following policies which are currently being translated to legislation:

- 2024 White Paper on Citizenship, Immigration and Refugee Protection was approved by Cabinet in April 2024 and will inform the drafting of a single legislation for citizenship, immigration and refugee protection. The 7th Administration has

requested the Department to re-look at the policy intervention relating to the White Paper, and a draft amended White Paper was developed. The amended White Paper will be subjected to public consultation during the 2025/2026 financial year. Cabinet approved the Revised White Paper on Citizenship, Immigration and Refugee Protection in March 2026. The Bill will be drafted and submitted to Cabinet to obtain approval for the Bill be published for public comments.

- During the period under review, the Department developed and/or attended to the following Bills and Regulations:
- Marriage Bill, 2024 [B43 – 2024]: The Bill was introduced into Parliament during December 2023, and the Portfolio Committee on Home Affairs (“Portfolio Committee”) published the Bill for public participation and has also engaged in public hearings. The Bill is before the Portfolio Committee;
- One-Stop Border Post Bill, 2024 [B12 -2024]: The Bill was introduced into Parliament during December 2023. The Bill was approved by the Joint Sitting of Parliament and submitted to the National Council of Provinces (the “NCOP”). The Bill is before the Select Committee on Security and Justice for deliberation and development of the required NCOP report.
- National Identification and Registration Bill: The Bill was submitted to the Minister for approval. Minister did not approve the Bill and requested the Department to ensure that the Bill incorporates the policy position of the Digital Transformation Policy (“Policy”). The Policy has not yet been approved.
- Immigration Amendment Bill, 2024 [B8 – 2024]: The Bill was introduced into Parliament and seen through the legislative process in Parliament. The Bill was approved by Parliament and submitted to the Presidency for the President to assent to and sign into law the Bill; and
- Third Amendment of the Immigration Regulations, 2014 was approved and published for implementation during the 2024/25 financial year. These regulations were finalised and published in Proclamation No. R. 4847, Government Gazette No. 50675, for implementation.
- Electoral Laws Amendment Bill, 2026: The Department assisted the IEC in drafting the Bill and the same will be submitted to Cabinet to obtain Cabinet approval to introduce the Bill into Parliament. The Bill seeks to ensure the smooth running of the 2026 local government elections.

3. ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

Each department should state the Impacts and Outcomes as per the Strategic Plan and the progress made towards achieving the five-year targets in relation to the outcome indicators. The department must highlight significant achievements in contributing to the 2019-24 Medium Term Strategic Framework and the Provincial Growth and Development Strategy (where applicable). Departments should comment on any amendments to the Strategic Plan, where applicable.

3.1 DHA POSITIONED TO CONTRIBUTE POSITIVELY TO A CAPABLE AND DEVELOPMENTAL STATE

Department of Home Affairs (DHA) has implemented a major digital transformation, aiming to shift from paper-based systems to a “digital-first” model under the “Home Affairs @ home” initiative. Key features include introducing secure digital identity credentials, enabling online passport/ID applications, and launching electronic travel authorisation.

Key Digital Transformation Initiatives:

- **Digital Identity System:** Draft regulations aim to introduce digital IDs stored on smartphones, enabling biometric verification to combat identity theft and fraud, with public comments open until 6 June 2026.
- **“Home Affairs @ home”:** A 2025–2030 strategy designed to make services accessible online, reducing the need for in-person branch visits for, among others, ID and passport applications.
- **Electronic Travel Authorisation (ETA) launch**
- **Bank Integration Expansion:** Deepening partnerships to expand Smart ID and passport application facilities to more bank branches, enhancing convenience. Live capture for Smart ID card issuance was achieved in 102 bank branches.
- **Digitalization of Records:** Just over 25 million of birth, marriage, and death records have been digitised to improve verification efficiency.

The DHA is prioritising the integration of services to ensure that digital improvements are secure, robust, and user-friendly, setting the foundation for a more efficient and modern service delivery model, according to the national roadmap

DHA DI policy was approved by Cabinet on 31 March 2026. The purpose of the DI policy is to regulate digital identity in South Africa and enable efficient yet feasible participation of Government and entities in e-commerce that strengthens economic growth and

inclusivity. The objectives of the DI policy are to:

- a) Provide for a shift in DHA practices from manual and paper-based processes and products, towards more digitised practices and the production of e-documents;
- b) Allow for independent oversight of the digital identity system, by formalising the powers and governance arrangements of the Oversight Authority;
- c) Enable expansion of the formal digital identity system to the State and the private sector;
- d) Provide privacy protections, citizens’ safeguards and security requirements to build trust in the digital identity system; and
- e) Provide for a legally enforceable set of rules that set the standards for participating in the Digital Identity system. This includes rules allowing entities to be accredited to participate in the DHA digital identity system.

3.2 SECURE MANAGEMENT OF INTERNATIONAL MIGRATION RESULTING IN SOUTH AFRICA’S INTERESTS BEING SERVED AND FULFILLING INTERNATIONAL COMMITMENTS.

- Electronic Travel Authorisation (ETA) system was launched in October 2025 to streamline entry via AI-driven, digital, and faster processing. As of February 2026, holders of ordinary passports from Mainland China, India, Indonesia, and Mexico were able to use the system
- DHA continued with the implementation of the Trusted Tour Operator Scheme (TTOS). The TTOS ensures that tourists from India and China who use approved tour operators no longer visit a mission, complete any forms, or stand in a queue. This initiative brings about major tourism growth by enhancing visa efficiency and security. The introduction of the TTOS demonstrates the Department’s commitment to embracing digital transformation and serving as an economic enabler to create jobs. During the period under review, the department set a target of 85% of virtual port of entry visa outcomes issued within five working days for applications submitted through the Trusted Tour Operator Scheme per year, and the department achieved 97% in this regard.

Goals & Impact:

- **Improved Security:** The new digital system leverages advanced biometric technology to reduce forgery and enhance security, according to the department.

- **Reduced Waiting Times:** Moving services online aims to drastically reduce, or eliminate, long queues at physical offices.
- **Economic Growth:** By streamlining visa processes and boosting tourism, these reforms are viewed as an «engine of growth».

Table 16: DHA Outcome Indicators and Targets for 2025 to 2030

Outcome	Five year target	Achievement
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Developmental approach to managing immigration implemented (initiatives to grow the economy and create jobs)	The DHA has made strong early progress towards implementing a developmental approach to managing immigration by shifting the visa system towards economic enablement, skills attraction and job creation. This is reflected in the successful rollout of the Trusted Employer Scheme (TES), which reduced processing times for approved employers from an average of 22 weeks to around 20 days and, by July 2025, had grown to 71 companies while enabling the entry of 246 software engineers and 147 nuclear engineers for strategic economic projects. Building on this, the government has prepared to expand and digitise TES through the next phase of the scheme, confirming that the trusted-employer model is moving from pilot to scale. In parallel, DHA has introduced new sector-specific visa reforms through STAGES for the film and creative industries and MEETS for conferences, exhibitions, sporting and cultural events, both of which use digital platforms to process high-volume applications quickly and predictably. Together with the points-based work visa system and remote work visa reforms, these initiatives demonstrate that DHA is actively implementing an immigration model that supports investment, tourism, scarce skills attraction and employment creation, in line with the 2025–2030 target.

Outcome	Five year target	Achievement
Efficient asylum seeker and refugee system in compliance with domestic and international obligations	90% of new asylum seeker applications adjudicated within 180 working days (inclusive of appeals and reviews)	The Department issued final decisions on 46% (3778 out of 8176) of new asylum applications adjudicated by the Refugee Status Determination Officer within 180 working days from the date of registration on the Asylum Seeker Management System.
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Minimum of 17 085 500 enabling documents issued to citizens and permanent residents by 2030: • Births – 3 335 500	A total of 680 555 births were registered within 30 calendar days during the 2025-26 financial year. Late registration of Births; category 31 days to 14 years was 106 525 during the 2025-26 review period compared to 129 305 during the 2024-25 review period. The 15-year registration category was 18 767 during the 2025-26 review period.
	Smart ID cards – 13 750 000	The department issued 4 010 149 Smart ID cards to citizens against a target of 2,75 million during 2025-26.
	Universal enrolment in smart ID system	The department implemented phase 1 of issuance of SIDC to naturalised citizens and Permanent Residence Permit Holders during the reporting period. Issued a total of 4 010 149 Smart ID Cards during 2025-26.

Outcome	Five year target	Achievement
Secure population register to empower citizens, enable inclusivity, economic development and national security	Single view of travellers (SA citizens and foreigners)	The progress on the National Identity System (NIS) can be summarised as follows: The National Identity System is intended to provide the Department of Home Affairs with a consolidated and authoritative view of both citizens and non-citizens. Its strategic value lies in creating a single, integrated view of all persons who are in the Republic, including those who have entered and exited South Africa through lawful channels. This capability is central to strengthening identity management, immigration control, border security, service delivery, and the broader digital transformation of Home Affairs. Two critical flagship initiatives underpin the implementation of the NIS. The first is the Electronic Travel Authorisation (ETA). Significant progress has been made in delivering the ETA in line with the Department's planned performance targets. The initial launch, which supported preparations for the G20 in 2025, demonstrated the platform's viability and provided a foundation for further expansion. Work is underway to open the ETA to all countries, supported by additional enhancements and system improvements introduced since the initial launch. Over the next two years, the Department intends to expand the ETA to cover all visa and permitting categories, including automated adjudication rules. This will enable the ETA to serve as a consolidated platform for managing, assessing and tracking non-citizen travel and authorisation processes into the country.

Outcome	Five year target	Achievement
		The second flagship initiative is the redevelopment of the National Population Register (NPR). The current NPR operates on a main-frame environment, which limits long-term flexibility, scalability, integration and modernisation. The redevelopment of the NPR has therefore been incorporated into the Department's Digital Transformation Strategy, with the intention of migrating from the current main-frame-based platform to a modern, supported, and more adaptable environment. Conceptualisation work is already well advanced, and the Department remains on track to progress the redevelopment of the NPR into the future Intelligent Population Register (IPR) over the next two years. Collectively, the ETA and the redevelopment of the NPR into the IPR form the foundation of the National Identity System. These initiatives will enable Home Affairs to modernise how identity and movement information is managed, strengthen the integrity of citizen and non-citizen records, and support a more secure, integrated and digitally enabled state.
DHA positioned to contribute positively to a capable and developmental state	Digitally transformed DHA: Identified DHA services (core and support) offered online	The department continues to digitise services to improve service delivery, improve efficiency and reduce human error. Amongst services digitised, ETA was developed and implemented to replace eVisa, and reinstatement of citizenship. The department automated support processes, including recruitment, leave, Performance management and invoice tracking.

Outcome	Five year target	Achievement
	15 additional documents/credentials added to wallet (digital identity)	<u>April to September 2025</u> The readiness assessment of the primary and secondary data centres for hosting the PKI infrastructure was completed in Q2. Development of the Digital ID platform has not yet commenced and is planned for 2026/27 following finalisation of commercial contracts and procurement of core infrastructure. The assessment confirmed that existing hosting environments can accommodate the future Digital ID and PKI architecture. October 2025 to March 2026 Progress has been made in the Digital Identity program, following the strategic “building blocks” approach. The commercial aspects of the foundational PKI layer are nearing completion, inclusive of the government-wide license for the core digital identity PKI infrastructure. Engagements on the conceptual architecture with partners have been finalised. The final decision involves the mobile endpoint component that will host the digital wallet and verifiable credentials. Discussions are expected to conclude by the end of April, after which commercial contracting and implementation will begin. Expansions in biometric infrastructure are underway, with proposals under review for the required infrastructure. Broader stakeholder engagement has also progressed, including discussions with the Presidency (DSU), SARS and the South African Reserve Bank to facilitate the use of Digital Identity credentials across government services and to support the future digital financial ecosystem.

Outcome	Five year target	Achievement
	36.8% (125 million) civic records digitised between 2025 and 2030	25 187 433 records digitised during 2025-26 financial year.
	DHA policies and legislation aligned to a repositioned and digitally transformed DHA in respect of: • Amended White Paper on Citizenship, Immigration and Refugee Protection (Towards a Complete Overhaul of the Migration System in South Africa) submitted to Cabinet for approval by 31 March 2026.	The draft revised WP on CIRP was submitted to Cabinet for approval in March 2026. Cabinet has approved the White Paper.

Outcome	Five year target	Achievement
	Citizenship, Immigration and Refugee Protection legislation submitted to Cabinet for approval to introduce in Parliament by 2027/28	The bill was kept in abeyance awaiting finalisation of the White Paper on Citizenship, Immigration and Refugee Protection
	Digital Identity Policy submitted to Cabinet for approval by 31 March 2026	DI Policy was submitted to Cabinet for Approval in February 2026. Cabinet approved it as a DI Policy Framework.
	National Identification Registration Bill submitted to Cabinet for approval to introduce in Parliament by 2027/28	The bill was kept in abeyance awaiting finalisation of the Digital Identification policy
	Home Affairs Bill submitted to Cabinet for approval to introduce in Parliament by 2027/28	- Following a request by the JCPS Ministers Meeting, DG-to-DG letters were sent to National Treasury and the Presidency - Feedback received from National Treasury and the Presidency were responded to, after which subsequent feedback was received from National Treasury - Subsequent feedback from the Presidency is still being awaited. - DG letter was also sent to the Acting Managing Director: SITA, after which SITA subsequently submitted a response.

4. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

4.1 PROGRAMME 1: ADMINISTRATION

Purpose: Provide strategic leadership, management and support services to the department.

Sub-programmes

- **Ministry**
 - Minister – To oversee the operations of the Department to deliver services to the public according to the Constitution of South Africa
 - Deputy Minister – To provide support to the Minister on the operations of the DHA to deliver services to the public according to the Constitution of South Africa
 - Deputy Minister – To provide support to the Minister on the operations of the DHA to deliver services to the public according to the Constitution of South Africa
- **Management support services**
 - Director-General – To provide strategic direction to the DHA
 - Strategy and Institutional Performance – To provide strategic direction and leadership on strategic planning processes, governance and DHA operations
- **Corporate services**
 - **Counter corruption and security services** – To prevent and combat corruption in order to protect and promote the integrity and security of the Department
 - **Human Resources support** – To provide strategic direction on Human Resources Management and Development operations to meet the strategic objectives of the Department
 - **Financial services** – To provide strategic leadership in the provision of integrated financial management systems to the Department
- **Transversal information technology management** – To provide strategic direction on information services operations to meet the strategic objectives of the Department.
- **Office accommodation** – To manage all Departmental properties and facilities.

4.1.1 OFFICE OF THE DIRECTOR-GENERAL

Main Purpose

The Office of the Director-General (DG) provides executive and administrative support to the Director-General in the execution of the Department's mandate. This includes facilitating coordination and engagement with the departmental executive, the Office of the Minister, other executive structures of government, and key private sector stakeholders.

During the reporting period, the Office of the DG incorporated sub-reporting business units, including Internal Audit Services and Legal Services. These functions are positioned within the organisational structure to ensure a centralised administrative environment for matters requiring direct oversight and strategic insight by the Director-General. A Chief Director oversees the Office, supported by two Directors responsible for Administrative Support and Functional Support.

Internal Audit Services

Internal Audit Services operates under the leadership of the Chief Audit Executive (CAE), focusing on addressing critical risks identified through findings of the Auditor-General of South Africa (AGSA) in the annual audit cycle. An independent Audit Committee (AC) provides oversight, strengthening governance, accountability, and risk management within the Department.

During the reporting period, particular emphasis was placed on Information Systems Audits (ISA), recognising the critical role digital systems play in supporting the Department's transformation towards modernised and digitised service delivery. Accordingly, the IT audit coverage plan was aligned to prioritise these areas.

Legal Services

Legal Services provides legislative drafting, litigation, and commercial contract support under the leadership of the Chief Director: Legal Services. Three Directors support the function, responsible for the Contracts, Drafting, and Litigation portfolios, respectively.

The Chief Directorate reports to the Office of the Director-General, reflecting its strategic positioning within the Department. This alignment underscores its critical role in supporting policy development, ensuring regulatory compliance and alignment, and advancing the Department's strategic objectives.

The Directorate attends to legislative matters through drafting within the Chief Directorate: Legal Services, under the supervision of the Office of the Director-General. Legislation is developed to ensure the Department's mandates align with the Constitution and the Department's strategic direction. Support provided in the drafting and finalisation of legislation, such as the One-Stop Border Post Bill, also ensures that the Department plays an active role in safeguarding our borders. Assistance provided to the Independent Electoral Commission in drafting amendments to relevant electoral legislation also reflects the Department's supportive role in ensuring free and fair elections in South Africa.

During the 2025/26 reporting cycle, the Department continued the development of the DHA Bill through internal drafting processes and consultation within the Justice, Crime Prevention and Security (JCPS) Cluster. The Quarter 2 milestone was achieved, demonstrating progress in advancing the draft legislation through the required governance and consultation processes. However, further refinement and alignment of key legislative provisions were required following ongoing review of the draft Bill. These revisions affected the planned timelines for subsequent milestones and prevented finalisation of the Bill within the reporting period. Accordingly, the target could not be achieved during the 2025/26 financial year and has been carried forward as an Annual Performance Plan target for the 2026/27 reporting cycle.

Ministerial and External Committees

The Office of the DG provides administrative support to Ministerial and external committees established under the authority of the Minister. In this context, a Multi-Disciplinary Task Team (MDTT) was appointed to investigate and coordinate prosecutorial measures against officials implicated in corrupt activities.

Implementation of the MDTT recommendations is ongoing, in collaboration with law enforcement partners, including the Special Investigation Unit (SIU), which was mandated through Presidential Proclamation R.154 of 16 February 2024 to investigate serious maladministration within the Department's affairs.

Advisory Structures

The Departmental Advisory Committee (DAC) on special dispensations within the permitting regime remains functional and continues to support the Director-General in the management of exemptions in terms of Section 31(2)(b) of the Immigration Act (Act No. 13 of 2002). The DAC's recommendations contribute to assignments directed to the Immigration Advisory Board (IAB), which has recently been reconstituted by the Minister of Home Affairs. This governance arrangement strengthens decision-making

and oversight of immigration matters and special dispensations.

As indicated above, the following Bills were attended to during the financial year:

- Marriage Bill, 2024 [B43 – 2024];
- One Stop Border Post Bill, 2024 [B12 – 2024];
- Immigration Amendment Bill, 2024 [B8 – 2024]; and
- Electoral Laws Amendment Bill, 2026.

Strategy and Institutional Performance

Digitisation:

During the 2025/26 financial year, the Department made meaningful progress in digitising civic services records as part of its modernisation and institutional performance agenda. With sustained programme management support from the Programme Management Office (PMO), a total of 25 187 433 civic records were digitised against an annual target of 25 million, achieving the annual digitisation target despite quarterly fluctuations. Quarterly performance varied, with overachievement recorded in the first half of the year and underachievement in the third and fourth quarters. Indexing performance, however, remained below target throughout the year, with **2 704 944 records indexed against an annual target of 6 550 325**.

Performance challenges during the year included **labour disputes and work stoppages at digitisation hubs in March 2026**, persistent **ICT infrastructure constraints** such as unstable networks, server interruptions and insufficient power backup, and operational delays related to the availability and preparation of certain record types, particularly marriage records. These challenges negatively affected productivity and indexing throughput. Corrective actions implemented include the **service provider absorbing digitisation staff**, increased use of **local servers**, and the installation of **uninterrupted power supply solutions**, with further stabilisation measures planned for implementation early in the 2026/27 financial year.

POPIA:

During the 2025/26 financial year, the Department made steady progress in strengthening compliance with the Protection of Personal Information Act (POPIA). Using the approved POPIA Maturity Model, the Department conducted compliance assessments and awareness interventions across several provinces and facilities, including Lindela

Holding Facility. Governance structures were strengthened through the appointment and registration of the Information Officer and sixteen Deputy Information Officers with the Information Regulator. Key compliance instruments, including the POPIA Implementation Plan, Standard Operating Procedure and Consent Form, were approved and operationalised, with successful piloting conducted in the Free State Province during the fourth quarter. Ongoing awareness initiatives, the POPIA Champion Programme and participation in national forums further enhanced institutional readiness. Overall, the Department demonstrated satisfactory and progressively improving performance towards full POPIA compliance.

EPMO:

During the 2025/26 financial year, the Department continued to implement the Repositioning Programme aimed at modernising the institution in line with the White Paper on Home Affairs. Between 29 and 32 repositioning projects were managed across the year, covering modernisation, service delivery enhancement, policy and legislative reform, and institutional capability development, with 29 projects active by the fourth quarter. Notable progress was achieved in digital transformation initiatives such as the Digitisation of Records, ABIS Phase 2, BMCS Phase 2 and Live Capture Rollout projects, while several legislative initiatives advanced through governance processes. Performance was constrained by funding limitations, legacy project documentation gaps and programme management capacity challenges following the expiry of the previous Enterprise Programme Management Office (EPMO) contract. These constraints were addressed through strengthened oversight and the appointment of a new EPMO service provider in the fourth quarter. Overall performance is assessed as partially achieved, with the foundations laid for improved project governance and delivery in the subsequent financial year.

Policy Development

2025/26 Key policy developments

During the year under review (i.e.2025/26), the DHA developed the following policies:

- a) Revised White Paper on Citizenship, Immigration and Refugees Protection**
– The White Paper on Citizenship, Immigration and Refugees Protection (Towards a Complete Overhaul of the Migration System in South Africa) was approved by Cabinet in April 2024 and was intended to guide the drafting of consolidated legislation on citizenship, immigration, and refugee protection. The new priorities of the Government of National Unity (GNU) also necessitated additions to the White Paper, including to incorporate the work of Operation

Vulindlela and the digital transformation agenda. The 7th Administration subsequently requested the DHA to review the policy interventions contained in the 2024/25 approved White Paper. Following that, the White Paper was revised, further subjected to public consultation during the 2025/26 financial year, finalised and approved by Cabinet in March 2026 as a Revised White Paper on Citizenship, Immigration and Refugees Protection.

b) Digital Identity Policy – The Digital Identity (DI) Policy was approved by the Minister in February 2026 for onward transmission to Cabinet. Cabinet approved the DI policy that encompasses conditions that government must consider. This policy lays the cornerstone for South Africa's digital transformation into a world leader in digital public infrastructure. The Digital Identity Policy Framework will ensure a secure, accessible, trusted and inclusive digital ID for all South African citizens and residents, and digital ID system(s) that enable economic development and seamless transactions with government.

c) Life Partnerships Policy – The Life Partnerships policy was developed and it seeks to ensure the rights of equality and dignity of the partners in life partnerships and to reform family law to comply with the applicable provisions of the Bill of Rights. The Life Partnership Policy draft was not yet finalised by 31 March 2026. As a result, the document could not be submitted to the Minister for approval for cluster consultations. The policy will be considered in the 2026/27 financial year.

Strategic Planning

The Directorate Strategic Planning is responsible for ensuring that the management of the strategic planning function in the Department of Home Affairs (DHA) is aligned to the priorities and strategies of government as well as to the ongoing transformation of the department.

The Annual Performance Plan (APP) for the 2026/27 financial year was developed during the 2025/26 financial year and tabled in Parliament on 27 March 2026. The DHA Annual Operational Plan (AOP) for the 2026/27 financial year was developed in the 2025/26 financial year and approved by the Accounting Officer on 27 March 2026.

The Strategic Plan (SP) for the 2025 to 2030 period and APP for the 2025/26 financial year were tabled in Parliament on 3 April 2025 as prescribed. Due to the withdrawal of the national budget, the Minister of Finance re-introduced the national budget on 21 May 2025. Members of the Executive were requested to table updated Strategic and Annual Performance Plans of departments and entities under their portfolios on, or before the

due date of 13 June 2025. The DHA complied by tabling the revised planning instruments on 10 June 2025.

The DHA received a negative audit outcome for the 2024/25 audit cycle in respect of performance information for all three financial programmes. The Minister of Home Affairs described this situation as a crisis. To rectify this situation and to ultimately ensure an improved audit outcome for the 2025/26 audit cycle, the DHA approached the Minister to approve changes to the Revised Annual Performance Plan for 2025/26. The changes to the Revised APP for 2025/26 were limited to addressing identified audit findings for the 2024/25 audit cycle, as well as other areas that may lead to potential audit findings. The changes were effected through the document titled "Amendments to the Revised Annual Performance Plan for 2025/26" and were tabled in Parliament on 30 September 2025.

All planning instruments were developed in compliance with the Revised Framework for Strategic Plans and Annual Performance Plans from the DPME, 2019. The strategic planning process for the 2026/27 financial year was guided by the National Development Plan (NDP) 2030, Medium-Term Development Plan (MTDP) for 2024 to 2029, State of the Nation commitments for 2025 and the new vision for the Department of Home Affairs coined as "Deliver Home Affairs @ home: a digitally transformed organisation that drives economic growth and job creation, enhance national security, and deliver efficient and dignified services to clients".

The directorate coordinated and facilitated an extensive strategic planning programme in the 2025/26 financial year, with strategic guidance from the Ministry of Home Affairs and the Director-General. The planning programme included two departmental planning workshops involving the Minister and Deputy Minister of Home Affairs, senior management and levels below senior management, as well as eight head office branch / provincial planning sessions.

Approval for the tabling of all planning instruments in Parliament was obtained from the DHA Executive Committee and Executive Authority. The directorate provided continuous strategic planning and related guidance and support to the DHA and entities reporting to the DHA during the financial year.

Monitoring and Evaluation

The Monitoring and Evaluation Directorate is responsible for managing the monitoring, reporting, and evaluation functions in the Department. Key initiatives that were undertaken by the Directorate are outlined below:

- The DHA Annual Report 2024/25 was tabled in Parliament in accordance with

prescripts on 30 September 2025 and subsequently presented to the Portfolio Committee.

- The four quarterly performance reports on the APP were approved by the DG and submitted to the DPME in accordance with the National Treasury prescripts. The DG also approved these reports, and the Directorate submitted them to the JCPS Cluster Secretariat for consolidation and submission to the DPME.
- The Directorate conducted an implementation evaluation on the deportation process, and the report was approved by the DG
- The Directorate continued to coordinate weekly meetings to track progress on targets at risk of not being achieved by the end of the financial year. This intervention enabled the Department to achieve 71% of its planned 2025/26 APP targets.

Research Management

The Research Management Directorate is responsible for driving the development and management of the research agenda in the DHAs, in line with the DHA mandate and other key priorities. The Directorate manages and coordinates all research activities in the Department aimed at informing policy, strategic planning and promoting evidence-based decision-making. The following activities were undertaken during the period under review:

a) Research Study titled “Critical Analysis of the Risk-Based Approach in the Management of Migration – Aviation, Maritime, Rail and Land Ports of Entry”.

The objectives of the study were to:

- Contribute to a better understanding of the strengths and weaknesses of the risk-based approach per modality to assist Branch: Immigration Services in enhancing the practical implementation of measures to mitigate these risks and contribute to migration management.
- Provide an enhanced risk-based approach with preventative measures.
- The study assisted the DHA to diagnose the modality-specific weakness and to design a strengthened, risk-based approach that is agile and sustainable under port of entry operating conditions.

b) Research Study on “Examining approaches to Late Registration of Birth (LRB): Towards the Development of a Model for Management of LRB”

The study aimed to examine approaches to managing late registration of birth and analyse best practices from countries with successful LRB systems. The

study assisted the DHA in developing a comprehensive model for managing late registration of birth.

c) An Assessment of Knowledge and Attitudes of Gender-Based Violence and Femicide in the Department of Home Affairs

Gender-based Violence and Femicide (GBVF) remains one of South Africa’s most persistent social challenges, with significant implications for safety, well-being, and productivity within the public service. Nationally, GBVF has been declared a crisis, leading to the development of the National Strategic Plan on GBVF (NSP 2020–2030), which all government departments, including the DHA, are mandated to implement. In response, the DHA developed its first Implementation Plan on GBVF (2022/23), later revised as the DHA Plan on GBVF 2025/26–2027/28, to align organisational practices with national priorities. Various interventions have been implemented, including awareness initiatives, skills development programmes, and socialisation sessions on harassment-related policies.

However, the effectiveness of these efforts largely depends on employees’ awareness, knowledge, and attitudes. Existing literature and sectoral research highlighted that despite policy availability, many workplaces struggle with low levels of understanding, under-reporting, and limited confidence in existing support systems.

To better respond to this challenge, a study was commissioned during the 2025–26 financial year to assess DHA employees’ knowledge, attitudes, awareness and reporting behaviours relating to GBVF. The study provided insights to strengthen the Department’s response mechanisms, GBVF plan implementation, and overall organisational culture toward GBVF prevention and support. It assisted the DHA to identify challenges faced by employees when reporting GBV incidents.

d) Research Study on the Development of a Pan-African Migration Model between the Kingdom of Lesotho and South Africa

During the 2025/26 financial year, significant progress was made in advancing the research study aimed at developing a PanAfrican migration model between the Kingdom of Lesotho and the Republic of South Africa (RSA). The study seeks to promote orderly, safe and mutually beneficial migration management, aligned with continental integration objectives, regional labour mobility needs, and existing bilateral relations between the two countries. Activities implemented during the reporting period focused on benchmarking international best practices and developing a draft migration model tailored to the unique socio-economic and geographic linkages between Lesotho and South Africa.

• Benchmarking and Field Research Activities

A key pillar of the 2025/26 work programme was benchmarking and field research visits to selected countries in Africa and Europe. These visits aimed to gather comparative insights on migration governance frameworks, labour mobility arrangements, border management coordination and social protection mechanisms for migrants.

Field research visits were conducted to Gambia and Namibia, selected for their differing but relevant migration governance experiences. The African benchmarking visits strengthened understanding of how migration models can be adapted to differing national contexts while still supporting regional integration and developmental objectives.

A benchmarking visit was also undertaken to Brussels, given its central role in shaping and coordinating European Union migration and mobility frameworks. The visit focused on learning from structured regional approaches to migration governance. Lessons from Brussels provided highlevel insights into how regional blocs manage migration through harmonised standards, shared institutional arrangements and continuous policy dialogue—elements considered relevant for adaptation within a PanAfrican and bilateral context.

- **Development of the Draft Migration Model**

Building on insights obtained from the benchmarking exercises, a draft PanAfrican Migration Model between South Africa and Lesotho was developed during the reporting period. The draft model reflects both international best practices and the specific realities of crossborder movement between the two countries, including historical labour migration patterns, economic interdependence and geographic proximity.

At the end of the 2025/26 financial year, the draft migration model remains under discussion and consultation among key stakeholders. These ongoing engagements are intended to refine the model, ensure policy coherence, and secure buyin from relevant government departments, social partners and regional institutions.

Overall, the activities undertaken during the reporting period have positioned the study on a solid footing and have laid the groundwork for developing a robust, contextresponsive PanAfrican migration model that strengthens cooperation between the Kingdom of Lesotho and the Republic of South Africa.

e) **External Research Requests**

The Research Management Unit facilitates and manages the process for approving research requests received by the DHA. During the year under review, a total of 26 research requests were received. Of these, 17 were approved, 7 rejected and 2

pending due to, amongst others, non-availability of required documentation

Communication Services

Purpose: To develop and implement the departmental communication strategy within the framework of the broad national communication strategy of the government in support of ministerial, departmental and overall governmental programmes, campaigns and events.

In the financial year 2025/2026, the Chief Directorate: Communication Services continued to support the department's work through pro-active and reactive communication interventions led by Media Relations, Campaigns, Corporate Communication, Content Management and Public Awareness teams. The unit met all its APP and AOP Targets during the reporting period despite financial and capacity constraints.

The Minister of Home Affairs, Dr Leon Schreiber, and Deputy Minister Njabulo Nzuza led from the front on Home Affairs' media and communication interventions, supported by the Ministerial Spokesperson and the Media Relations team. Through proactive, strategic media engagement, the Department earned strong, largely positive coverage, as shown by media monitoring reports. Home Affairs was therefore visible across various communication platforms, including social media, digital media, print and broadcast (television and radio).

Media highlights for 2025/26 included free publicity and prominent media presence derived from persuasive, proactive announcements on the following activities which enjoyed extensive coverage:

- Appointment of the Immigration Advisory Board,
- Increased number of deportations of illegal immigrants,
- Home Affairs expansion of the digital Trusted Tour Operator Scheme (TTOS), to further boost tourism,
- Launch of the Electronic Travel Authorisation (ETA) system,
- Broadening inclusivity by extending the Smart ID Card roll-out to naturalised citizens and permanent residents,
- Dismissal of corrupt officials,
- Launch of the Digital Partnership Model with the participating Banks,
- Launch of Operation New Broom
- Announcement of the groundbreaking new citizenship verification portal,

- Ministerial community engagements,
- Roll out of the MEETS (Meetings, Events, Exhibitions and Tourism) visa scheme, to position South Africa as a premier global events destination, and
- Home Affairs' recognition of Khoi-San traditional names on official documents.

On the Campaigns front the Unit supported major DHA programmes through Social media campaigns on Anti-corruption's Resist, Reject and Report call to action, Extended operational hours (weekends) for Smart ID card applications for naturalised citizens and permanent residents from visa-exempt countries, Early Birth Registration, DHA Budget Vote Speech tabling, Travel Ready, Public comment on the Draft Revised White Paper on Citizenship, Immigration, and Refugee Protection, as well as Smart ID campaign undertaken to reinforce the importance of Smart ID Cards to access essential services, register for matric exams, and readiness for the upcoming 2026 Local Government Elections.

In order to ensure effective public engagement and information provision, the Unit produced promotional materials on DHA services for distribution to communities during Ministerial outreach engagements. The department's Website and Social Media platforms were also regularly updated and well utilised to communicate immediate newsworthy issues, enhance public advocacy, and keep clients well informed.

Through multimedia content production, the Department's mandate and key programmes were communicated in accessible formats for diverse audiences. The content management function also supported the profiling of Ministerial and departmental engagements, ensuring that content was effectively packaged through professional layout and design.

Internal communication platforms continued to be strategically utilised to keep DHA officials informed of key developments in the department. This included the Notes from the DG's Desk, Home Affairs Today (Ministry), and the Ikhaya Internal Newsletter, the latter which was converted to digital format in line with the digital transformation journey of the department. The Unit also supported the department's Culture Change initiatives, meant to take the staff along in the digital transformation journey towards Home Affairs @home vision. This included printing, distributing, and putting up the DHA Shared Value Set posters in all offices.

4.1.2 CORPORATE SERVICES

Counter Corruption and Security Services

Purpose: The mandate of the Branch: Counter Corruption and Security Services is to prevent and combat corruption in order to protect and promote the integrity of the Department, to ensure that DHA operations are conducted in a safe and corruption-free environment, as well as to safeguard all DHA employees, clients, and assets.

Detailed information regarding fraud and corruption can be found under Part C of the Annual Report.

Human Resources Support

Detailed information and an overview of Human Resources in the Department can be found under Part D of the Annual Report.

Financial Services

Purpose: To ensure effective, integrated financial services and Supply Chain Management.

The branch performs a support function and continues to provide the core business units with critical service offerings such as facilities management, budgets, expenditure, financial accounting, payroll, and SCM to meet their service delivery plans. It operates in a strictly regulated environment where the Public Finance Management Act and the regulations issued in terms of this Act predominate.

In accordance with the business model, the responsibility to manage budgets and expenditure is delegated to the lowest possible (office) level. This enables managers to manage their operations. In this regard, the Directors: Finance & Support in the provinces support the offices. The Directors: Finance & Support do not report to the branch Finance & SCM, but to the provincial managers. However, the branch drives policy direction through mechanisms such as the Back-to-Basics and Departmental Management meetings.

To improve the audit outcome, an audit action plan was developed and subjected to an internal audit validation process to ensure it addresses all AGSA findings and root causes. This plan is monitored at the internal Back-to-Basic meetings, the Audit Committee and EXCO meetings.

PERFORMANCE

The branch's main focus is to improve the audit outcome. In this regard, the department received a qualified audit opinion in the 2024/25 financial year. While the qualification areas reduced to two, the qualified audit outcome was disappointing and a setback on the road to a clean audit outcome. The qualification areas were the following:

- Immovable assets
- Contingent liabilities

To improve the audit outcome, an audit action plan was developed that was subjected to an internal audit validation process to ensure the audit action plan adequately addresses the AGSA findings and identified root causes. The action plan is monitored at the back-to-basics meetings, EXCO, MMM and the Audit Committee meetings. In addition, specialist resources were procured to assist with developing and monitoring the audit action plan.

The branch has one APP target of 30% (procurement from women-owned businesses) that was over-achieved by 65%. The over-achievement is attributed to the strategy where all bids issued provide for maximum points for women-owned businesses. The ultimate aim is to procure 40% of all goods and services from women-owned businesses.

At an operational plan level, the branch achieved 95% of its annual operational targets. The branch was responsible for the following targets:

Table 17: Finance and SCM targets 2025/26

NO	TARGET	ACHIEVED
1.	Annual financial statements submitted for auditing	Yes
2.	Interim financial statements submitted to National Treasury	Yes
3.	100% of valid invoices paid within 30 days of date of receipt of invoice	No
4.	100% reduction in current year fruitless & wasteful expenditure	Yes
5.	75% reduction in current year irregular expenditure	Yes
6.	Four (4) quarterly reports to National Treasury on progress made against the procurement plan	Yes
7.	R1.68 billion revenue collected	Yes

NO	TARGET	ACHIEVED
8.	100% compliance (with submission of In-year Monitoring Report on Payment of Invoices to National Treasury on or before the 7th of each month)	Yes
9.	Disposal of records at 12 targeted missions	Yes
10.	Quarterly capital commitment report submitted	Yes
11.	Accruals and Payables report submitted	Yes
12.	Inventory note submitted for inputs to annual financial statements	Yes
13.	Monthly asset additions reconciliations and BAUD updates	Yes
14.	Budget management compliance	Yes
15.	100% elimination of duplicate payments of invoices made to the service providers	Yes
16.	Lease commitment registers (immovable assets and cellphone finance lease) submitted	Yes
17.	7 Civic offices modernised	Yes
18.	3 new offices in malls	Yes

The target of paying 100% of invoices paid within 30 days of the date of receipt of the invoice was not met. In this regard, the Department paid 95.24% of invoices within 30 days of receipt. To put this performance into perspective, 799 invoices were not paid within 30 days of receipt in 2025/26. To improve payment of invoices within 30 days of receipt, the department has introduced a central point for lodging all invoices at head office and an automated invoice tracking system. The automated invoice tracking system is at an advanced stage and will be finalised in the 2026/27 financial year.

Table 18: Payment of invoices 2025/26

		YEAR -TO- DATE [FY2025/26]					
		0-30 Performance			31+ Performance		
Province	Prov Code	TOTAL YTD Qnty	0-30 Qnty	%Performance(YTD - 202526) PAID WITHIN 30 DAYS	PAID WITHIN 30 DAYS VALUE	% Under-Performance (YTD- 202526) PAID AFTER 30 DAYS	PAID AFTER 30 DAYS VALUE
Head Office	HO	8 936	8 180	91.54%	3 040 988 256.40	8.46%	186 164 203.88
Eastern Cape	EC	570	569	99.82%	18 255 841.08	0.18%	446 545.00
Free State	FS	725	725	100.00%	12 025 750.08	0.00%	0.00
Gauteng	GP	647	617	95.36%	17 956 962.35	4.64%	345 088.41
Kwazulu Natal	KZN	1 038	1 038	100.00%	18 681 193.50	0.00%	0.00
Limpopo	LP	977	968	99.08%	17 701 878.72	0.92%	44 972.00
Mpumalanga	MP	1 174	1 172	99.83%	13 794 955.14	0.17%	8 953.00
Northern Cape	NC	731	730	99.86%	14 289 909.84	0.14%	36 743.30
North West	NW	967	967	100.00%	12 937 921.09	0.00%	0.00
Western Cape	WC	1 036	1 036	100.00%	11 323 026.30	0.00%	0.00
GRAND TOTALS		16 801	16 002	95.24%	3 177 955 695	4.76%	187 046 506

PROPERTY, EXPENDITURE AND FINANCIAL ACCOUNTING

The Property directorate was instrumental in procuring cleaning services for the head office complex, the refugee reception centres, and the digitisation hubs. In addition, the directorate enabled the refurbishment and modernising the following offices: Mutale, Laingsburg, Middleburg, Stutterheim, Molemole, Zastron, and Port St John. Where possible, green energy solutions such as solar panels are implemented.

During the 2025/26 financial year, the department submitted its quarterly interim financial statements on time to the National Treasury and AGSA, in line with legislated PFMA timelines.

The department has an active Loss Control Committee at Head Office, which has also been replicated in all nine provinces. The committee continues to adjudicate cases monthly to avoid a backlog.

The Expenditure management directorate ensured that suppliers were paid on time, that officials received their correct salaries, and that their S&T claims were paid. The directorate ensured 100% compliance with regard to the submission of In-year monitoring reports on payment of invoices to the National Treasury on or before the 7th of each month.

SUPPLY CHAIN AND ASSET MANAGEMENT

During the year under review the department issued and concluded seventeen (17) bids

through a competitive open tender process. Of these, twelve (12) bids were awarded to twenty-nine (29) suppliers and five (5) were cancelled. Panels were established for two (2) services, with the appointment of thirteen (13) suppliers, to ensure more efficient and effective procurement going forward. The explicit focus on encouraging women-owned procurement yielded a positive result and saw overachievement against the target.

The department submitted its procurement plan and quarterly reports on actuals against the procurement plan, any appointments through a deviation process, and appointments through contract variations/extensions to the National Treasury, as required.

In the second half of the financial year, as part of its digital transformation, the Department targeted several supply chain processes for full transition to the National Treasury Procurement Platform and is now issuing quotations and tenders via this platform. The Department is also in the process of migrating Contract Management to the National Treasury Contract Management Platform even though this platform has limited functionality currently. Performance management of Service Providers and automated contract-related notifications are targeted for internal digitisation during the next financial year.

The Department reengineered its requisition process, and it is targeting the implementation of this now-online process in the first quarter of the next financial year.

Several other workflow processes in Supply Chain have already been earmarked for digitisation during the next financial year. The automation of processes yields efficiencies in term of cost and time, improved governance, reduced risks and useful management information.

The invoice tracking system was developed and went live in April 2026. The expectation is that this system will enhance the process of invoice receipt, validation and ultimately payment, with real-time information available for service providers, improved accuracy, transparency and turnaround times.

The Branch further sorted and categorised more than 23000 old immigration uniforms in preparation for disposal and developed a procedure that will see improved inventory management of uniforms going forward.

In terms of asset management, the department has kept the asset register for both movable and immovable assets, including intangible assets, up to date. The register for all leased machinery was also kept up to date. Insofar as the disposal of assets, the Department firstly consulted with the Department of Basic Education to determine if they required computer equipment before disposing of such equipment, as required by

Treasury Regulation 16A.7.7 during the disposal of its redundant and obsolete assets.

REVENUE MANAGEMENT

Although the Department's revenue administration was not spared from the fiscal constraints and tough economic conditions experienced in the country, there has been an improvement in revenue collection by approximately R596 million (42.7 %) to R1. 991 billion compared to the revenue collected in the previous financial year of R1. 395 billion. While the AOP revenue target of R1. 68 billion was met, the revenue target of R2. 5 billion set in the Adjustment Estimates was not met, limiting self-financing expenditure. This failure is attributed to the reduction in access to the National Population Register (NPR) following the implementation of the revised revenue tariffs from R0.15 to R10 for real-time and R10 for batch enquiries.

The 2022-2023 approved tariffs remain applicable for the current financial year, as the review of the visa and immigration tariffs is still underway.

BUDGET MANAGEMENT

The Department expended 96.3% of the budget allocated for the 2025/26 financial year. The underspending is directly related to the under-collection of revenue against the Adjustment Estimates revenue target of R2, 5 billion and the consequent curtailment of self-financing expenditure to align expenditure to the revenue collected.

During the year under review, the department shifted funds between programmes/ economic classification in line with the PFMA and the set threshold of 8% was not exceeded. In addition, no unauthorised expenditure was incurred.

All compliance deadlines for In-Year Monitoring, as well as documents prepared for the Budget Process, were timeously submitted to National Treasury.

4.1.3 TRANSVERSAL INFORMATION TECHNOLOGY MANAGEMENT

Purpose: To manage information resources and provide technology solutions to enable the Department to achieve its mandate.

Service Delivery Improvements

Live Capture Rollout

The Department further rolled out Live Capture functionality to 10 additional offices during the 2025/26 financial year as part of its ongoing efforts to modernise and expand access to services. The additional offices where Live Capture has been implemented are: Citrusdal Office, Molemole Office, Zastron Office, Orange Farm Office, Middelburg Office, Laingsburg Office, Stutterheim Office, Port St. Johns Office, Mutale Office, and Matatiele Office. The rollout enhances service delivery efficiency through real-time capturing of applications and verifying biometric information.

Bank Partnership Programme

The Smart ID Card re-issuance capability has been enabled in 102 bank branches through sector-wide API integration, expanding access to DHA services through strategic partnerships with the banking sector. The Department continues to broaden its service delivery footprint to improve the accessibility and availability of Smart ID services to citizens.

The expansion of Smart ID services through participating bank branches will accelerate the replacement of green barcoded ID books with Smart ID cards and improve convenience for citizens. In addition, the initiative will help reduce long queues and congestion at DHA offices by providing citizens with alternative service channels to apply for and collect Smart ID cards.

Deployment within ETA (Electronic Travel Authorisation) platform – section 11(1)

The Department developed and implemented the ETA Section 11.1 solution, which played a significant role in facilitating the smooth movement of travellers attending the G20 events hosted in the country. The initiative improved visa processing efficiency and supported better border and immigration management during the high-profile international event.

The ETA solution introduced a Trusted Entity/Company Registration Framework to strengthen employer verification and visa invitation management processes. The system also reduced reliance on manual adjudication and integrated with SARS verification services to improve validation, efficiency, and compliance.

Corporate Services Process Automation

In support of the department's digital transformation agenda, the Department has introduced the e-Leave, e-PMDS, and e-Invoice Tracking systems to modernise and

streamline operations by replacing existing manual processes with automated digital solutions. Automating these processes will improve efficiency and productivity and reduce administrative workload. It will save costs by reducing paper usage, printing, storage, and manual handling costs.

System stability and redundancy

The Department upgraded bandwidth capacity across DHA offices to enhance system performance and improve overall system availability. In addition, legacy Diginet links in 50 offices were replaced with fibre connectivity to improve network stability, reliability, and connectivity speeds. Furthermore, departmental systems are continuously enhanced and optimised to improve performance, strengthen reliability, support business and service delivery requirements and reduce system downtimes.

4.1.4 OFFICE ACCOMMODATION

The office accommodation provided by DPWI is generally not in line with the DHA needs, norms and standards and is characterised by the following shortcomings: there is inadequate waiting areas for clients inside and outside offices, inadequate area for frontline and back office officials, lack of pause areas for officials, limited ablution facilities for officials and clients, limited accessibility for people with disabilities, inadequate ventilation, non-compliance with the health and safety protocols and limited parking for government, staff and client vehicles. This contributes to the long queues that characterise most of DHA offices. Furthermore, maintenance in these offices is limited, which adds to their unsuitability. The general state of office accommodation is poor.

This deplorable state of affairs applies to both state-owned and privately leased accommodation procured by DPWI. As a consequence, some of our offices are closed by the Department of Labour for non-compliance with various occupational health and safety prescripts.

The department has started to relocate offices to malls where possible. The benefits of such a move include cost savings, better accommodation, improved security, sufficient parking, and greater accessibility and convenience for clients. During the year under review, offices were opened in the following malls: Tlhabane, Centurion, Baywest (Gqeberha), Hemmingways (East London).

However, the digital transformation strategy the department adopted requires a rethink of the traditional concept of a Home Affairs office and the need for physical infrastructure. In addition, the introduction of e-Home Affairs @ Home, the self-service kiosks, and the

partnership with the banks will provide an expanded footprint and diminish the need for Home Affairs offices in the traditional sense significantly.

As reported in previous financial years, DPWI is constructing three (3) purpose-built offices for the Department in Thohoyandou in Limpopo province, Taung in North West and in Stanger/KwaDukuza in KwaZulu-Natal. The Taung office was handed to the department in the current financial year. Construction at the Thohoyandou and Stanger / Kwadukuza offices has stopped following the cancellation by DPWI of the building contracts due to poor contractor performance. The department has requested DPWI to cede the building contracts for Thohoyandou and Stanger/Kwadukuza to enable the department to take over the construction and finish the projects. DPWI has proposed transferring the projects to the Independent Development Trust (IDT). The department is considering the proposal.

The department's head office staff is located in various buildings in Pretoria. To improve coordination and reduce reliance on leased accommodation, a public-private partnership was registered with National Treasury to build, operate and transfer a new head office complex on a suitable piece of state-owned land. Such land was identified in the Salvokop precinct, and bulk services are in place. A transaction adviser was appointed, and the feasibility study was completed. National Treasury provided conditional Treasury Approval (TAI) to move the project to the procurement phase. The National Treasury has requested the department to relook the feasibility study submitted and, more specifically, the affordability of the unitary payment to the third party once the PPP is in place.

Institutional outcomes that Programme 1 contributes to

- Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations.
- Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments.
- DHA positioned to contribute positively to a capable and developmental state.

Table 4.1.4.1 reflects performance information relating to the originally tabled 2025-26 APP prior to revision and retabling.

Table 4.1.4.1: Original performance information for Programme 1: Administration

Programme 1: Administration									
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	*Actual Achievement 2025/2026 until date of re-tabling	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
DHA positioned to contribute positively to a capable and developmental state	Rollout of online birth registration system in public health facilities	Number of health facilities with online birth registration system rollout (capability established at health facility to issue birth certificates)	Not Achieved 8 out of the 91 health facilities were equipped with an online birth registration system (issuing birth certificates on the spot)	Achieved. The online birth registration system rolled out in 48 Priority 4 health facilities	Rollout of online birth registration system in 25 health facilities (capability established at health facility to issue birth certificates)	Quarter 1 Not applicable Quarter 2 Not applicable	Not applicable	Not applicable	The name list of the 25 health facilities identified as part of the rollout of the online birth registration system was reduced to 9. This was due to hospital codes being allocated outside the 2025/26 reporting period. The technical indicator descriptor was reviewed and updated.
DHA positioned to contribute positively to a capable and developmental state	Fraud and corruption cases finalised within prescribed time-frame as part of the implementation of the DHA Counter Corruption and Fraud Prevention Strategy	Percentage of reported cases on fraud and corruption investigated and finalised within 90 working days (per year)	Achieved 83.8%	Achieved 84%	80%	Quarter 1 Achieved 98% Quarter 2 Achieved 85%	18% 5%	The Directorate consistently sent reminders to Investigators to finalise cases within 90 working days.	Reformulation of the indicator and target title for the Counter Corruption and Security Services' target dealing with fraud and corruption investigations. The technical indicator descriptor was reviewed and updated to strengthen the narrative on the indicator/target's measurability.

Programme 1: Administration									
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	*Actual Achievement 2025/2026 until date of re-tabling	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
DHA positioned to contribute positively to a capable and developmental state	DHA officials trained on identified digital literacy interventions	Number of DHA officials trained on digital literacy interventions	NA	New PI	2 500 DHA officials trained on digital literacy interventions (mandatory)	Quarter 1 Achieved 729 DHA Officials trained on digital literacy interventions: SL13-15: 53 SL 09-12: 250 SL 03-08: 426 Quarter 2 Not Achieved 1 022 DHA Officials trained on digital literacy interventions: SL13-15: 20 SL 09-12: 145 SL 03-08: 857	Quarter 1 129 Quarter 2 22	Quarter 1 Head Office and Provincial management were requested to nominate officials for the programme. The number of employees who were available to attend exceeded the planned number. This created no problem because the course was run virtually and all the participants could be accommodated. Quarter 2 - Awareness was created for the Digital Literacy course, and an increased number of nominations were received. - An insufficient number of nominations were, however, received for staff at salary levels 3-8 as well as 13-15, as compared to the target set.	The quarterly breakdown (for quarters 2 to 4) for the target on basic digital literacy training was amended. The annual target remains unchanged. The revised quarterly breakdown more realistically reflects the departmental strategy. The technical indicator descriptor was reviewed and updated to be more specific and measurable.

The table below reflects performance information relating to the re-tabled 2025-26 APP.

Table 4.1.4.2: Re-tabled performance information for Programme 1: Administration

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Automated birth functionality rolled out in health facilities	Number of health facilities with automated birth functionality rollout	New PI	Not achieved The change request to document all business-required changes was concluded. Functional requirements specification reviewed successfully. Birth modules for first registration and foreign birth was developed but not completed on set timelines.	47	Not achieved Roll out of automated birth functionality was not achieved.	(47)	The reinstatement of citizenship, and the facilitation of naturalised permanent residency and citizenship were prioritised, which affected the automation of birth functionality.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Live capture for smart ID card and passport functionality implemented at local offices and bank branches to ensure all South Africans and permanent residents can obtain smart ID cards	Number of offices with live capture functionality for smart ID cards and passports	New PI	Achieved Live capture functionality for smart ID cards and passports was activated in 5 offices. • Chatsworth Office • Seshego Office • Madikwe Office • Masisi Office • Ventersdorp Office	10 offices	Achieved 10 Offices rolled out with Live capture functionality for smart ID cards and passports: 1. Citrusdal Office 2. Molemole Office 3. Zastron Office 4. Orange Farm Office 5. Middleburg Office 6. Laingsburg 7. Stutterheim 8. Port St. Johns 9. Mutale 10. Matatiele	Not applicable	Not applicable

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Live capture for smart ID card and passport functionality implemented at local offices and bank branches to ensure all South Africans and permanent residents can obtain smart ID cards	Number of bank branches with live capture functionality for smart ID cards and passports (new model)	NA	New PI	100 bank branches	Not achieved Live capture for Smart ID card issuance was activated in 111 bank branches; however, the passport capability was not developed.	(100)	The implementation approach was revised which prioritised the establishment of standardised connectivity frameworks, security controls, and testing environments through the DHA-developed API gateway, thereby enabling equitable participation across the banking sector rather than privileging early partner banks.
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Electronic Travel Authorization (ETA) implemented for automated digital application and adjudication of visas in support of the reform of the visa regime to attract skills, promote investment and grow tourism	Implementation of Electronic Travel Authorization (ETA) solution for visa categories	NA	Not achieved The development of eVisa prototype: AI-enabled adjudication process for the Tourist Visa was not completed.	ETA solution for Visitor's Visa (section 11(1) and 11(2)) deployed to DHA website	Not achieved The Visitor's Visa (section 11(1)) was deployed to the DHA website.	ETA solution for Visitor's Visa (section 11(2)) was not deployed to the DHA website	During the detailed technical design phase undertaken with Software Development partner, it became clear that the initially proposed case-by-case employer verification model would not scale effectively and would introduce operational inefficiencies and legal risk.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Digital identity piloted	NA	NA	Foundational public key infrastructure (PKI) for digital identity configured	Not achieved Engagements on the Digital Identity and PKI programme have progressed through vendor consultations and completed bills of quantities.	Foundational public key infrastructure (PKI) for digital identity not configured	The original strategy envisaged establishing the PKI infrastructure within the South African Reserve Bank data centres. However, upon completing the assessments, the Reserve Bank indicated that the arrangement would constitute a chargeable transaction between the Department of Home Affairs (South Africa) and the Reserve Bank. This differed from the original understanding and would have introduced commercial pricing considerations that were not part of the initial strategy with the department
DHA positioned to contribute positively to a capable and developmental state	Automated support services processes implemented for e-Leave, e-PMDS and e-Invoice tracking	Number of automated corporate services processes rolled out	NA	Achieved e-Recruitment system was activated for use by Branch: HRM&D by Branch HRM&D	Roll-out of 3 automated corporate services processes: (e-Leave, e-PMDS, and e-Invoice tracking)	Achieved Roll-out of 3 automated corporate services processes: (e-Leave, e-PMDS, and e-Invoice tracking) completed and signed off.	Not applicable	Not applicable

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	Delivery of smart ID cards and passports at preferred places of delivery	Implementation of method for delivery of smart ID cards and passports at preferred places of delivery	NA	New PI	Capability developed for method of delivery of smart ID cards and passports at preferred places of delivery	Not achieved The ability to deliver smart ID cards and passports at preferred places of delivery was not developed as part of the current API integration	Capability was not developed for the method of delivery of smart ID cards and passports at preferred places of delivery	While the ability to deliver smart ID cards and passports at preferred places of delivery was not developed as part of the current API integration, work has already commenced to fast-track the delivery in line with the timelines of the Digital Transformation Strategy.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	Home Affairs Bill tabled in Parliament	Tabling of Home Affairs Bill ("DHA Bill") in Parliament for processing of Bill	Not achieved Preliminary certification of the revised Bill not received from OCSLA	Achieved The Bill was approved by the Minister	Home Affairs Bill submitted to Cabinet for approval to publish Bill for public comments	Not achieved - Following request by JCPS Ministers Meeting, DG-to-DG letters were sent to National Treasury and the Presidency - Feedback received from National Treasury and the Presidency were responded to, after which subsequent feedback was received from National Treasury - Subsequent feedback from the Presidency is still being awaited - DG letter was also sent to the Acting Managing Director: SITA, after which SITA subsequently submitted a response	Home Affairs Bill was not submitted to Cabinet for approval to publish Bill for public comments	JCPS Ministers indicated that the department needs to engage further with National Treasury and the Presidency on the Bill

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	DHA Communication Strategy and action plan implemented for media engagements, outreach engagements and campaigns	Number of interventions implemented in support of Communication Strategy and Action Plan (per year)	Achieved: Media engagements 64; media engagements conducted; Outreach engagements 16; outreach engagements conducted Campaigns conducted 6 Campaigns	Achieved Media engagements: 72 Media engagements conducted. Outreach engagements 32 Outreach engagements conducted. Campaigns 4 Campaigns conducted.	DHA Communication Strategy and plan implemented • 56 Media engagements • 6 Outreach engagements • 12 Campaigns	Achieved Media engagements 74 Media engagements conducted. Outreach engagements 12 Outreach engagements conducted. Campaigns 12 Campaigns conducted.	Media engagements 18 Outreach engagements 6	Overachievement of the target was due to unforeseen announcements that could not have been planned for or anticipated, on the following activities: Opening of Passport service centres abroad; Launch of Operation New Broom; Extension of operational hours; Launch of phase two of Trusted Tour Operator Scheme; Bank Partnerships; Visit to the Germiston Office after fire; Late Registration of Birth programme; Public comments on Draft Revised White Paper on Citizenship, Immigration and Refugee Protection and delivery of over four million Smart IDs.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	Rollout of online birth registration system in public and private health facilities	Number of health facilities with online birth registration system rollout (capability established at health facility to issue birth certificates)	Not Achieved 8 out of the 91 health facilities were equipped with an online birth registration system (issuing birth certificates on the spot)	Achieved: The online birth registration system was rolled out in 48 Priority 4 health facilities	Rollout of online birth registration system in 9 health facilities (capability established at health facility to issue birth certificates)	Achieved Rollout of Online birth registration system was rolled out to 9 health facilities (capability was established at health facilities to issue birth certificates)	Not applicable	Not applicable
DHA positioned to contribute positively to a capable and developmental state	Civic records digitised	Number of civic records digitised	Not achieved: 800 885 records digitised (Birth records)	Not achieved 12 195 728 records digitised	25 million	Achieved 25 187 433 records digitised	187 433	Overtime worked during Feb and March 2026
DHA positioned to contribute positively to a capable and developmental state	National Identification Registration Bill submitted to Cabinet for approval to introduce Bill into Parliament	Tabling of National Identification Registration Bill in Parliament for processing of Bill	NA	New PI	Digital Identity (DI) Policy approved by Minister for submission to Cabinet for approval	Achieved DI Policy was submitted to Cabinet for Approval in February 2026. Cabinet approved it as a DI Policy Framework	Not applicable	Not applicable
DHA positioned to contribute positively to a capable and developmental state	Draft Citizenship, Immigration and Refugee Protection Bill submitted to Cabinet to introduce Bill into Parliament	Submission of Draft Citizenship, Immigration and Refugee Protection Bill to Cabinet for approval to introduce Bill in Parliament	NA	New PI	Draft Revised White Paper on Citizenship, Immigration and Refugee Protection submitted to Cabinet for approval	Achieved. Draft Revised WP on CIRP was submitted to Cabinet for approval in March 2026. Cabinet has approved the White Paper.	Not applicable	Not applicable

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	DHA Gender-based Violence and Femicide Plan implemented	Implementation of DHA GBVF Plan	Achieved DHA Gender based Violence and Femicide Plan implementation and progress monitoring on a monthly basis, as well as reporting to the Department of Women, Youth and Persons with Disabilities (DWYPD)	Achieved DHA GBVF Plan was implemented -12 Monthly Reports were submitted to the Department of Women, Youth and Persons with Disabilities to express the extent to which the Department has implemented the Plan - All the key deliverables of the Plan have been achieved.	DHA GBVF Plan implemented	Achieved The DHA GBVF plan was implemented. • Eight (8) cases of (sexual) harassment were reported and attended to during the course of the year. • The Department provided psycho-social support to victims of GBV&F, including follow-up sessions. • Numerical representivity of Women at SMS and empowerment of Women through skills development programmes has continued to be prioritised, monitored and reported; similarly, the representation of people with disabilities.	Not applicable	Not applicable

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
						• Further, the Directorate facilitated sessions ten (10) to provide education on gender equality, empowerment of women and protection of children's rights as per article 16(2) of CEDAW. • 67% of bursaries awarded benefited women and • Facilitated sixteen (16) awareness sessions on GBV&F/ SOGIE (including Code of Good Practice on Prevention and Elimination of Harassment in the Workplace) between 1 April 2025 and 30 March 2026. • The BP and SOP was developed and approved in March 2026		

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
						12 x Monthly Reports were forwarded to the Department of Women, Youth and People with Disability		

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	DHA officials trained on identified digital literacy interventions	Number of DHA officials trained on digital literacy interventions	NA	New PI	2 500 DHA officials trained on basic digital literacy interventions (mandatory)	Achieved 2 861 DHA officials trained on basic digital literacy interventions (mandatory)	361	The overachievement can be attributed to: • Compiling comprehensive lists of learners who had only partially attended sessions, ensuring they were reinvited to complete outstanding modules. • Maintaining ongoing communication with nominated learners, as well as those who missed or partially attended training • Sending emails and formal letters outlining consequences of non-attendance or partial attendance to learners and their respective line managers for audit purposes.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	Business processes reviewed as part of the implementation of the DHA Counter Corruption and Fraud Prevention Strategy	Number of DHA business processes reviewed to identify vulnerabilities to fraud, corruption and security breaches (per year)	Achieved 16	Achieved 16	12	Achieved 12	-	Not applicable
DHA positioned to contribute positively to a capable and developmental state	Fraud and corruption cases finalised within prescribed timeframe as part of the implementation of the DHA Counter Corruption and Fraud Prevention Strategy	Percentage of fraud and corruption cases finalised within 90 working days (per year)	Achieved 83.8%	Achieved 84%	80%	Achieved 91.20% 251 cases received 229 cases finalised within 90 working days	11.20%	Nodal Points within the Branch: Civic Services were nominated during quarter 1 to deal with and prioritise the Directorate's requests per Section. The nomination shortens the turnaround time of conducting investigations timeously, for the purposes of accessing and retrieving records. This resulted in overachievement of the targets for the financial year under review.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	Threat and Risk Assessments (TRAs) conducted as part of the implementation of the DHA Counter Corruption and Fraud Prevention Strategy	Number of TRAs conducted in accordance with the requirements of Minimum Information Security Standards (MISS) and/or Minimum Physical Security Standards (MPSS) to mitigate risks (per year)	Achieved 50	Achieved 50	40	Achieved 41	1	Security management was invited to a meeting by Lindela Management to discuss security operations. Upon arrival, the management requested that TRA be conducted due to the imminent security risk (strike action by the inmates)

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	Vetting files referred to the State Security Agency (SSA) for evaluation as part of the implementation of the DHA Counter Corruption and Fraud Prevention Strategy	Number of completed vetting files referred to SSA for evaluation (per year)	Achieved 516	Achieved 449 (Top Secret/Secret) – 141 Confidential – 308	400	Achieved 404 (102 Top Secret / Secret and 302 Confidential files)	4	The South African Police Service delivered on the outcomes of fingerprints in a shorter turnaround time, and as a result, this improved the efficiency of completing the files for submission to the State Security Agency. The Control Security Officer submitted three additional files to the State Security Agency in the Northern Cape and subsequently forwarded copies of the receipt to Head Office. The official works within the CD: Security Services and only assists as and when the need arise.

Programme / Sub-programme:								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
DHA positioned to contribute positively to a capable and developmental state	Public procurement directed to women-owned businesses	Percentage of public (bids) procurement to women-owned businesses	New PI	Achieved 100% of public procurement to women-owned businesses (equal to and greater than 30% of businesses owned by women) made during the 2024/2025 financial year	30% of public (bids) procurement to women-owned businesses	Achieved 65% of public (bids) procurement made to women-owned businesses	35%	Five (5) tenders were cancelled.

Linking performance with budgets

Table 19: Sub-programme expenditure: Programme 1 Administration

Sub- Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Ministry	30 794	30 794	-	30 185	30 185	-
Management Support Services	359 926	358 805	1 121	379 513	379 513	-
Corporate Services	1 168 023	1 168 023	-	1 154 045	1 153 734	311
Transversal Information Technology Management	1 946 209	1 393 591	552 618	1 041 229	1 020 675	20 554
Office Accommodation	630 567	630 567	-	300 903	279 093	21 810
Total	4 135 519	3 581 780	553 739	2 905 875	2 863 200	42 675

The budget as per the final appropriation versus actual expenditure reflects 86.3% spent for Programme 1: Administration. Expenditure increased by 24.6% from R2.863 billion in 2024/25 to R3.567 billion in 2025/26; Corporate Services, where expenditure increased by 1.2% from R1.154 billion in 2024/25 to R1.168 billion in 2025/26; Transversal Information Technology Management, where expenditure increased by 36.5%, from R1.021 billion in 2024/25 to R1.394 billion in 2025/26; and expenditure for Office Accommodation increased by 120.7%, from R279 million in 2024/25 to R616 million in 2025/26.

Table 20: Strategy to overcome areas of underperformance

Indicator	Strategy to overcome under performance
Number of health facilities with auto-mated birth functionality rollout	Prioritise the birth functionality automation in the implementation of the Digital Transformation Strategy.
Number of bank branches with live capture functionality for smart ID cards and passports (new model)	The revised approach will prioritise the establishment of standardised connectivity frameworks, security controls, and testing environments through the DHA-developed API gateway, thereby enabling equitable participation across the banking sector and quicker rollout
Implementation of Electronic Travel Authorisation (ETA) solution for visa categories	The new model will integrate entity validation with the South African Revenue Service and support multiple immigration pathways, including work, study, and business visas
Foundational public key infrastructure (PKI) for digital identity configured	Department has partnered with SARS to support establishing the hosting of the infrastructure, which will include the configuration.
Digital identity piloted	Department has partnered with SARS to assist with establishing the infrastructure which will enable the introduction of Digital Identity.
Implementation of method for delivery of smart ID cards and passports at preferred places of delivery	The development of the capability to deliver at preferred places will be incorporated with the enhancements of live capture functionality at the banks and DHA offices
Tabling of Home Affairs Bill (“DHA Bill”) in Parliament for processing of Bill	Upon receipt of feedback from relevant stakeholders following the request by Cabinet, the Bill will be amended, if required, and taken through the cluster process to obtain Cabinet approval for the said publication of the Bill for public comments.

4.2 PROGRAMME 2: CITIZEN AFFAIRS

Purpose: Enable the secure movement of persons to and from South Africa in line with the Immigration Act (2002). Confirm and provide enabling documents to foreign visitors legally residing within RSA, including the realisation of a positive skills trend into the RSA. Enforce immigration legislation and effect deportations. Determine the status of asylum seekers and regulate refugee affairs.

Sub-programmes

- Citizen Affairs Management provides for the overall management of the Head Office and provides policy direction, sets standards, and manages back-office processes.
- Status Services (back-office status services) regulates all matters relating to the National Population Register (NPR). These include maintaining an accurate register of all citizens and immigrants who have acquired the right to permanent residence; registering births, deaths, and marriages; amending personal particulars on the NPR; providing travel and citizenship documents; providing financial assistance to citizens abroad who wish to return to South Africa but have no means of doing so; and determining and granting citizenship.
- Identification Services (back-office ID processing) oversees issues relating to identity such as fingerprints, photographs and identity documents by establishing and maintaining the national identity systems

Institutional outcomes that Programme 2 contributes to

- Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations.

The spending focus over the medium-term period, with specific focus on the 2024/25 financial year, was on:

- Registration of births (births within 30 calendar days and late registration of birth) and provision of civic service-related functions and services such as the registration of marriages and deaths, amendments, rectifications and the issuance or re-issuance of relevant certificates – R683 000 from head office and various provincial budgets.
- Providing travel and citizenship documents such as passports for adults and children (R248 000 from head office and through self-financing).

- Issuance of identity documents / smart ID cards to eligible citizens and applicants 16 years of age and above (R4,7 million and through self-financing).
- Maintaining of the ABIS and updating of the NPR. Identifying and implementing additional revenue streams through the existing online fingerprint verification facilities – funding is provided from the Information Services budget.
- Digitisation of records as part of the Digitisation Programme (R300 million).
- Deployment of mobile offices to far-flung areas to provide services to needy communities (R 9,4 million).

Performance Information per Sub-Programme

4.2.1 SUB-PROGRAMME: STATUS SERVICES

Birth Registration

A key strategy coordinated by Civic Services is to ensure a credible, accurate and secure National Population Register (NPR) as a single point of entry. To drive this strategy, the department has enhanced the methods and practices introduced for the National Population Registration Campaign launched during 2010 and continued pursuing some of the following initiatives: Conducting outreach programmes in rural areas, schools, farms and informal settlements through mobile unit deployments, Development and implementation of birth optimization plans in provinces, Intensification of birth registration at health facilities, and Daily performance updates on births registered to provincial and office management.

A total of 680 555 births were registered within 30 calendar days during the 2025-26 financial year. This is a decrease of 6,53% compared to the 2024-25 financial year and 9,40% compared to the 2023-24 review period. Late registration of Births, category 31 days to 14 years, was 106 525 during the 2024-25 review period compared to 129 305 during the 2024-25 review period. This represents a year-on-year reduction in late registration of births of 21,38%. The registration category of 15 years and above marginally increased to 18 767 from 14 235 in 2024-25.

Figure 5: Birth Registration 0-30 days

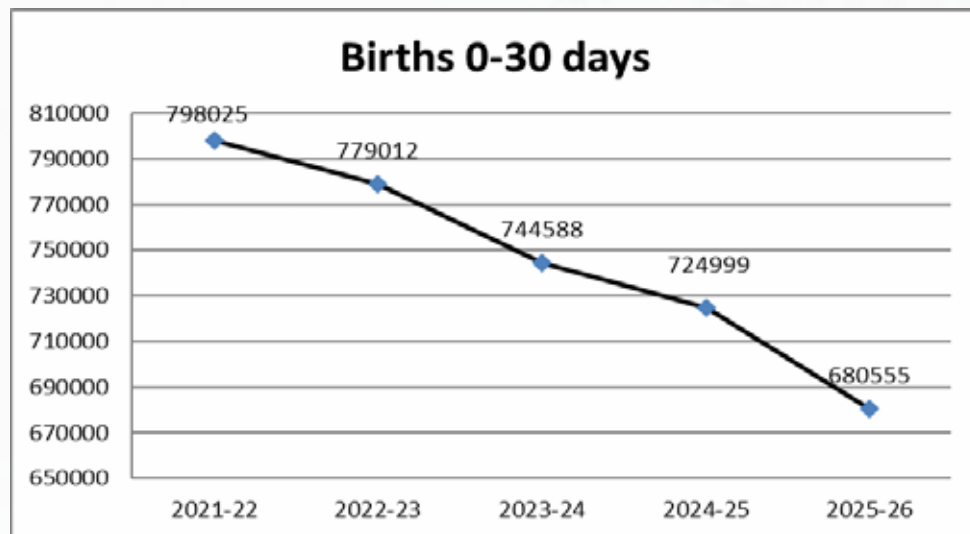


Figure 6: All Birth Registrations



During the 2025-26 review period, the percentage of births registered within 30 calendar days, compared with the total population of births registered, was 84,45%. This percentage is up from 83,47% during the preceding review period. Late birth registrations for children aged 31 days to 14 years constituted 13,22% of all registrations, whereas registrations of births for persons aged 15 years and older constituted 2,33%. The observed trends are indicative of the continued efforts by the department to strengthen early registration through raising awareness and expediting birth registrations in line with legislation. The department's intention was to normalise the registration within the 0-30 calendar days above 80% and over the past three financial years, which was attained. The Mid-Year Population Estimates, 2025 released by Statistics South Africa suggests that the number of births in South Africa was 1 117 840 for 2025. Going forward, the department will interrogate the difference between registration and occurrence to determine whether pockets of unregistered births still exist and may surface through the late registration process.

A number of additional contributions to early birth registration were undertaken during the review period, as follows:

Outreach programmes: Minister and DHA Senior Managers visited provinces and health facilities to encourage early birth registration. DHA has been receiving monthly occurrence statistics from the Department of Health, which assists the department in identifying high-demand focus areas. DHA messages, including those from the Ministry, were broadcast on community radio stations to encourage early birth registration.

Intensification of birth registration at health facilities: Provinces ensured that where DHA has a footprint within health facilities, officials are permanently deployed where there is connectivity and also work rotationally where there is no fully functional connectivity for birth registration. The department is also actively rolling out registration functionality at additional high-volume maternity wards at health facilities across the country. The percentage of births within 30 days registered at health facilities during 2025-25 was 62,97%, compared to 71.17% for the 2024-25 review period. This decline will also be interrogated in future planning to identify efficiency gains that may increase registrations at local health facilities.

Daily performance updates on births registered to Provincial and Office Management: The department continued to issue daily updates on provincial performance against set targets. These enabled provinces to monitor their progress or shortfalls and close gaps related to achieving birth registration targets.

e-Passport Concept Document

During the review period, the department undertook to develop an e-passport concept document that will pave the way for the development and implementation of e-passport functionality at ports of entry through e-gates. The department consulted various internal and external stakeholders, including the International Civil Aviation Organisation (ICAO). The prospective development and implementation of e-passports aligns with the African Union Agenda 2063 and forms part of national and regional priorities, including social protection as well as science, technology and innovation. Essentially, an e-passport contains a microprocessor chip that stores a passport holder's biometric information, passport information, and the issuing institution. The data stored on the chip can be used at entry points and e-gates to authenticate the face-value information printed in passports, thereby providing an additional layer of verification at ports of entry and e-gates. The Director-General approved the e-passport concept document, which now paves the way for the development, testing, and implementation of the e-passport and related infrastructure at ports of entry.

4.2.2 SUB-PROGRAMME IDENTIFICATION SERVICES

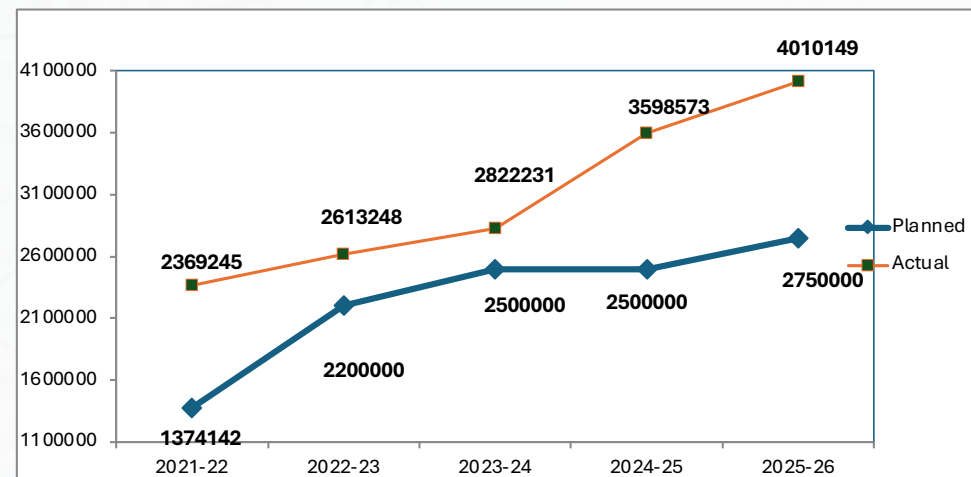
Issuance of Smart ID Cards to citizens

The department issued 4 010 149 Smart ID cards to citizens against a target of 2,75 million during the review period. Despite this achievement, the live capture system continued to display technical challenges that limited operations in some offices.

As part of our multi-channelled strategy to take services to the people, 220 functional mobile units contributed to the annual achievement by collecting 162 251 Smart ID card re-issues (up from 149 360 in 2024-25 and 112 364 in 2023-24) and 90 627 Smart ID first-issues applications (down from 97 871 in 2024-25 and 117 052 in 2023-24) during the review period, totalling to 252 878 applications, compared to 247 231 Smart ID card applications during the 2024-25 review period. A total of 58 886 Smart ID card re-issues (down from 70 635 in 2024-25) and 17 102 Smart ID first-issue applications (up from 24 556 in 2024-25) were received through thirty-three (33) bank branches during the review period totalling to 75 988 (up from 95 191 in 2024-25).

The number of Smart ID Cards issued during the review period is depicted in the graph below:

Figure 7: Number of smart ID cards issued



The total number of persons who were issued with Smart ID cards since inception in 2013 was extracted from the National Population Register, and this total stands at 26 426 433. When accounting for Smart ID cards issued to persons who have since passed on, the total is 28 392 443. The total number of Smart ID cards issued, including multiple re-issues to individuals, totals to 32 237 724.

Table 4.2.2.2: Re-tabled performance information for Programme 2: Civic Affairs

Programme 2: Citizen Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Births registered within prescribed period of 30 calendar days	Number of births registered within 30 calendar days per year	Not achieved: 744 588 births were registered within 30 calendar days	Not achieved 724 999 births were registered within 30 calendar days	667 000	Achieved 680 555	13 555	• Daily reports on birth registration per province were distributed to provincial offices daily to guide operational deployment • The branch also submitted weekly inputs on birth registration to Directorate: Monitoring & Evaluation. These reports have guided a centralised approach to the management of the birth registration process at the provincial level

Programme 2: Citizen Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Smart ID cards issued to eligible citizens and permanent residents	Number of smart ID cards issued to citizens and permanent residents 16 years of age and above per year	Achieved 2 822 231 Smart ID cards were issued to citizens 16 years and older	Achieved 3 598 573 Smart ID cards were issued to citizens 16 years of age and above	2 750 000	Achieved 4 010 149	1 260 149	• Bi-weekly stakeholder meetings with heads of business units to monitor performance and resolve any bottlenecks • Monitoring of calls logged to resolve system errors that affect productivity at the back office
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Passports issued as per set standards Output indicators	Percentage (%) of machine readable adult passports (live capture system) issued within 13 working days for applications collected and processed within the RSA per year	Achieved 95,74% of machine readable passports (live capture system) were issued within 13 working days. 693 195 were issued within and 30 810 were issued above. A total of 724 005 Passports were issued during the review period	Achieved 90,41% of machine-readable adult passports (live capture system) were issued within 13 working days	90%	Achieved 96.32%	6.32%	• Constant monitoring of passport production coupled with daily operational meetings to assess target achievement and address challenges and bottlenecks

Programme 2: Citizen Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	Passports issued as per set standards Output indicators	Percentage (%) of machine readable passports for children (live capture system) issued within 18 working days for applications collected and processed within the RSA per year	Achieved 98,99% of machine readable passports (live capture system) were issued within 18 working days. 160 035 were issued within and 1 639 above. A total of 161 674 passports were issued during the review period	Achieved 96,92% of machine readable minor passports (live capture system) were issued within 18 working days	90%	Achieved 98.72%	8.72%	Constant monitoring of passport production coupled with daily operational meetings to assess target achievement and address challenges and bottlenecks
Secure and efficient management of citizenship and civil registration to fulfil constitutional and international obligations	e-Passport functionality tested at ports of entry and e-gates	e-Passport functional testing at ports of entry and e-gates	NA	New PI	e-Passport concept document approved by DG	Achieved The concept document was approved by the Director-General	-	Not applicable

Linking performance with budgets

Table 21: Sub-programme expenditure: Programme 2 Citizen Affairs

Sub- Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Citizen Affairs Management	597 053	597 047	6	549 927	549 927	-
Status Services	1 265 674	1 265 674	-	1 049 451	828 506	220 945
Identification Services	173 549	173 549	-	168 254	168 254	-
Service Delivery to Provinces	2 641 542	2 641 542	-	2 543 098	2 543 098	-
Total	4 677 818	4 677 812	6	4 310 730	4 089 785	220 945

The budget as per the final appropriation versus actual expenditure reflects 100.0% spent for Programme 2: Citizen Affairs. The actual expenditure for Programme 2: Citizen Affairs increased by 14.4% from R4.090 billion in 2024/25 to R4.678 billion in 2025/26. Sub-programme: Citizen Affairs Management increased by 8.6% from R550 million in 2024/25 to R597 million in 2025/26; there was an increase in expenditure for service delivery to provinces by 3.9% from R2.543 billion in 2024/25 to R2.642 billion in 2025/26. Expenditure for Status Services increased by 52.8% from R829 million in 2024/25 to R1.266 billion in 2025/26; expenditure for Identification Services increased by 3.2% from R168 million in 2024/25 to R174 million in 2025/26.

Strategy to overcome areas of underperformance

There are no strategies to address underperformance provided since all APP targets under Programme 2: Civic Affairs were achieved.

4.3 PROGRAMME 3: IMMIGRATION AFFAIRS

Purpose: Enable the secure movement of persons to and from South Africa in line with the Immigration Act (2002). Confirm and provide enabling documents to foreign visitors legally residing within RSA, including the realisation of a positive skills trend into the RSA. Enforce immigration legislation and effect deportations. Determine the status of asylum seekers and regulate refugee affairs.

Sub-programmes

- Immigration Affairs Management
- Admission Services
- Immigration Services
- Asylum Seekers

Purpose of sub-programmes

- **Immigration Affairs Management** provides for the overall management of the branch and policy direction, sets standards, and manages back-office processes.
- **Admission Services** enables the secure movement of persons to and from South Africa in line with the Immigration Act (2002); and controls the processing of applications for permanent and temporary residence permits/visas, including work, study and business visas.
- **Immigration Services** deals with immigration matters in foreign countries; detects, detains and departs illegal immigrants in terms of the Immigration Act (2002); conducts investigations and operations with other law enforcement entities; and provides policy directives on immigration matters.
- **Asylum Seekers** considers and processes applications for asylum, issues enabling documents to refugees, and facilitates processes to find durable solutions to refugee problems in line with the Refugees Act (1998). The head office is responsible for providing strategic leadership, whereas refugee reception offices are responsible for operations

Institutional outcomes that Programme 3 contributes to

- Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments.

4.3.1 ASYLUM SEEKER MANAGEMENT

The Asylum Seeker Management (ASM) Unit oversees operations at the five Refugee Reception Offices (RROs) across the country, while its Head Office provides strategic leadership.

The Department issued 80% (3 994 out of 4 997) of new asylum applications adjudicated by the Refugee Status Determination Officer within 30 working days of registration on the Asylum Seeker Management System. Further, the unit is responsible for processing asylum applications, issuing enabling documents to refugees, and facilitating processes towards lasting solutions to protracted refugee problems in line with the Refugees Act, No. 130 of 1998.

The Department continued to provide critical services through an online in response and also allowed clients to approach a Refugee Reception Office. These services include extending asylum and refugee documents, and processing applications for refugee IDs and travel documents.

The Unit attended to **217 811** online requests, extending **117 569** Section 22 visas and **27 103** Section 24 statuses. Additionally, **29 573** clients were asked to visit the RRO, **10 437** were asked to collect their decision, and **33 129** were asked to provide additional information. The number of extensions represents the number of successful visa transactions over the reporting period, not the number of clients

4.3.2 PERMITS

Immigration Affairs demonstrated sustained institutional strengthening in managing international migration through improved enforcement capability, enhanced visa adjudication performance, systematic backlog reduction, and accelerated implementation of digital immigration platforms. These interventions continue to support South Africa's tourism competitiveness, investment attractiveness, and broader economic growth objectives.

Permanent residence adjudication reflected good performance across categories. The General Work Permanent Residence category achieved 94.08% within the eight-month turnaround time, above the 85% target, driven by improved resource utilisation and streamlined verification processes. In contrast, Critical Skills and Business Permanent Residence outcomes remained below target at 81.91% and 66.22% respectively, primarily due to structural capacity constraints, complex verification requirements, reliance on cross-functional inputs, and system integration challenges between VFS and

departmental platforms.

Temporary residence visa adjudication performance improved significantly compared to the 2023/24 financial year. Business visas improved from 61% to 91%, while general work visas improved from 10% to 75% within the prescribed turnaround times. This improvement is attributable to the implementation of a structured monitoring, escalation, and prioritisation framework, which enables early identification and resolution of applications at risk of breaching service standards.

Critical Skills visa adjudication continued to perform strongly, achieving 95% within the prescribed four-week turnaround time, thereby supporting the attraction of globally scarce skills essential for economic growth and competitiveness. Within the Trusted Employer Scheme, Critical Skills outcomes at 81% against a 95% target due to application migration delays into the Visa Adjudication System, while General Work visas achieved 93% against a 90% target, supported by improved efficiency and lower application volumes.

Tourism facilitation was strengthened through the Trusted Tour Operator Scheme, which achieved 95% performance against a target of 85%. The scheme enables accredited tour operators to submit group visa applications electronically, reducing administrative complexity and improving processing efficiency for inbound tourism markets. This has strengthened South Africa's attractiveness in key source markets and contributed to improved tourism inflows and associated economic activity in the hospitality sector.

The eVisa platform achieved 85.56% against a target of 85%, supporting secure and efficient virtual visa processing within ten working days. The platform continues to enhance South Africa's global competitiveness by improving ease of access for international travellers and strengthening the country's digital immigration capability.

The Department also implemented targeted backlog reduction interventions, initiated in February 2024 following revised delegations approved in December 2023. A dedicated project governance structure was established, supported by senior management oversight and operational teams. These interventions eradicated 98% of the ring-fenced backlog, significantly improving processing stability, reducing pressure on adjudication capacity, and strengthening overall service delivery efficiency.

A key milestone during the period under review was the phased rollout of the Electronic Travel Authorisation system in late September 2025 for G20 visa-required countries, namely China, India, Indonesia, and Mexico. The ETA represents a fundamental shift towards a fully digital, risk-based immigration system aligned with the Minister of Home Affairs' vision of a modernised, technology-driven Department. As at 5 May 2026, the

system had processed 153 640 applications. The system encompasses embedded risk rules and system validations. China and India remain the highest-volume source markets. The ETA platform has also introduced enhanced functionality, including visa extensions and the capture and verification of family unit information through system integration. The system reflects the development of an integrated and interoperable immigration ecosystem supported by data-driven decision-making.

From a strategic perspective, Permits has directly impacted South Africa's tourism and economic performance. Improved visa processing times have enhanced travel certainty, reduced administrative barriers, and strengthened South Africa's competitiveness as a destination for tourism, business, and investment. Facilitating skilled labour mobility and investor entry has further supported productivity, skills transfer, and enterprise development across key sectors of the economy.

However, despite these gains, several structural and implementation risks remain. Persistent capacity constraints and system integration challenges continue to affect high-value visa categories. Performance improvements also remain uneven across streams, suggesting that gains are not yet fully uniform across all strategic visa categories, particularly those linked to critical skills and business immigration. In addition, while digital platforms such as the ETA are delivering measurable efficiencies, they remain in early optimisation phases.

Overall, it reflects a clear trajectory of institutional strengthening and digital transformation, characterised by improved enforcement outcomes, stronger temporary residence visa performance, substantial backlog reduction, and the rollout of transformative digital platforms. These achievements are meaningfully advancing South Africa's tourism industry, ease of doing business, and economic competitiveness, while ongoing structural, capacity, and systems challenges require continued management focus to fully consolidate and sustain these gains.

Table 4.3.2.1: Original performance information for Programme 3: Immigration Affairs

Programme 3: Immigration Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	*Actual Achievement 2025/2026 until date of re-tabling 09 June 2025	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Law enforcement operations/ inspections conducted to ensure compliance with immigration legislation	Number of DHA coordinated law enforcement operations/ inspections initiated and conducted for targeted sectors per year to ensure compliance with immigration legislation	New PI	New PI	2 000	844	1 156	The annual target of 2,000 inspections was set for the entire financial year. During the period 1 April to 9 June 2025, a total of 844 inspections were conducted. However, on 10 June 2025, the indicator was revised to focus only on DHA-led inspections and subsequently tabled for approval. This revision resulted in a shortfall against the original indicator, as inspections conducted prior to the revision no longer fully aligned with the amended measurement criteria.	The indicator was redefined, and the means of verification were adjusted. The amendments made were because of the 2024/25 AGSA report on immigration inspections/operations.

Table 4.3.2.2: Original performance information for Programme 3: Immigration Affairs

Programme 3: Immigration Affairs									
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	*Actual Achievement 2025/2026 until date of re-tabling 30 Sep 2025	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations	Reasons for revisions to the Outputs / Output indicators / Annual Targets
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Law enforcement operations/ inspections conducted to ensure compliance with immigration legislation	Number of DHA-led law enforcement operations/ inspections initiated and conducted for targeted sectors per year to ensure compliance with immigration legislation	Achieved A total of 1538 Business inspections/ Operations conducted during the financial year 2023-24. Contribution breakdown: Head office: 346 Mpumalanga: 147 Northern Cape: 222 North West: 159 Western Cape: 127 Limpopo: 116 Gauteng: 97 Eastern Cape: 122 KwaZulu-Natal: 50 Free State: 152	Achieved 3105 DHA-led law enforcement operations/ inspections conducted for targeted areas per year to ensure compliance with immigration legislation. Head office: 346 Mpumalanga: 313 Northern Cape: 440 North West: 343 Western Cape: 377 Limpopo: 430 Gauteng: 192 Eastern Cape: 258 KwaZulu-Natal: 94 Free State: 312	2 000	1 927	-73	The amendment to the APP tabled on 10 June revised the indicator from DHA coordinated to DHA led. The annual target of 2000 remained. For the period 10 June to 30 September, a total 1927 were conducted. This revision resulted in a shortfall against the revised indicator.	The indicator was redefined, and the means of verification were adjusted. The amendments made were because of the 2024/25 AGSA report on immigration inspections/operations.

Table 4.3.2.3: Re-tabled performance information for Programme 3: Immigration Affairs

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Permanent residence permit outcomes issued according to set standards in support of economic growth	Percentage of permanent residence permit outcomes for general work (section 26(a)) issued within 8 months for applications submitted within the RSA per year	Achieved 92% (1 141 of 1 238) of permanent residence applications for critical skills (S27b), general work (S26a) and business (S27c) adjudicated within 8 months for applications collected within the RSA per year	Achieved 93% (1 274 out of 1 366) of permanent residence applications for critical skills (S27b-280), general work (S26a-41) and business (S27c-29) adjudicated within 8 months for applications collected within the RSA per year	85%	Achieved 94.08% (159 out of 169)	9.08%	1. Target was achieved using the available human resources 2. Supporting documents were less to verify

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Permanent residence permit outcomes issued according to set standards in support of economic growth	Percentage of permanent residence permit outcomes for critical skills (section 27(b)) issued within 8 months for applications submitted within the RSA per year	Achieved 92% (1 141 of 1 238) of permanent residence applications for critical skills (S27b), general work (S26a) and business (S27c) adjudicated within 8 months for applications collected within the RSA per year	Achieved 93% (1 274 out of 1 366) of permanent residence applications for critical skills (S27b-280), general work (S26a-41) and business (S27c-29) adjudicated within 8 months for applications collected within the RSA per year	85%	Not achieved 81.91% (1 010 out of 1 233)	(3.09%)	Insufficient human resources who share both applications for APP and AOP The team rely on additional resources from other units and overtime Verification of supporting documents causes delays in finalising the applications Data transfer failures between VFS and DHA resulting in applications being made available for adjudication long after the application date

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Permanent residence permit outcomes issued according to set standards in support of economic growth	Percentage of permanent residence permit outcomes for business (section 27(c) issued within 8 months for applications submitted within the RSA per year	Achieved 92% (1 141 of 1 238) of permanent residence applications for critical skills (S27b), general work (S26a) and business (S27c) adjudicated within 8 months for applications collected within the RSA per year	Achieved 93% (1 274 out of 1 366) of permanent residence applications for critical skills (S27b-280), general work (S26a-41) and business (S27c-29) adjudicated within 8 months for applications collected within the RSA per year	85%	Not achieved 66,22% (49 out of 74)	(18.78%)	Insufficient human resources who share both applications for APP and AOP The team rely on additional resources from other units and overtime Verification of supporting documents causes delays in finalising the applications Data transfer failures between VFS and DHA resulting in applications being made available for adjudication long after the application date
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Temporary residence visa outcomes issued according to set standards in support of economic growth and the reform of the visa regime to attract skills, promote investment and grow tourism	Percentage of critical skills visa outcomes issued within 4 weeks for applications submitted within the RSA per year	Not achieved 52% (1 163 of 2 242) of critical skills visa applications adjudicated within 4 weeks for applications processed within the RSA per year	Not achieved 89% 89% (1601 out of 1794) of critical skills visa applications adjudicated within 4 weeks for applications processed within the RSA per year	95%	Achieved 95% (1671 out of 1749)	Not applicable	Not applicable

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Temporary residence visa outcomes issued according to set standards in support of economic growth and the reform of the visa regime to attract skills, promote investment and grow tourism	Percentage of business visa outcomes issued within 8 weeks for applications submitted within the RSA per year	Not achieved 61% (69 of 113) of business visa applications adjudicated within 8 weeks for applications processed within the RSA per year	Achieved 97% (92 out of 95) of business visa applications adjudicated within 8 weeks for applications processed within the RSA per year	90%	Achieved 91% (75 out of 82)	1%	The number of business visa applications received by the department is significantly lower than in all other visa categories in the Annual Performance Plan. The low number of applications allows adjudicators to finalise them within the target dates and reduces the time and effort required to verify supporting documents. In the 2025/26 performance year a total of 82 applications were received thereby making it possible to finalise them within the shortest period.

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Temporary residence visa outcomes issued according to set standards in support of economic growth and the reform of the visa regime to attract skills, promote investment and grow tourism	Percentage of general work visa outcomes issued within 8 weeks for applications submitted within the RSA per year	Not achieved 10% (577 of 5 546) of general work visa applications adjudicated within 8 weeks for applications processed within the RSA per year	Achieved 98% (767 out of 780) of general work visa applications adjudicated within 8 weeks for applications processed within the RSA per year	90%	Not Achieved 75% (2 676 out of 3 551)	(15%)	ZTRV applications which were incorrectly classified as mainstream were transferred into the adjudicators inbox. The time and effort required to filter the applications delayed them.
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Critical skills and general work visa outcomes issued through the Trusted Employer Scheme according to set standards	Percentage of critical skills visa outcomes issued within 4 weeks for applications submitted through the Trusted Employer Scheme within the RSA per year	NA	New PI	95%	Not Achieved 81% (13 out of 16)	(14%)	Three applications were submitted in December 2025 but were only migrated onto VAS in January 2026, 5 weeks after the application; this resulted in underachievement. This was due to the delay in transfer of these applications. Despite 100% achievement in all 3 quarters, the annual target was missed because of the three applications listed below: TRC058295A TRR060844A TRR058919A

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Critical skills and general work visa outcomes issued through the Trusted Employer Scheme according to set standards	Percentage of general work visa outcomes issued within 8 weeks for applications submitted through the Trusted Employer Scheme within the RSA per year	NA	New PI	90%	Achieved 93% (41 out of 44)	3%	The number of general work visa applications received under TES is significantly lower than in all other visa categories in the Annual Performance Plan. The low number of applications allows adjudicators to finalise them within the target dates and reduces the time and effort required to verify supporting documents. In the 2025/26 performance year a total of 44 applications were received thereby making it possible to finalise them within the shortest period.

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Virtual port of entry visa outcomes issued through the Trusted Tour Operator Scheme according to set standards	Percentage of virtual port of entry visa outcomes issued within 5 working days for applications submitted through the Trusted Tour Operator Scheme per year	NA	New PI	85%	Achieved 97% (58 667 out of 60 648)	12%	This target continues to be achieved due to a dedicated Deloitte team assisting the Department with the adjudication of visa applications on the Trusted Tour Operators Scheme (TTOS). The team is fully dedicated to the processing of the port of entry visas on the TTOS
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Virtual port of entry visa outcomes issued through the e-Visa system according to set standards	Percentage of virtual port of entry visa outcomes issued within 10 working days for applications submitted through the e-visa system per year	NA	New PI	85%	Achieved 85,56% (71 981 out of 84 126)	0.56%	1. Target was achieved using the available human resources. 2. Clear and measurable goals were set up. 3. Risks and opportunities were identified on time.

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Immigration law enforcement operations/ inspections conducted to ensure compliance with immigration legislation	Number of immigration law enforcement operations/ inspections conducted per year to ensure compliance with immigration legislation	New PI	New PI	4 000	Achieved 4 649	649	The annual target for Immigration Law Enforcement Inspections and Operations for the 2025/2026 financial year after the amendment was 4,000 operations. This target was exceeded, with a total of 649 operations conducted during the reporting period. The primary reason for the over-achievement was increased operational demand, which required more inspections and enforcement operations than initially planned. The total security landscape in South Africa has shifted to the point that illegal migration has become a national priority.

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
								Furthermore, during the planning phase, the APP target for DHAled Inspections and Operations was combined with the AOP target for Participation in Joint Operations and Inspections. This consolidation resulted in a single APP indicator titled “Number of Immigration Law Enforcement Operations Conducted.” Integrating these previously separate targets contributed to the higher reported output. As a result, the Department not only met the revised APP target, reflecting heightened operational activity and responsiveness to enforcement demands.

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	New asylum applications adjudicated according to set standards	Percentage of new asylum applications at the level of Refugee Status Determination Officer (RSDO) adjudicated within 30 working days from the date of registration on the Asylum Seeker Management System	NA	Achieved 92% (3294 of 3579) of the new asylum applications at the level of Refugee Status Determination Officer adjudicated within 30 working days from the date of registration on the ASM system	90%	Not achieved 80% (3 994 out of 4 997)	(10%)	Due to the ASMS challenges during the third quarter and the subsequent data loss the target was not achieved

Programme 3: Immigration Affairs								
Outcome	Output	Output Indicator	Audited Actual Performance 2023/2024	Audited Actual Performance 2024/2025	Planned Annual Target 2025/2026	**Actual Achievement 2025/2026	Deviation from planned target to Actual Achievement 2025/2026	Reasons for deviations
Secure management of international migration resulting in South Africa's interests being served and fulfilling international commitments	Deportations of illegal foreigners conducted	Number of deportations conducted per year	NA	Achieved Total number of 27 455 were deported. This excludes an additional number of 354 of self-deportees who do not have required evidence (stamped body receipts from countries of origin)	40 000	Achieved 48 989	8 989	1. Increased detection of undocumented foreign nationals within the Republic, through collaboration between Inspectorate officials and other law enforcement agencies to streamline deportation procedures, leading to overachievement. 2. Illegal entry and residence within the Republic during the reporting period were mainly dominated by nationals from the following countries: Zimbabwe – 4 508 Malawi – 3 487 Mozambique – 3 325 Lesotho – 1 664

Linking performance with budgets

Table 22: Sub-programme expenditure: Programme 3 Immigration Affairs

Sub- Programme Name	2025/2026			2024/2025		
	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure	Final Appropriation	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
Immigration Affairs Management	162 027	162 027	-	54 677	54 677	-
Admission Services	347 974	336 110	11 864	354 796	354 796	-
Immigration Services	310 608	310 608	-	274 072	274 072	-
Asylum Seekers	169 572	169 572	-	163 331	163 331	-
Total	990 181	978 317	11 864	846 876	846 876	-

The budget as per the final appropriation versus actual expenditure reflects 98.8% spent for Programme 3: Immigration Affairs. The actual expenditure for Programme 3: Immigration Affairs increased by 15.5% from R847 million in 2024/25 to R978 million in 2025/26. Expenditure for Immigration Affairs Management increased by 196.3%, from R55 million in 2024/25 to R162 million in 2025/26; Immigration Services increased by 13.3% from R274 million in 2024/25 to R311 million in 2025/26; Asylum Seekers increased by 3.8%, from R163 million in 2024/25 to R170 million in 2025/26 and Admission Services decreased by 5.3%, from R355 million in 2024/25 to R336 million in 2025/26

Table 23: Strategy to overcome areas of underperformance

Indicator	Strategy to overcome under performance
Percentage of permanent residence permit outcomes for critical skills (Section 27(b)) issued within 8 months for applications submitted within the RSA per year	1. Monitoring of the daily and weekly performance, and analysis of data and progress through the weekly reports obtained from VFS. 2. Reinforce the engagement with both internal & external stakeholders for verification of supporting documents
Percentage of permanent residence permit outcomes for business (Section 27(c)) issued within 8 months for applications submitted within the RSA per year	1. Monitoring of the daily and weekly performance, and analysis of data and progress through the weekly reports obtained from VFS. 2. Reinforce the engagement with both internal & external stakeholders for verification of supporting documents

Indicator	Strategy to overcome under performance
Percentage of general work visa outcomes issued within 8 weeks for applications submitted within the RSA per year	VFS to do a weekly data extract and verification of reported performance to ensure that ZEP applications are not included in the performance population.
Percentage of critical skills visa outcomes issued within 4 weeks for applications submitted through the Trusted Employer Scheme within the RSA per year	Regular monitoring and escalations to VFS regarding failed transfers were responded to timeously. Need for MQ / Web Service Integration which should eliminate 90% of the transfer Issues. This forms Part of DHA STEERCO and a meeting between DHA IS / VFS IS. This should improve APP Targets.
Percentage of new asylum applications at the level of Refugee Status Determination Officer (RSDO) adjudicated within 30 working days from the date of registration on the Asylum Seeker Management System	No remedial action from ASM; however, IS has looked at the backup process and should ensure that effective backups are kept

5. TRANSFER PAYMENTS

5.1 TRANSFER PAYMENTS TO PUBLIC ENTITIES

The Border Management Authority (BMA) was established as a Schedule 3A public entity in accordance with the Border Management Authority Act, Act No. 2 of 2020. The BMA became fully functional as a standalone entity with effect from 1 April 2023. The BMA has its own accounting officer and management structures. The department transfers funds monthly to the BMA in accordance with the BMA's cash flow drawdowns. It does not exercise oversight over the BMA and does not monitor spending of the monthly transfers made, but the transfers are subject to the condition that the entity establishes and implements effective, efficient and transparent financial management and internal controls.

Table 24: Transfer payments to public entities (2025/26)

Name of Public Entity	Key Outputs of the public entity	Amount transferred to the public entity	Amount spent by the public entity	Achievements of the public entity
Border Management Authority	Border management and control	R1 763 117 000	See BMA Annual Report	See BMA Annual Report

5.2 TRANSFER PAYMENTS TO ALL ORGANISATIONS OTHER THAN PUBLIC ENTITIES

The department makes monthly transfer payments to the IEC, a Schedule 1 constitutional institution. The IEC, in turn, transfers funds to the Political Parties Fund. As the IEC is a constitutional institution, the provisions of section 38(1)(j) of the PFMA does not apply. The department therefore does not monitor the spending once the funds are transferred to the IEC.

The department pays motor vehicle licences, rates and taxes to various municipalities, and TV licences to the SABC. In addition, the department transferred payments to Households. The payments to households are mainly for leave gratuities for officials who exit the department through resignations, dismissals, death, or claims against the state.

The table below reflects the transfer payments made for the period 1 April 2025 to 31 March 2026

Table 25: Transfer payments to organisations other than public entities (2025/26)

Name of transferee	Type of organisation	Purpose for which the funds were used	Did the dept. comply with s 38 (1) (j) of the PFMA	Amount transferred (R'000)	Amount spent by the entity	Reasons for the funds unspent by the entity
IEC	Constitutional institution	Elections	Not applicable	3 253 909	IEC	Constitutional institution
Political Party Fund	Fund under IEC	Funding political parties	Not applicable	335 521	Political Party Fund	Fund under IEC
Households	-	Transfer to households	Not applicable	20 631	Households	-
Various municipalities	Municipality	Motor vehicle licences and rates and taxes	Not applicable	2 812	Various municipalities	Municipality
SABC	PFMA Schedule 2 entity	TV licences	Not applicable	155	SABC	PFMA Schedule 2 entity

All transfer payments which were budgeted for in the period 1 April 2025 to 31 March 2026 were made.

6. CONDITIONAL GRANTS

6.1 CONDITIONAL GRANTS AND EARMARKED FUNDS PAID

The department does not make conditional grants. Funds earmarked for the IEC, BMA and Political Party Fund are paid as transfer payments.

6.2 CONDITIONAL GRANTS AND EARMARKED FUNDS RECEIVED

The department did not receive any conditional grant.

7. DONOR FUNDS

7.1 DONOR FUNDS RECEIVED

The department received R6.969 million in donor funding from the Reconstruction and Development Programme (RDP) Donor, UNHCR (United Nations High Commissioner for Refugees), in the 2025/26 financial year. This allocation is part of a multi-year project with the UNHCR and was used to offset the salaries to the amount of R6.969 million paid for the lawyers and support staff that form part of the Refugee Appeal Backlog project.

The department received R100 million in the 2023/24 financial year from the Criminal Asset Recovery Account (CARA). This allocation enabled the Immigration branch to support actions to combat illicit mining and illegal migration. This allocation is broken down as follows:

- R39 million for vehicles (including buses and prison vans to deport illegal immigrants)
- R5 million for handheld devices
- R56 million for operations and overtime to combat illicit mining

Of the R100 million received from CARA, the department expended R94 million during the 2024/25 financial year. The unspent balance is for hand-held devices.

8. CAPITAL INVESTMENT

8.1 CAPITAL INVESTMENT, MAINTENANCE AND ASSET MANAGEMENT PLAN

Little progress has been made in implementing the capital investment and asset management plan. In this regard, the department is heavily dependent on the Department of Public Works and Infrastructure (DPWI). This department is designated as the custodian of all immovable property allocated to the national government in terms of the Government Immovable Asset Management Act 19 of 2007 (GIAMA). In its capacity as custodian, the DPWI acts as caretaker of the State's immovable property portfolio and is responsible for the acquisition, maintenance, management and disposal of all immovable property. The department is thus dependent on the DPWI to provide for its office accommodation needs.

The following infrastructure projects are under construction and are managed by DPWI. These projects have faced numerous delays, and completion dates have been revised. Furthermore, the DPWI has been working on a project to construct a purpose-built office in Randfontein. This has been delayed by construction costs, which are under discussion between both departments.

Table 26: Infrastructure Projects Under Construction (2025/26)

Project	Current Stage	Original completion date	Expected completion date
Thohoyandou (LP)	Under Construction	October 2020	Unknown
Stanger / Kwadukuza (KZN)	Under Construction	February 2023	Unknown
Randfontein (GP)	Conceptual stage	Unknown	Unknown

Completion dates are subject to projects plans from DPWI. DPWI cancelled the contracts for Thohoyandou and Stanger/KwaDukuza due to non-performance by the contractors. The DPWI has proposed that the projects be transferred to the Independent Development Trust (IDT). The department is considering the proposal.

Most departmental offices are not maintained, and offices are frequently closed by the Department of Labour due to non-compliance with various occupational health and

safety prescripts. In addition, municipalities and landlords frequently disrupt power and water supply due to non- or late payment of rent and/or municipal accounts.

Where possible, offices are relocated to malls. In certain instances, various municipalities have offered the department office accommodation.

The department uses its own service providers to effect urgent repairs to office infrastructure. In addition, to mitigate the risk of office closures, the department has installed generators and/or solar systems and JoJo tanks at most offices.

The department's digital transformation strategy requires a rethink of the traditional Home Affairs office and the need for office structures. The partnership with the banks and other initiatives such as the development of e-home affairs and the kiosks will diminish the need for office accommodation in the traditional sense. In the long run, this should significantly reduce capital expenditure.

The department has, in the year under review, incurred the following expenditure relating to infrastructure:

- The department spent R 265. 781 million on office refurbishments and modernisation infrastructure projects, of which R103. 699 million on refurbishments, R16.097 million on signage, and R12. 587 million on new generators, Uninterrupted Power Supply (UPS), Jojo Tanks, water pressure pumps, Solar panels and Inverters.
- R 75. 730 million was spent on general maintenance of offices throughout the country.
- DPWI spent R9. 048 million on the construction of new offices and the
- R48. 620 million on general improvements to state-owned properties. The department refunds the DPWI monthly.

Table 27: Expenditure on infrastructure projects (2024/25 vs 2025/26)

Infrastructure projects	2025/2026			2024/2025		
	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000	Final Appropriation R'000	Actual Expenditure R'000	(Over)/Under Expenditure R'000
New and replacement assets	-	-	-	-	-	-
Existing infrastructure assets	-	-	-	-	-	-
- Upgrades and additions	-	-	-	-	-	-
- Rehabilitation, renovations and refurbishments	141 431	141 431	-	45 372	45 372	-
- Maintenance and repairs	75 730	75 730	-	29 243	29 243	-
Infrastructure transfer	-	-	-	-	-	-
- Current	-	-	-	-	-	-
- Capital	48 620	48 620	-	30 487	30 487	-
Total	265 781	265 781	-	105 229	105 229	-

PART
C
GOVERNANCE

ARRIVALS

PASS

IMMIGRATION CONTROL

BIOMETRIC SCAN: ACTIVE
FACIAL RECOGNITION: VALIDATING
RETINA: CONFIRMED



MATCH FOUND - ARRIVAL APPROVED

PART C: GOVERNANCE

1. INTRODUCTION

Good corporate governance requires recognising that no organisation, including the DHA, operates in isolation. The DHA abides by the principles of sound corporate governance outlined in the King IV report and the PFMA. We are committed to promoting good management practices in risk management, fraud and corruption prevention, ethics, and good corporate governance.

The DHA remains committed to continuously strengthening compliance, managing risks and, through performance and conformance, practising good governance. This is fundamental to ensuring that the Department uses its resources optimally and cost-effectively. The Department is also committed to adopting an accessible, service-centred, and solutions-orientated approach to delivering on its mandate.

2. RISK MANAGEMENT

The Department of Home Affairs views Enterprise Risk Management as a powerful tool for service delivery excellence and strategic decision-making. It is about proactively identifying, assessing, and responding to potential risks to ensure the Department's goals are achieved, and its assets are protected.

2.1 RISK MANAGEMENT POLICY AND STRATEGY

- The Department has adopted an Enterprise Risk Management Policy and Charter, which were implemented through the Risk Management Strategy. The Enterprise Risk Management Policy and Charter was reviewed by the Risk Management Committee, adopted and approved by the Director-General
- The Risk Management Strategy and the risk management annual implementation plan that governs risk management activities within the Department were revised and presented at the Risk Management Committee (RMC) meeting in April 2025.
- The RMC recommended the Risk Management Strategy and its annual implementation plan for approval by the DG, who then duly signed it off as per the Committee's recommendations. Risk Management Strategy and the risk management annual implementation plan is revised annually. The documents are communicated throughout the Department during the risk assessment workshops and, where requested, during management meetings.

2.2 RISK MANAGEMENT ASSESSMENTS

- During the year under review, the Department conducted the annual risk assessments at strategic and operational levels (Operations, Financial reporting, Ethics and Fraud, ICT, performance reporting risks, and Occupational Health and Safety) to review the existing risk profiles and to identify new and emerging risks.
- All the risks identified are captured in the risk registers with related risk information including the risk mitigating strategies. On a quarterly basis, all the risk owners are requested to report and update the status of the implementation of the risk mitigating strategies for each risk; the risk progress reports are presented to the Risk Management Committee meeting for oversight. The status is updated on the risk registers on a quarterly basis.
- The Risk Registers were then used to inform the Annual Risk-Based Internal Audit Plan. Identification of new and emerging risks was done on an ongoing basis during management reporting meetings and the Department's quarterly review meetings.
- The process of risk assessments is centred around the Annual Performance Plan of the Department. As such, the risks were identified for each departmental mandate at a strategic level and for the annual targets at an operational level.

2.3. RISK MANAGEMENT UNIT

- The Department has a dedicated Directorate responsible for embedding the risk management process across the Department. The roles and responsibilities are communicated across the Department through ongoing awareness and during the Department induction programme.
- The departmental performance has improved gradually over the past two financial years. In the 2023/2024 financial year, the Department's performance was 71%, improving to 83% in the 2024/2025 financial year. Performance regressed to a 71% achievement rate in the 2025/2026 financial year. Eleven targets were not achieved; the reasons are indicated under the paragraph for Institutional Programme Performance Information.
- To ensure further improvement in the Department's performance achievement rate, the Risk Management Unit is currently supporting management in identifying and reporting on operational risks that may affect the achievement of annual targets. This will ensure risks are managed and mitigated before they materialise.
- Staff in the Risk Management Unit continued with Business Continuity

Management activities to develop and implement business continuity plans within selected areas of the Department.

- Panel of Service providers were appointed through tender process to capacitate the Risk Management Unit in the areas of Governance, Risk, and Compliance. This will ensure that the scope of all three functions is executed, including setting the risk appetite and tolerances.

2.4 PRIORITISED RISKS

- The risk assessment process considered several controls per individual risk that were already in place, and the risk mitigation strategies were designed to enhance the controls already in place. The implementation of the risk mitigation strategies was monitored quarterly to determine the revised residual risk rating.

3. FRAUD AND CORRUPTION

- **The department's fraud prevention plan and the progress made in implementing the fraud prevention plan**
- The strategic deliverables outlined in the 2025/26 APP focused primarily on conducting business process reviews within the Department by identifying corruption vulnerabilities and gaps within the DHA business process environment. The objective of these reviews is to strengthen business processes by recommending mitigation strategies aimed at eliminating opportunities for officials to commit fraud and corruption. During the financial year under review, a total of 12 business processes were reviewed, anomalies were identified, and findings were communicated to the relevant business units. Implementation plans were subsequently developed and agreed with the affected business units to ensure implementation, monitoring, and progress tracking.
- In support of the Department's efforts to effectively investigate and address systemic and operational gaps that may expose the DHA to fraud and corruption, the Branch committed to finalising 80% of reported fraud and corruption cases within 90 working days. Out of a total of 251 cases received during the financial year, 229 cases were finalised within the prescribed timeframe, resulting in an achievement rate of 91.2% for the year under review.
- A total of forty-one (41) Threat and Risk Assessments (TRAs) were conducted during the financial year under review. TRAs identify and value critical assets within DHA offices and assess potential threats and risks that may compromise the safety and security of the Department's resources, including people, assets, processes, and documents. The assessments also seek to determine the adequacy and

cost-effectiveness of existing security measures and to recommend actions to address identified security shortcomings by enhancing, modifying, or eliminating current controls to support business continuity.

- The branch has a target of 400 vetting files referred to SSA for evaluation, and it was able to refer 404 vetting files to the SSA for evaluation and issuing of security clearance certificates. This initiative is aimed at determining the security competency of employees and ensuring the prevention of the appointment of unscrupulous employees. Although the DHA awaits actual security clearance certificates to be issued, the initiative on its own serves as a first line of defence against undesirable elements joining the department. In addition, the Vetting unit continues to conduct pre-screening of job applicants and service providers in an effort to curb unauthorised access to sensitive information without vetting; it becomes difficult to verify the identity of individuals in the employ of the state or rendering services to the state.
- **Mechanisms in place to report fraud and corruption and how these operate. eg: Whistle blowing - The need for officials to make confidential disclosure about suspected fraud and corruption**

The department has an approved Whistleblower Policy that guides whistleblowers on how to make confidential disclosure about suspected fraud and corruption without fear of retaliation. A secure and anonymous whistleblower mechanism was established to report corruption by officials and the public. The mechanisms in place for reporting fraud and corruption are the report.corruption@dha.gov.za hotline; alternatively, the whistleblower may call the National Anti-Corruption Hotline (NACH) toll-free line, 0800 701 701, managed by the Office of the Public Service Commission.

According to the whistleblower policy, any employee/worker who makes a disclosure in good faith will be protected against occupational detriment, victimisation and/or reprisal by colleagues or managers.

The department will consider if physical protection must be arranged in extreme cases to protect an employee/worker reporting corruption. Physical protection will be handled in accordance with the processes set out in the newly developed Employee Protection Policy,

While the department itself is not mandated to physically protect employees/workers, it will assist with a request to the Office of the Witness Protection Unit (NPA) to provide protection for employees/workers that are in life-threatening danger. In such cases, the threat should be brought to the DDG: CC&SS' attention.

The Employee Protection Policy was developed in September 2024. The main purpose of this policy is to support DHA business objectives by protecting the

assets, employees and information and at the same time, guarantee service delivery that is accessible to all the South African communities.

The Employee Protection Policy also seeks to protect employees, more specifically investigators, vetting officers, and witnesses. The policy is geared towards risk reduction and serves as a deterrent to the so-called “would-be” criminals that might threaten the health and safety of employees whilst in their line of duty. It also helps preserve the integrity of the Department and ensures continued service delivery without disruption.

- **How these cases are reported and what action is taken**

Whistleblowers are encouraged to report the complaints or allegations as soon as possible, verbally or in writing through the report, corruption hotline, NACH or in person to the responsible Manager.

Reports can be made anonymously or in confidence and sufficient information should be provided, such as:

- Dates and/or times of incident(s)
- Name of DHA office involved
- Names of DHA official(s) involved
- Names of any other party(ies) involved
- Any other relevant information that could assist

When an allegation or complaint is received, the matter is analysed to determine the nature of the complaint and to assess if it falls within the investigation mandate of CC&SS and/or warrants a formal investigation by CC&SS. The matter is assigned a case number and allocated to an investigator to commence the investigation. If the matter does not fall within the CC&SS mandate, the complaint is referred to the relevant business unit.

A reported unethical or criminal wrongdoing is considered within the mandate of CC&SS when it involves fraud or corruption by DHA officials and impacts the mandate of the DHA. The responsibility of the Counter Corruption and Security Services is to conduct and conclude investigations dealing with cases of fraud and corruption.

4. MINIMISING CONFLICT OF INTEREST

Conflict of interest refers to a conflict between an employee’s personal interests, in which private interests interfere or clash with official duties and responsibilities. It happens when a private interest could improperly influence one’s official duties. The

Department is assisted in minimising perceived, potential/actual conflicts of interest by the disclosure system, in which designated employees disclose their financial interests annually. Furthermore, the Department, in its effort to minimise conflicts of interest, conducted lifestyle audits. There are 125 members of the Senior Management Services (SMS) in the Department who were expected to disclose their financial interests. 124 Members concluded their disclosures, and one (1) Member did not disclose. The disclosures were submitted electronically through the e-disclosure system to the Public Service Commission (PSC) by 31 May 2025. The report submitted by the Public Service Commission identified the following:

- One (1) SMS member did not submit his disclosures.
- Three (3) SMS members under-disclosed.
- Three (3) SMS members were found to have performed remunerative work outside the Department without approval.
- Two (2) SMS members received sponsorship and gifts respectively.
- Five (5) cases of conflict of interest were detected.

The Department has written to the affected SMS Members. Responses have been received and are being evaluated. The Department will apply appropriate action should it be established that transgressions occurred. The Department has further issued a directive prohibiting all Departmental employees from undertaking remunerative work outside the Department. Efforts were needed to improve compliance. The Department determined that officials should be focusing their time and efforts in serving the public and achieving Departmental strategic objectives. The Department maintains a “No Gift Policy”, which has helped curb conflicts of interest.

5. CODE OF CONDUCT

The implementation of the Code of Conduct as provided for in the Public Service Regulations, 2016, as amended, is mandatory. The Department of Home Affairs applies the Code of Conduct and other legal frameworks as part of its mechanisms to instil acceptable conduct within its workforce. To this end, counter-corruption measures and disciplinary measures are applied.

In view of the Department’s zero-tolerance stance against fraud and corruption, a commitment at an Annual Operational Plan level has been made that all reported cases of misconduct be investigated, and/or subjected to a disciplinary inquiry where warranted, and be concluded within 90 working days from the date on which the charge

sheet is acknowledged by the implicated employee.

To this end, sixty (60) cases reached maturity in terms of the 90 working day turnaround time during the 2025/26 financial year, of which 49 cases were finalised within the 90 working day turnaround time, registering an achievement rate of 82%.

6. HEALTH SAFETY AND ENVIRONMENTAL ISSUES

The Department conducts internal assessments to identify potential occupational health and safety risks in terms of Section 8 of the Occupational Health and Safety (OHS) Act, 85 of 1993, related regulations, and internal frameworks, as part of the Department’s holistic Employee Wellness Programme. Implementation of the Department’s Safety, Health, Environment, Risk and Quality Management Policy is ongoing. Safety, Health and Environment (SHE) Committee meetings are held in all nine Provinces and as well as at Head Office during the financial year 2025/26. To mitigate risk in the Department, Hazard Identification and Risk Assessments (HIRA) are conducted through audits, monitoring, and evaluation of compliance with relevant legislation and standards. Furthermore, to ensure compliance with the OHS Act, managers were appointed in terms of section 16.2 of the OHS Act for purposes of ensuring accountability and providing oversight in all Branches and Provincial Offices.

7. PORTFOLIO COMMITTEES

The table below provides information on the Department’s engagements with the Portfolio Committee on Home Affairs during the 2025/26 financial year.

Table 28: Summary of Portfolio Committee Meetings (2025/26)

Date	Subject	How the subject was addressed
22 April 2025	DHA & BMA 2025/26 APP; Ongoing network challenges, roll-out of self-service kiosks (with Deputy Minister)	The PC supported the APP (called the DHA to brief it on matters raised) and resolved to call SITA to provide an update on the network challenges

Date	Subject	How the subject was addressed
06 May	Immigration Amendment Bill: Legal Advisors briefing; Matters raised during APP hearings; Oversight Visit Reports; Immigration status of certain individuals	The Committee raised critical concerns about the status of unaccompanied migrant children, particularly their access to citizenship, care arrangements, and repatriation processes.
13 May	Legal aid criteria for undocumented foreign nationals: DHA and DSD collaboration; corruption at DHA; Immigration A/Bill; Con Court Judgement, Fraudulent marriages; with Deputy Minister	PC was informed of the status of a Mr Craig.
20 May	State-funded legal aid for undocumented foreign nationals; DHA litigation & court judgments; One-Stop Border Post Bill: summary of submissions (with Ministry)	Not Applicable
27 May	Further deliberations on the Immigration Amendment Bill; Public hearings on the One Stop Border Post Bill	Not Applicable
03 June	Immigration Amendment Bill: deliberations	Not Applicable
10 June	Immigration Amendment Bill: proposed amendments; One-Stop Border Post Bill: motion of desirability	Not Applicable
17 June	Home Affairs & BMA 2025/26 Revised Annual Performance Plans; with Ministry	The PCHA commended the department for filling the Legal Services Posts

Date	Subject	How the subject was addressed
24 June	DHA SITA projects and challenges; IEC and GPW Revised APP; with Ministry	It noted the termination of an underperforming software service provider and delays in kiosk deployment.
01 July	GPW & IEC Revised APP continued; DHA ICT Projects; Home Affairs Budget Vote & other Committee business; with Minister	Connectivity issues relating to SITA
03 July	Home Affairs Budget Vote Report	Not Applicable
22 July	Immigration A/B: finalisation; One Stop Border Post Bill: DHA response to submissions (with Deputy Minister)	Not Applicable
16 September	One-Stop Border Post Bill: proposed amendments; Marriage Bill: certification; Mr Craig status; Committee Report on 2024 Elections	The PCHA called the Department to get clarity on the status of one Mr Craig in the country.
07 October	Home Affairs Portfolio Audit Outcomes; OSBP Bill: proposed amendments; with Minister	Audit findings had highlighted unreliable performance information, poor record-keeping, weak information communication technology (ICT) systems, and overreliance on service providers.
10 October	Department of Home Affairs & BMA 2024/25 Annual Reports; DHA ICT rollout of self-service kiosks; One-Stop Border Post Bill; with Minister	The Department had received a qualified audit opinion, with material findings on compliance.

Date	Subject	How the subject was addressed
14 October	OSBP Bill: proposed amendments; IEC & GPW 2024/25 Annual Reports; Implementation of the White Paper on Citizenship, Immigration and Refugee Protection (with Ministry)	Not Applicable
21 October	IEC Commissioner vacancies; One Stop Border Post Bill; Home Affairs BRRR	Not Applicable
24 October	Electoral Reform Consultation Panel (ERCP) Report; One-Stop Border Post Bill finalisation; with Ministry	Not Applicable
11 November	ERCP Reports, Constitutional Court matters and litigation that affect the Committee: PLS briefing	Not Applicable
18 November	Illegal migration: DHA response to March & March memorandum; Electoral Commission A/B; ERCP Reports (with Ministry)	Contradictions within the existing legislation.
25 November	BMA plans, preparation and readiness for the festive season & One Stop Border Post; Fencing of the borderline; Briefing with Deputy Minister	Not Applicable
02-03 December	Marriage Bill: public hearings	Not Applicable
27 January 2026	Marriage Bill: preparations for Limpopo public hearings; India Study Tour; Correspondence from Minister	Not Applicable

Date	Subject	How the subject was addressed
17 February	Department of Home Affairs Q1-3 2025/26 Performance; with Minister and Deputy Minister	PC expressed concern that the achievement of targets had declined from 87% in the first quarter to 63% in the third.
24 February	Limpopo and Mpumalanga DHA Performance & operations; with Minister and Deputy Minister	
03 March	Marriage Bill: public hearings report; Electoral Matters Amendment Bill: IEC briefing; with Deputy Minister	Not Applicable
10 March	KZN, EC & WC DHA Performance & operations; DPWI on DHA Office conditions and space (Deputy Minister)	PC expressed strong concern regarding deteriorating infrastructure, persistent long queues, staffing shortages and system downtime, all of which continue to undermine service delivery
17 March	Measures implemented to address corruption within the Department of Home Affairs; SIU on the Interim Report regarding corruption within Home Affairs; with Ministry	PC strongly condemned large-scale corruption involving Home Affairs officials colluding with syndicates to sell documents.
24 March	Marriage Bill: Public Hearings Report & DHA response to public submissions; with Deputy Minister	Not Applicable
31 March	Border Law Enforcement 2026 Easter Operational Plan; with Deputy Minister	Not Applicable

8. SCOPA RESOLUTIONS

The Department did not appear before SCOPA in the period under review, nor did it receive any correspondence regarding SCOPA resolutions.

9. PRIOR MODIFICATIONS TO AUDIT REPORTS

The department received a qualified audit opinion for the 2024/25 financial year. The basis for the qualified audit opinion was:

- **Immovable assets:** The department did not de-recognise all immovable assets that are now under the control of the BMA, and no reliable data was available to calculate the total costs that should have been transferred, resulting in the overstatement of the department's immovable assets.
- **Contingent liabilities:** The department did not account for all the legal claims against the department as is required by Chapter 14 of the Modified Cash Standard.

The root causes identified by the AGSA for this outcome are inadequate controls over the preparation and review of financial statements to ensure credible financial statements that are supported by relevant schedules; the incorrect interpretation and application of the Modified Cash Standard; and inadequate and ineffective measures, processes and controls to manage the transfer of functions to the BMA.

In respect of performance information, the AGSA found material misstatements across all 3 programmes within the department:

- Programme 1 - Administration:
 - Expansion of e-Visa prototype to all visa/permit categories
 - Percentage of reported cases of fraud and corruption finalised within 90 working days (per year)
 - Number of health facilities with online birth registration system
- Programme 2 - Citizen Affairs
 - Number of smart ID cards issued to citizens 16 years of age and above per year
- Programme 3 – Immigration Affairs
 - Percentage (%) of critical skills visa applications adjudicated within 4 weeks
 - Percentage (%) of general work visa applications adjudicated within 8 weeks
 - Number of DHA-led law enforcement operations.
 - Number of deportations conducted.

In respect of compliance with key legislation, the AGSA identified the following areas:

- Quality of the financial statements, performance and annual report;
- Revenue management;
- Consequence management;

Shortly after receiving the audit report for 2024/25, the department developed a detailed audit action plan addressing all the underlying root causes as identified by the AGSA. This plan was submitted to Internal Audit for validation to ensure the agreed actions would address the root causes. The plan was monitored at Back-To-Basics meetings, and progress was reported to EXCO, MMM and the Audit Committee. Additionally, the Accounting Officer established an Audit oversight committee (AOC) with a mandate of transforming the Department's audit trajectory to achieve a clean audit outcome. The AOC provide strategic oversight, coordination, and monitoring of all audit-related activities within the Department on behalf of the Director-General (DG). Where officials failed to respond or meet their commitments under the audit action plan, the AOC applied consequence management. Internal Audit also conducted an audit to ensure the claimed completion of audit actions by management was supported by the necessary evidence.

The outcome of the performance against the 2025/26 audit action plan as on 31 March 2026 is reflected in the table below. The information provided was submitted to Internal Audit for verification.

Table 29: Action Plans to address Audit Findings

Status Summary - 2025/26 Audit Action plan (Based on AGSA findings of 2024/25 audit cycle).							
Action plans per unit	Status of interventions (actions)						
	Total actions per unit	Completed	In progress	Future date	Overdue	No response	Percentage of resolved actions
MATERIAL IRREGULARITY	36	32	4	0	0	0	89%
LEGAL SERVICES (CONTINGENT LIABILITIES)	10	10	0	0	0	0	100%
IMMOVABLE ASSETS	23	19	0	0	4	0	83%
INTANGIBLE ASSETS	17	17	0	0	0	0	100%
IT AUDITS	149	126	0	3	20	0	85%
FINANCIAL ACCOUNTING	20	13	0	6	1	0	65%
REVENUE	28	28	0	0	0	0	100%
IMMIGRATION SERVICES	72	71	0	0	1	0	99%
AOPO CIVIC SERVICES	18	17	0	0	1	0	94%
COUNTER CORRUPTION	6	6	0	0	0	0	100%
DDG - OPERATIONS	10	10	0	0	0	0	100%
SCM	2	1	0	1	0	0	50%
OFFICE OF THE DG	5	5	0	0	0	0	100%
HUMAN RESOURCES	12	12	0	0	0	0	100%
DDG - F&SCM	5	5	0	0	0	0	100%
EXPENDITURE	5	5	0	0	0	0	100%
MOVABLE ASSETS / BAUD	3	3	0	0	0	0	100%
POLICIES	1	0	1	0	0	0	0%
INTERNAL AUDIT	2	2	0	0	0	0	100%
EASTERN CAPE	32	32	0	0	0	0	100%
FREE STATE	31	31	0	0	0	0	100%
GAUTENG	30	30	0	0	0	0	100%
KWAZULU NATAL	31	31	0	0	0	0	100%
MPUMALANGA	29	29	0	0	0	0	100%
NORTH WEST	30	30	0	0	0	0	100%
NORTHERN CAPE	30	29	0	0	1	0	97%
WESTERN CAPE	29	28	0	0	1	0	97%
LIMPOPO	29	29	0	0	0	0	100%
Total interventions for the dep	695	651	5	10	29	0	94%

Compared with the 2024/25 financial year, and given the stagnant audit outcome, it is not surprising that the number of audit actions increased significantly.

However, the failure to fully implement the audit action plan is concerning. Of the 695 audit actions, 651 were completed, and 5 were in progress, as at 31 March 2026. Before approval, Internal Audit reviews the audit action plan to ensure management's actions address the root causes of the findings raised by the AGSA. In addition, Internal Audit verifies that management actions are completed and supported by credible audit evidence. The pie charts below indicate the outcome of the verification review conducted by Internal Audit for the 2025/26 audit action plan.

As in previous financial years, a detailed plan for completing the 2024/25 annual financial statements was prepared. This plan was tracked to assess status and progress. Additional capacity was procured to assist with the preparation and review of the 2024/25 annual financial statements, and an independent audit firm was appointed to support Internal Audit with the review of the 2024/24 annual financial statements.

10. INTERNAL CONTROL UNIT

The Internal Control Unit within the Directorate: Expenditure Management continued to ensure that only valid invoices are paid. It performs the following verification checks on payment vouchers:

- Check whether the invoice amount agrees with the order amount;
- Confirm that the expenditure approval was done by the duly delegated official;
- Reconcile the invoice to the order;
- Verify the validity of the contract where relevant; and
- Ensure that all the supporting documents are attached to the payment batch.

The Unit is not adequately capacitated and only operates at the national head office.

The department established loss control committees at national and provincial level. These committees consider reported cases of theft and losses, irregular and fruitless and wasteful expenditure in accordance with the Frameworks on Irregular Expenditure and Fruitless and Wasteful Expenditure. The loss control committees function independently from the Internal Control Unit.

11. INTERNAL AUDIT

- Key activities and objectives of the internal audit function

- **Purpose and mandate**

The purpose of the Internal Audit function is to strengthen the Department of Home Affairs' ability to create, protect, and sustain value by providing the Audit Committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight. Internal Audit obtains its mandate from the Public Finance Management Act (PFMA), Act No. 1 of 1999 as amended and its Treasury Regulations, as amended

The internal audit function is independently positioned with direct accountability to the Audit Committee and reports administratively to the Director General. Internal Audit operates in accordance with a charter endorsed by the Director General and approved by the Audit Committee.

- **Strategy of the internal audit function**

The Internal Audit Function provides independent assurance and advisory services to support effective governance, risk management, and internal controls within the Department.

Internal Audit adopts a risk-based, value-driven approach aligned with the Department's strategic objectives and evolving risk environment. Through proactive engagement and continuous improvement, the function contributes to enhanced accountability, operational efficiency, and organisational performance, while supporting management in achieving the Department's mandate

- **Charter, methodology and internal audit plans**

During the reporting period, the Internal Audit Charter, methodology, and strategic and annual internal audit plans were reviewed to ensure continued alignment with the Global Internal Audit Standards and applicable governance requirements. Following the review, it was determined that no amendments to the Internal Audit Charter were required, as the Charter remains appropriate and aligned with the mandate and responsibilities of the Internal Audit function.

The Internal Audit methodology was also assessed to confirm its continued relevance and effectiveness in supporting a risk-based and systematic approach to internal auditing.

The Audit Committee reviewed and approved the Internal Audit Plan for the 2025/26 financial year on 27 March 2025. The approved plan provides for audit activities aimed at strengthening governance, risk management, and internal control processes within the Department.

- **Independence and objectivity**

The Internal Audit function operated independently and objectively throughout the reporting period, in accordance with the requirements of the Public Finance Management Act (PFMA), applicable governance frameworks, and the Global Internal Audit Standards. Internal Audit performed its responsibilities without interference in determining the scope of internal audit activities, performing audit work, and communicating results.

No incidents or circumstances were identified during the reporting period that impaired, or were perceived to impair, the independence or objectivity of the Internal Audit function or its personnel. Appropriate safeguards remained in place to ensure the continued integrity, impartiality, and professional judgement of Internal Audit activities.

- **Internal audit modality**

The Internal Audit function operates through a hybrid service delivery model, whereby audit activities are performed through a combination of in-house resources and outsourced specialist service providers. This approach enables the Department to leverage internal institutional knowledge while also accessing a broader range of specialised skills, technical expertise, and industry best practices that may not be readily available internally. The hybrid model enhances the effectiveness, efficiency, and quality of internal audit engagements.

- **Staffing**

The Chief Directorate has an approved establishment of 64 positions, inclusive of secretarial posts. Of these, 47 positions are vacant and unfunded, while 17 positions are funded, comprising 13 filled positions and 4 vacant funded positions. The vacancy rate, calculated against the total number of funded positions, stood at 24% during the reporting period, while the vacancy rate against the total approved establishment, including unfunded positions, was 80%.

During the reporting period, the Deputy Director: Information Systems Audit resumed duty on 1 December 2025 and the Deputy Director: Corporate

Services Audit resumed duty on 5 January 2026. Although the Chief Directorate continues to benefit from a team with appropriate collective skills and experience, the current staffing capacity remains insufficient to adequately respond to the growing assurance needs of the Department of Home Affairs (DHA). This limitation may negatively affect the extent and coverage of assurance provided by the Internal Audit function. Currently, we mitigate this risk by sourcing external resources where there is a dire capacity need.

By the end of the reporting period, the Internal Audit function had commenced recruitment processes for three additional Assistant Director positions to enhance capacity and support the effective execution of the audit plan.

- **Quality assurance and improvement programme**

The Chief Directorate: Internal Audit Services maintains a Quality Assurance and Improvement Programme (QAIP) to promote continuous improvement, enhance audit effectiveness, and ensure compliance with applicable internal auditing standards and the Public Finance Management Act (PFMA). The QAIP is embedded in the internal audit methodology and implemented through ongoing self-assessments at engagement level, using quality assessment review checklists and structured in-house quality reviews of audit engagements. These processes ensure consistent application of methodology, strengthen audit quality, and support continuous improvement. The Chief Directorate also continues to enhance its monitoring and evaluation processes to maintain alignment with professional standards and good governance practices. A peer (external) review is due as part of the ongoing external quality assurance cycle. An external quality assurance review is conducted every 5 years.

- **Stakeholder relationships**

The Chief Directorate: Internal Audit Services recognises that effective stakeholder engagement is essential to delivering value-added assurance services and strengthening governance, risk management, and internal control within the Department. Stakeholder relationship practices are embedded in the Internal Audit methodology and are applied consistently in compliance with the Global Internal Audit Standards, particularly Principle 11 and related requirements.

Internal Audit maintains structured engagements with key stakeholders, including management, the Audit Committee, and other assurance providers, to align expectations, coordinate assurance coverage, and support organisational priorities. These engagements are facilitated through formal and

informal interaction platforms that promote transparency, responsiveness, and mutual understanding.

Regular, timely communication of audit outcomes, emerging risks, and progress on agreed action plans supports informed decision-making and effective oversight. Reporting is provided to both management and governance structures clearly and consistently to strengthen accountability and improve control environments.

Furthermore, Internal Audit fosters collaboration with external assurance providers and oversight bodies to promote reliance on assurance work, minimise duplication, and enhance overall assurance coordination within the Department. Through these integrated stakeholder relationships, Internal Audit continues to strengthen trust in the assurance function and contribute to improved governance and accountability outcomes.

- **Combined assurance**

The Department of Home Affairs (DHA) Internal Audit function is mandated to coordinate and facilitate the Department's Combined Assurance Model, in line with PFMA Treasury Regulation 3.2.10 and the approved Departmental Combined Assurance Framework.

Combined assurance activities, undertaken by various assurance providers, are informed by the Department's identified strategic and operational risk profile and outline the manner in which assurance is obtained across the organisation. The Audit Committee approved the Annual Combined Assurance Plan, and the Committee received and considered quarterly Combined Assurance dashboard reports.

An overall assessment of the Department's key strategic risks for the 2025/26 financial year indicates that existing controls are not being consistently or effectively implemented and monitored, resulting in inadequate mitigation of key risks.

- **Limitations to the activities and objectives of the internal audit function**

The Internal Audit function operates with a mandate to provide independent and objective assurance on the Department's governance, risk management, and control processes. However, the effectiveness and scope of its activities are subject to certain practical limitations. These include resource constraints, particularly in specialised skills and capacity; delays in implementing agreed management action plans; and instances of incomplete or untimely access to information required for audit execution. In addition, the reliance on auditees'

cooperation and the adequacy of existing systems and records may impact the depth and timeliness of audit coverage.

It is further noted that the Department has imposed no deliberate limitations on the activities or objectives of the Internal Audit function. Internal Audit had unrestricted access to all functions, records, property, and personnel, and encountered no access restrictions or other limitations during the reporting period. Despite the aforementioned constraints, Internal Audit continues to apply a risk-based approach to prioritise engagements and maximise assurance coverage with available resources.

- **Value add of internal auditing**

Internal Audit, in collaboration with the Counter Corruption & Security Services Branch, is currently implementing a server-based data analytics tool to strengthen a proactive audit approach. Once fully integrated with DHA systems, the tool will improve early detection of deviations from established business rules and strengthen overall control monitoring.

Furthermore, Internal Audit has had workshops with various departmental branches to address long-outstanding audit findings. These engagements identified instances where previously agreed corrective actions had not been fully implemented, resulting in revisions and updates to action plans to ensure they remain relevant, comprehensive, and effectively targeted at resolving outstanding audit issues. Compensating controls are encouraged where audit findings have been outstanding for a long time. In addition, risks evolve continuously, and matters are closed out where risks have evolved to the extent that they become irrelevant.

- **Specify a summary of audit work done**

- **Planned and completed audits**

The Internal Audit Annual Coverage Plan for the 2025/26 financial year was approved by the Audit Committee on 27 March 2025. During the period under review, Internal Audit completed 24 of the 27 planned audit engagements, with the remaining engagements completed after the reporting period. One audit was deferred to allow finalisation of earlier period reporting and to support the development of a more informed scope for a subsequent advisory review. Due to delays in completing the relevant report, the Audit Committee approved carrying the work forward into the new financial year as an advisory engagement.

- **Audits rolled over**

All audit engagements planned for the reporting period were executed in accordance with the approved Internal Audit Annual Coverage Plan. No audit assignments were formally rolled over to the subsequent financial year. However, two audit engagements were not completed within the planned reporting timelines and remained in progress at year-end. These engagements were at an advanced stage of execution and finalised in the subsequent reporting period.

- **Ad hoc projects**

During the reporting period, Internal Audit received three (3) ad-hoc audit requests and one (1) investigation request. All four engagements were completed successfully within the year under review, in accordance with the approved Internal Audit mandate and applicable professional standards.

- **Status of audit findings addressed**

The total number of Internal Audit findings emanates from the previous three (3) financial years, while the Auditor-General of South Africa findings relate to the 2024/25 financial year.

Table 30: Audit Findings

	Number of findings	Total Addressed	Not Yet Due	Total Not Addressed	No. of recurring findings Last 3 Financial Years
IAF Findings	392	224	8	160	30
AGSA Findings	695	652	10	72	64

12. AUDIT COMMITTEE

- **Key activities and objectives of the audit committee**

- **Purpose and mandate**

The Audit Committee serves as an independent oversight body with no executive powers and operates in an advisory capacity to the Director-General, the Department's Accounting Officer. The Committee provides independent and objective oversight over, inter alia, financial and sustainability reporting, financial management, risk management, internal controls, internal audit functions and processes, external audit activities, procurement processes, information technology governance, fraud prevention and detection, and the Department's processes for monitoring compliance with applicable laws, regulations, and the code of conduct.

The Audit Committee performs its functions in accordance with an approved Audit Committee Charter, which is reviewed periodically and approved by the Director-General.

- **Independence**

The Audit Committee operated independently and exercised its responsibilities without undue influence during the reporting period. The Committee had unrestricted access to all records and information required to effectively perform its duties and exercise its powers. In addition, the Committee maintained direct and unobstructed lines of communication with the Accounting Officer, Departmental Management, the National Treasury, the Auditor-General of South Africa, and the Chief Audit Executive.

Members of the Audit Committee are required to declare any actual, potential, or perceived conflicts of interest in relation to matters tabled before the Committee. The Committee Secretariat records all declarations of interest at the commencement of each meeting. The Audit Committee is satisfied that all members remained independent and free from conflicts of interest during the reporting period, and that no member declared any conflicts of interest.

- **Protecting the independence of the internal audit function**

The Audit Committee safeguards the independence and objectivity of the Internal Audit Function through regular oversight of its organisational structure, functional reporting arrangements, resourcing, and operational capacity. Quarterly, the Chief Audit Executive presents reports on the Internal Audit Function, progress against the internal audit plan, budget and expenditure,

human resource capacity, and any matters that may affect the function's independence or effectiveness. The Committee assesses these matters to ensure that the Internal Audit Function remains appropriately resourced and able to execute its mandate without undue influence.

- **Performance against statutory duties**

The Audit Committee substantially discharged its responsibilities in accordance with section 38(1)(a) of the Public Finance Management Act (PFMA), Treasury Regulation 3.1, the Global Internal Audit Standards, and the approved Audit Committee Charter. When all agenda items could not be concluded during scheduled ordinary meetings, certain matters were deferred to subsequent meetings, and additional engagements and follow-up processes were undertaken to address outstanding matters.

- **Composition of the audit committee (including affirmation that members' additional responsibilities outside the audit committee do not impair their ability to serve effectively)**

The Audit Committee comprises a maximum of five members, all of whom are independent non-executive members appointed by the Accounting Authority in consultation with the Executive Authority. Members are financially literate and collectively possess an appropriate mix of skills and experience in financial accounting, internal and external auditing, IT governance, and risk management. The Committee confirms that all members remain independent and that any additional responsibilities held outside the Audit Committee do not impair their independence or ability to discharge their duties effectively.

- **Meeting attendance**

During the current financial year, the Committee met more frequently compared to the customary quarterly schedule of audit committees, primarily to oversee the review of quarterly reports, the draft annual financial statements, and the Auditor-General's draft audit report.

The increased number of meetings was necessitated by additional engagements beyond routine meetings, including in-committee discussions with the Chief Audit Executive, Accounting Officer, and the Auditor-General, as well as engagements with the Minister. The Committee also held workshops to consider the audit action plan aimed at addressing matters raised by the Auditor-General.

The table below provides details of each member's attendance record.

- **Combined assurance**

The Committee provides oversight of the Department's combined assurance model to ensure coordinated and effective assurance across key risk and control areas in line with PFMA requirements. The Audit Committee reviewed and approved the Annual Combined Assurance Plan. Quarterly combined assurance dashboard reports, presented by the Chief Audit Executive, were considered to monitor implementation and assess the adequacy of assurance coverage provided by various assurance providers.

- **Resolution of audit committee recommendations**

The Committee monitored the implementation of management action plans addressing findings raised by the Auditor-General South Africa in the 2024/25 financial year, as well as the resolution of recommendations made by the Audit Committee. The Committee further recommended that the Department strengthen the implementation and ongoing monitoring of audit action plans arising from both internal and external audits. This is intended to enhance governance, reinforce accountability, and support progress towards clean administration outcomes.

- **Audit committee performance evaluation**

The Audit Committee conducts a self-assessment of its performance at least annually, informed by inputs from the Auditor-General South Africa, Internal Audit, and Executive Committee members serving on the Committee. However, the Committee did not conduct a formal performance evaluation during the reporting period. The Committee will ensure that this assessment is undertaken in the next cycle, and that the outcomes are discussed with the Director-General to support continuous improvement in its effectiveness and oversight role.

The table below discloses relevant information on the audit committee members

Table 31: Information on Audit Committee Members

Name (Full name and Surname, including professional title)	Qualifications	Professional Affiliation (e.g. SAICA, IIA, IOD(SA))	Appointment: Term of Office		No. of meetings attended 20YY/ZZ		Has the AC member declared private and business interests in every meeting? (Yes/No)	Is the AC member an employee of an organ of state? (Yes / No)	No. of other ACs that the member served on during the reporting period (whether in the public sector or not)	No. of other governance structures the member served on during the reporting period, e.g. Boards, Risk Committee, IT Committee, etc, whether in this or any other institution(s)
			Start date	End Date	Ordinary meetings	Special Meetings				
Doris Liana Theresia Don-dur	CA(SA), MBA, Chartered Director (SA)	SAICA IIA IOD(SA)	16 April 2024	Resigned on 20 March 2026	4	5	Yes	No	2	3
Lerato Mothae	CA(SA)	SAICA IOD(SA)	07 August 2025	06 August 2028	4	5	Yes	No	2	2
Patrick Ganesan	BCS,CISA,CISM,CGEIT, CRISC,DPSE	ISACA IIA EC Council IOD(SA)	25 May 2024	24 May 2027	4	5	Yes	No	None	None
Octavia Matshidiso Matloa	Honours and CTA BCom	None	11 October 2024	06 August 2026	4	5	Yes	No	2	None
Mervyn Robert Burton	B Compt. Honours CA(SA)	SAICA IOD(SA)	14 October 2024	13 October 2027	4	5	Yes	No	4	4

- **Remuneration of audit committee members**

- Audit members are remunerated at specialist rates determined by the South African Institute of Chartered Accountants in consultation with the Auditor-General as provided for in paragraph 20.2.3.
- There is no member of the audit committee who worked or is working for an organ of state that is being remunerated.
- Total audit committee expenditure for the reporting period amounts to R1 753 866 compared to an approved budget of R898 000.

13. AUDIT COMMITTEE REPORT

The Audit Committee is pleased to present its report for the financial year ended 31 March 2026. The Audit Committee (“the Committee”) is established as an independent statutory committee in terms of the Public Finance Management Act (PFMA). The Committee functions within approved terms of reference and complies with relevant legislation, regulation and governance codes.

The Committee submits this report as required by the Treasury Regulations 3.1.9 and 3.1.13 (b) and (c) issued in terms of sections 38 (1) (a)(i) and 76(4)(e) of the PFMA.

AUDIT COMMITTEE COMPOSITION AND MEETING ATTENDANCE

The Committee consists of five Independent Members.

In terms of section 77(b) of the PFMA, the Audit Committee must meet at least twice a year. The Committee strives to meet at least four times per annum as set out in its approved terms of reference. During the current financial year, the Committee met more frequently than the customary quarterly schedule of audit committees. The details of the members, none of whom are employees of an organ of state, their qualifications and a record of their meeting attendance are included in the Governance Section of this annual report.

AUDIT COMMITTEE RESPONSIBILITY AND FOCUS AREAS

The Audit Committee is satisfied that it has complied with its responsibilities as outlined in Section 38(1) (a) of the PFMA and Treasury Regulation 3.1. The Committee also reports that it has adopted and reviewed formal terms of reference as its Audit Committee charter and has discharged all its responsibilities as contained therein; this being:

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

EFFECTIVENESS OF INTERNAL CONTROL SYSTEMS

The Committee:

- Considered all the reports issued by the various assurance providers e.g. internal and external auditors.
- Noted management’s actions in addressing identified control weaknesses and is satisfied with the achievements reported during the year.
- The Committee also noted the findings raised by both internal and external auditors.

Given the significant number of unresolved internal and external audit findings, the Committee reports that the system of internal control was not entirely adequate nor effective during the period under review.

THE EFFECTIVENESS OF INTERNAL AUDIT FUNCTION

The Committee approved a risk-based three-year rolling strategic internal audit plan and an annual audit coverage plan for the period 1 April 2025 to 31 March 2026. The details of this internal audit plan are included in the Governance Section of this annual report.

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

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

The internal audit overall opinion which was determined based on the audit results for the financial year under review indicates that the control environment is partially adequate and partially effective.

The Committee also held in-committee meetings with Internal Audit during the reporting period to promote independence and objectivity.

The Committee was satisfied that Internal Audit had discharged its functions and responsibilities to the best of its ability, given its limited resources and the lack of implementation of most of its findings by the specific responsible management team members during the year under review.

EFFECTIVENESS OF RISK MANAGEMENT

- Management is responsible for the establishment and maintenance of an effective system of governance, risk management, the prevention and detection of fraud and internal controls.
- Internal Audit was guided by the consolidated risk profile provided by the Enterprise Risk Management unit, critical audit areas and management's inputs in the formulation of its three-year strategic and annual plans.
- The Committee received reports from the Chairperson of the Risk Management Committee on a quarterly basis reporting on the effectiveness of the system of risk management.
- The Committee is satisfied that the risk mitigation measures were reported by management and that the Risk Management committee played a key oversight role.

- A risk register is updated annually to ensure that all major risks, including emerging risks facing the department, are effectively managed. The Committee monitors management's implementation of the risk management plans on a quarterly basis.

THE ADEQUACY, RELIABILITY AND ACCURACY OF THE FINANCIAL AND PERFORMANCE INFORMATION

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

ADEQUACY AND EFFECTIVENESS OF INFORMATION AND COMMUNICATION TECHNOLOGY (ICT) GOVERNANCE

The Committee considered reports on Information and Communication Technology (ICT) governance, including related internal and external audit findings. The Committee noted management's initiatives to strengthen ICT governance, security, controls and continuity arrangements, and will continue to monitor progress on the implementation of corrective actions.

ACCOUNTING AND AUDITING CONCERNS IDENTIFIED BY INTERNAL AND EXTERNAL AUDITORS

- The Committee is concerned that in some instances the matters reported in prior years were not fully and satisfactorily addressed.
- Discussions have been held with the Accounting Officer and management on steps to be taken to improve the internal control environment, as well as to make staff more accountable for areas under their control.
- The Committee notes the progress made in resolving the Auditor-General's material irregularity finding, in terms of the Auditor-General's legislative requirements, as contained in the amendments to the Public Audit Act, Act No. 25 of 2004, as amended.

COMPLIANCE WITH LEGAL AND REGULATORY PROVISIONS

The Committee has:

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

QUALITY OF THE IN-YEAR MANAGEMENT AND MONTHLY / QUARTERLY REPORTS SUBMITTED IN TERMS OF THE PFMA AND THE DIVISION OF REVENUE ACT

The Committee reviewed the Department's in-year reports and is satisfied with the quality of these reports and that they were timeously submitted to the National Treasury.

COMBINED ASSURANCE

The Committee is the authority responsible for overseeing the combined assurance process and has assessed the effectiveness of the Department's risk and assurance functions and services as a whole, with particular focus on combined assurance arrangements, and the Committee's overall view is that the Department is experiencing challenges in implementing its combined assurance framework. The committee will continue monitoring the continued implementation of combined assurance to ensure a positive impact of an integrated approach to Governance, Risk, Control and Compliance.

EVALUATION OF THE ANNUAL FINANCIAL STATEMENTS

The Committee reviewed the Annual Financial Statements of the Department for their compliance with the applicable Accounting Standards and that the accounting policies used were appropriate. The Annual Financial Statements were reviewed with the following focus:

- Significant financial reporting judgements and estimates
- Clarity and completeness of disclosure and whether disclosures made have been set properly in context
- Changes in Accounting Policies and Practices
- Significant adjustments resulting from the Audit

- Compliance with accounting standards and legal requirements
- Explanation for the accounting treatment adopted.
- Reasons for year-on-year fluctuations.
- Asset valuations and revaluations; and
- Re-assessment of the useful life of the assets.

Although there have been major improvements by management, the Committee remains concerned about the significant adjustments to the annual financial statements (AFS) submitted for audit and has engaged management to reassess its reporting processes to ensure improved financial reporting. The Chief Financial Officer and the finance team addressed many of the adjustments highlighted by the independent technical reviewer; however, the limited time between completion of the technical review and the due date for submission of the unaudited financial statements on 31 May 2026 placed tremendous pressure on the finalisation process. An earlier completion of the AFS in future will add enormous value to the year-end process by providing the oversight and assurance providers more time before submission, thereby ensuring a more fluid process.

EXTERNAL AUDIT: AUDITOR-GENERAL SOUTH AFRICA (AGSA)

- The Committee has reviewed the independence and objectivity of the external auditors and noted that there were no non-audit services rendered by them during the year.
- In line with legislative requirements, the Committee considered the external auditors' independence declaration in the auditors' report, including confirmation that the auditors are independent of the Department in accordance with the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors and other independence requirements applicable to audits of financial statements in South Africa. The Committee is satisfied with the external auditors' independence.
- The External Auditors attended 8 meetings of the Committee.

The Committee also held three in-committee meetings with the External Auditors. The Committee reports that unresolved issues of concern were discussed with management and that significant matters were brought to the Accounting Officer's attention.

The Committee notes and acknowledges the AGSA's audit opinion and considered management's responses to the matters reported. The Committee will continue to monitor the timely implementation of corrective actions by the Department, including

actions intended to address the matters contributing to the modified audit opinion. The Committee remains committed to retaining its professional independence and objectivity and to maintaining a constructive working relationship with the AGSA.

Management has made major corrective action progress however the Committee remains concerned that in some instances the matters reported in prior years were not fully and satisfactorily addressed. Management embarked on several initiatives to remedy these shortcomings and the Committee continued to monitor the corrective measures implemented during the course of the year.

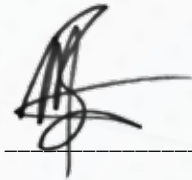
Discussions have been held with the Accounting Officer and management on steps to be taken to improve the internal control environment and to strengthen accountability for areas under management's control.

CONCLUSION

The Committee confirms that it has considered and fulfilled its responsibilities during this reporting period outlined in terms of the Public Finance Management Act (PFMA) and its approved terms of reference and relevant legislation, regulation and governance codes.

The Committee would like to express its appreciation to the Director General, Mr. Tommy Makhode, for his leadership and support, his management team and the Chief Audit Executive for their commitment. We also wish to thank the Auditor General for their continued co-operation with Management and the Audit Committee in our drive for "Clean-Governance".

Signed on behalf of the Audit Committee by:

A handwritten signature in dark ink, appearing to be 'MB', is written above a horizontal dashed line.

Mr. Mervyn Burton

Chairperson of the Audit Committee

Date: 27 August 2026

14. B-BBEE COMPLIANCE PERFORMANCE INFORMATION

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

Table 33: B-BBEE Compliance Performance Informations

Has the Sphere of Government / Public Entity / Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Answer	Comments / attachments
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law	No	The Department is not mandated to issue licences, concessions or other authorisations in respect of economic activity.
Developing and implementing a preferential procurement policy	Yes	The Department of Home Affairs applies the Preferential Procurement Policy Framework Act, 2000 (PPFA) and the regulations issued in terms of this Act. The purpose of this Act is to include specific goals which will contribute towards enhancing the participation of Historically Disadvantaged Individuals (HDIs) by unfair discrimination on the basis of race, gender or disability, including the implementation of the programme of the Reconstruction and Development Programme as published in the Government Gazette No. 16085 in the public sector procurement process. The departmental SCM Policy is inter alia aligned to section 217 of the Constitution, the Public Finance Management Act, 1999, as amended (PFMA), and the PPFA and its regulations.

Has the Sphere of Government / Public Entity / Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1 – 8) with regards to the following:		
Criteria	Answer	Comments / attachments
Determining qualification criteria for the sale of state-owned enterprises	No	The Department is not mandated to sell state-owned entities.
Developing criteria for entering into partnerships with the private sector	No	The Department complies with PFMA Treasury Regulation 16 in respect of public-private partnerships.
Determining criteria for the awarding of incentives, grants and investment schemes in support of Broad-Based Black Economic Empowerment	No	The Department is not mandated to award incentives, grants and investment schemes in support of Broad Based Black Economic Empowerment.

APPROVED BY:



L.T. MAKHODE

ACCOUNTING OFFICER:
DEPARTMENT OF HOME AFFAIRS
DATE: 31 MAY 2026



PART D

HUMAN RESOURCE MANAGEMENT

PART D: HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

In support of the government outcomes-based approach to strategic planning, the DHA contributes directly to 3 of the 14 outcomes of government, namely:

- All people in South Africa are and feel safe.
- Decent employment through inclusive economic growth.
- An efficient, effective and development-oriented public service.

The Branch: Human Resources Management and Development responds to Outcome 12: An efficient, effective and development oriented public service. The main function of the Branch is to provide and enhance service excellence through value-added HR solutions, by attracting, developing and retaining key talent that is disciplined and security-conscious.

The Branch is driven by the following outcomes, towards the achievement of the departmental objectives:

- Competent, engaged and enabled workforce – this implies high performing and professional employees.
- Modernised human resources systems – in relation to recruitment, performance management, labour relations case management, employee wellness, e-learning, and a fully functional organisational structure aligned to the Department's Digital Transformation strategy.
- Reliable HR information management.
- Harmonious and effective employer-employee relations.
- Excellent customer experience created through improved access to quality service.
- Improved HR compliance and audit outcomes.

2. OVERVIEW OF HUMAN RESOURCES

The Department of Home Affairs (DHA) recognises human resources as a critical enabler in delivering on its constitutional mandate and advancing its strategic objective of becoming a digital-first, service-oriented organisation. During the 2025/26 financial

year, the Department operated within a constrained fiscal environment, necessitating a strategic and disciplined approach to workforce planning, recruitment, and employee management.

Human resource management was aligned to the Medium-Term Development Plan (MTDP), the Department's Digital Transformation agenda, and the need to strengthen service delivery, governance, and operational efficiency. Emphasis was placed on strengthening internal controls, enhancing the integrity of human resource information, and supporting improved audit outcomes. During the period under review, the Department maintained a workforce establishment of approximately 18,709 posts, with the majority of employees (approximately 5,777 employees, or 72.99% of personnel expenditure) concentrated within the highly skilled production levels (Levels 6–8), reflecting the operational nature of the Department's service delivery model. The Department's total personnel expenditure amounted to R3.896 billion, representing 26.73% of total Departmental expenditure, with an average personnel cost per employee of approximately R557,000.

2.1 TRANSFORMATION

The Department of Home Affairs (DHA) continued to advance its transformation agenda during the 2025/26 financial year through targeted organisational reforms, culture change initiatives, workforce optimisation, and strengthened governance mechanisms. Transformation efforts were aligned to the Medium-Term Development Plan (MTDP), the Department's Digital Transformation Strategy, and broader public service reform priorities aimed at building a modern, ethical, and developmental state institution.

A significant milestone during the reporting period was the review of the Department's functional organisational structure and post establishment. The organisational redesign process sought to improve institutional efficiency, strengthen accountability, and align the Department's operating model to future service delivery requirements and digital transformation imperatives. The revised structure is intended to create a more agile, integrated, and citizen-centred organisation, capable of responding effectively to evolving societal and security demands.

To support organisational sustainability and workforce optimisation, the Department implemented Phase 1 of the Early Retirement Programme (ERP) and Voluntary Exit Programme (VEP). These interventions formed part of a broader strategy to manage compensation pressures, optimise workforce demographics, and create opportunities for organisational renewal. A total of 97 applications were received, of which 81 were approved for implementation effective 1 April 2026.

Transformation efforts also focused on cultivating a high-performance culture by strengthening the Performance Management and Development System (PMDS). Awareness and compliance initiatives resulted in exceptionally high compliance levels for performance agreements, mid-year reviews, and annual assessments. The approval and rollout of the Performance Improvement Guidelines strengthened managerial accountability in addressing underperformance and supporting employee development. In addition, the Department launched the SmartGov e-PMDS project to modernise and automate performance management processes.

The Department also intensified culture change and professionalisation initiatives through targeted training programmes, leadership development interventions, ethics training, and supervisory development. These initiatives aimed to embed accountability, professionalism, discipline, and service excellence across all levels of the organisation.

Transformation priorities were further reinforced through strengthened governance and integrity measures. In response to national directives aimed at addressing the risk and perception of “ghost workers,” the Department successfully completed a mandatory physical verification process for all employees by 28 February 2026. This intervention significantly strengthened the integrity of employee records, payroll information, and HR governance controls, contributing positively towards improved audit readiness and accountability.

2.2. DIGITAL TRANSFORMATION

The Department continued to position human resources as a strategic enabler of its broader Digital Transformation Strategy by modernising HR systems, digitising processes, and investing in digital capability development. These initiatives support the Department’s vision of becoming a digital-first, secure, and service-oriented institution capable of delivering integrated and citizen-centred services.

A key achievement during the reporting period was the phased implementation of the eLeave system, which commenced in March 2026 across selected Branches. The system enables employees to apply for and track leave electronically, improving operational efficiency, reducing administrative delays, strengthening record management, and enhancing auditability through automated workflows and notifications.

The Department also advanced the implementation of the SmartGov electronic Performance Management and Development System (ePMDS). The system was introduced to automate the compilation, submission, and approval of performance agreements and assessments, thereby improving standardisation, compliance

monitoring, and overall efficiency within the performance management environment. The Department conducted awareness and socialisation sessions to prepare employees and managers for implementation.

Digitalisation of recruitment processes also remained a strategic focus area. The Department continued to leverage the eRecruitment system to improve recruitment turnaround times, strengthen transparency, enhance accessibility, and streamline the management of recruitment and selection processes, particularly for critical and scarce skills positions.

Significant investment was made towards digital skills development and technology enablement across the Organisation. Training interventions implemented during the year included:

- Digital Literacy Training
- Live Capture Systems Modernisation
- Electronic Movement Control Systems (EMCS)
- Biometrics Movement Control Systems (BMCS)
- e-Submission
- e-Recruitment
- e-PMDS
- eLeave
- Invoice and Receipt Engine (IRE)
- Advanced and Intermediate Microsoft Excel
- Visa Adjudication Systems
- Asylum and Refugee Management Systems

These interventions enhanced employees’ digital competencies and strengthened the Department’s readiness to operate within an increasingly automated and technology-enabled service environment.

Furthermore, the ongoing review of the organisational structure and post establishment was intentionally aligned to the Department’s future digital operating model. The revised structure is expected to create the institutional foundation required for sustainable digital innovation, streamlined service delivery, and improved customer experience.

2.3. BUILDING ORGANISATIONAL CAPACITY

The Department continued to prioritise the strengthening of organisational capability and institutional resilience despite operating within a constrained fiscal environment. Human resource planning and workforce management interventions were strategically aligned to operational priorities, service delivery demands, and the Department's long-term modernisation agenda.

The Department maintained an establishment of approximately 18,709 posts, with most employees concentrated in highly skilled production levels that directly support frontline service delivery operations. Personnel expenditure amounted to R3.896 billion, representing 26.70% of total Departmental expenditure.

Recognising persistent capacity constraints, particularly within core operational Branches, the Department developed and approved criteria for prioritising critical posts to ensure optimal allocation of limited resources. Through this intervention, 449 critical positions have been identified for funding

Investment in employee development remained a key organisational priority. The Department implemented extensive learning and development interventions across leadership, operational, technical, and transversal disciplines.

During the financial year, the Department invested in the following learning interventions:

Table 34: Training Interventions (2025/26)

PLANNED TARGETS	TARGETS DESCRIPTION	TRAINING INTERVENTION	ANNUAL TARGET	ANNUAL TOTAL
	Leadership & Management Development Programme	Championing Anti-Discrimination in the Public Sector	1	1
		Executive Education Programme for SA Government: Digital Transformation and Innovation	1	1
		Nyukela Public Service SMS Pre-Entry Programme	1	1
		Public Service Regulations and Disclosure Compliance for SMS training	105	105
		Strategic Planning: Budgeting and Risk Management Training	9	9
		Communication Data Analysis	17	17
		Gender Based Violence	20	20
		Supply Chain Management	44	44
		Managing Unauthorised, Irregular and Fruitless Expenditure	20	20

PLANNED TARGETS	TARGETS DESCRIPTION	TRAINING INTERVENTION	ANNUAL TARGET	ANNUAL TOTAL
	Civic Services	South African Citizenship Administration	239	239
		Marriage Training	215	107
		Birth Registration		450
		Death Registration		386
		Fingerprint Taking Training	42	42
		South African Passports and Travel Documents	135	135
		National Certificate: Home Affairs Services	63	21
	Migration Management	Refugee Status Determination Officer training	134	134
		Peace Officer	53	53
		Immigration Legislation: Inspectorate	14	14
		SOP: Inspectorate • Law Enforcement Operations • Arrest and Detention • Special and Direct Deportations	435	435
	Information Communication Technology	Digital Literacy (Foundation Phase)	2500	2861
		e-Submission	125	125
		e-Recruitment	2	2
		Advanced Excel	18	18
		Modernisation: Service Manager Web Live Capture Systems	583	583
		Case Management System (Labour Relations – Grievance Module)	18	18
		e-PMDS	600	600
		e-Leave	1487	1487

PLANNED TARGETS	TARGETS DESCRIPTION	TRAINING INTERVENTION	ANNUAL TARGET	ANNUAL TOTAL
		e-Invoice & Payment tracking	270	270
		Modernisation: Reinstatement of Citizens System	17	17
		e-Leave and e-PMDS System	376	376
	Transversal Training	Business Writing Skills	43	43
		Basic Report Writing Skills	28	28
		Culture change programme	1000	341
		Professionalisation of DHA Officials	200	166
		DHA Induction Programme	119	119
		Citizen Centred Service	56	56
	Human Resource Management & Development	CV Writings and Interview Skills	7	7
		Early Retirement Programme and Voluntary Exit Programme	168	168
		Job Evaluation	1	1
		Leave Management	86	86
		Incapacity Leave Socialisation Session	210	210
	Adhoc Training	Foreign Mission Training	4	4
Total				9820

Leadership and Management Development

- Advanced Management Development Programme (AMDP)
- Emerging Management Development Programme (EMDP)
- Programme and Project Management
- Budget Management
- Supervisory Training
- Operations Management
- Ethics Training
- Labour Relations Management
- Applied Risk Assessment and Identification

Core Service Delivery and Operational Training

- Citizenship Administration
- Birth, Marriage and Death Registration
- Passport and Travel Document Administration
- Refugee Status Determination
- Inspectorate and Immigration Legislation
- Human Trafficking and Deportation Procedures
- Peace Officer Training

Human Resource and Governance Training

- Performance Management
- Leave Management
- HR Socialisation
- Records Management
- Capability Enhancement
- Early Retirement and Voluntary Exit Programme Management

The Department further implemented targeted professionalisation and culture change interventions aimed at strengthening ethics, accountability, professionalism, and service excellence throughout the organisation.

In support of employee advancement and career mobility, the Department continued implementing the Recognition of Prior Learning (RPL) Programme through funding support from the Public Service Sector Education and Training Authority (PSETA). During the reporting period, 34 employees were enrolled for the Public Administration qualification at NQF Level 6, of whom 30 successfully completed and obtained formal certification. The programme created opportunities for employees without post-matric qualifications to formalise and validate their competencies within the National Qualifications Framework.

Overall, these interventions collectively contributed towards building a capable, skilled, professional, and future-ready workforce aligned to the Department's strategic priorities.

2.4. INCLUSIVITY/SOCIAL CONTRIBUTION

The Department continued to strengthen inclusivity, employee wellbeing, and social responsibility through targeted interventions aimed at promoting equality, employee support, ethical conduct, and social cohesion within the workplace.

A key milestone during the reporting period was the implementation of the Departmental Gender-Based Violence and Femicide (GBV&F) Implementation Plan. The Implementation Plan seeks to institutionalise the Department's response to GBV&F and ensure meaningful contribution towards the eradication of gender-based violence within the workplace and society.

Key focus areas of the implementation plan included:

- Alignment of Departmental planning instruments to the National Strategic Plan (NSP) on GBV&F
- Dedicated budget allocation for GBV&F priorities
- Prompt handling and adjudication of sexual harassment and assault cases
- Awareness and advocacy campaigns
- Promotion of equality and inclusivity relating to Sexual Orientation, Gender Identity and Expression (SOGIE)
- Provision of psycho-social support services to victims
- Monitoring of child marriages, human trafficking, and repatriation-related matters

During the reporting period, eight GBV&F-related incidents were reported and addressed. Ongoing psycho-social support services were provided to affected employees through the

Department’s Employee Wellness Unit and the contracted wellness service provider, Lyra Wellness. Continuous awareness sessions were conducted on workplace harassment, GBV&F prevention, employee wellness, and available support mechanisms.

Transformation and inclusivity efforts were further strengthened through disability inclusion programmes, anti-discrimination training, wellness interventions, and culture change programmes aimed at fostering diversity, equality, dignity, and mutual respect within the workplace.

The Department also continued investing in Employee Health and Wellness initiatives to support employee resilience, mental health, productivity, and morale, particularly considering increasing workloads and organisational pressures associated with staffing constraints and service delivery demands.

3. HUMAN RESOURCES OVERSIGHT STATISTICS

The department must provide the following key information on its human resources. All the financial amounts must agree with the amounts disclosed in the annual financial statements. Provide reasons for any variances.

Please note that it is very important to follow the format and standards prescribed, to enable collation and comparison of information. **If sub headings/tables are not applicable to the department, it should be stated that there is nothing to report on. Numbering of tables must not be changed and should be maintained as in the guidelines.**

Include any other tables for HR if considered necessary by the department and required by any specific government oversight body. These additional tables must be included at the end of the standardised HR information.

3.1 PERSONNEL-RELATED EXPENDITURE

The following tables summarises the final audited personnel related expenditure by programme and by salary bands. In particular, it provides an indication of the following:

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

Table 3.1.1 Personnel expenditure by programme for the period 1 April 2025 and 31 March 2026

Programme	Total expenditure (R'000)	Personnel expenditure (R'000)	Training expenditure (R'000)	Professional and special services expenditure (R'000)	Personnel expenditure as a % of total expenditure	Average personnel cost per employee (R'000)
Programme 1: Administration	3 567 203	661 742	897	120 789	18.55	735
Programme 2: Citizen Affairs	4 677 812	2 808 257	27 140	137 777	60.03	510
Programme 3: Immigration Affairs	978 317	426 013	0	126 403	43.55	725
Programme 4: Institutional support	5 352 547	0	0	0	0	0
Total	14 575 879	3 896 012	28 037	384 969	26.73	557

Table 3.1.2 Personnel costs by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Personnel expenditure (R'000)	% of total personnel cost	No. of employees	Average personnel cost per employee (R'000)
Lower skilled (Levels 1-2)	4 845	0.12	22	220
Skilled (Levels 3-5)	137 679	3.53	456	302
Highly skilled production (Levels 6-8)	2 843 627	72.99	5 777	492
Highly skilled supervision (Levels 9-12)	573 349	14.72	611	938
Senior and Top management (Levels 13-16)	165 835	4.26	116	1 430
Contract (Levels 1-2)	0	0	0	0
Contract (Levels 3-5)	33 635	0.86	5	6 727
Contract (Levels 6-8)	70 159	1.80	0	0
Contract (Levels 9-12)	39 235	1.01	5	7 847
Contract (Levels 13-16)	27 648	0.71	7	3 950
Total	3 896 012	100	6 999	557

Table 3.1.3 Salaries, Overtime, Home Owners Allowance and Medical Aid by programme for the period 1 April 2025 and 31 March 2026

Programme	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Programme 1: Administration	568 733	14.60	22 067	0.57	18 509	0.48	35 498	0.91
Programme 2: Citizen Affairs	2 319 075	59.52	59 985	1.54	124 720	3.20	234 692	6.02
Programme 3: Immigration Affairs	360 487	9.25	49 155	1.26	13 204	0.34	28 204	0.72
Programme 4: Institutional support	0	0	0	0	0	0	0	0
Total	3 248 295	83.37	131 207	3.37	156 433	4.02	298 394	7.66

Table 3.1.4 Salaries, Overtime, Home Owners Allowance and Medical Aid by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Salaries		Overtime		Home Owners Allowance		Medical Aid	
	Amount (R'000)	Salaries as a % of personnel costs	Amount (R'000)	Overtime as a % of personnel costs	Amount (R'000)	HOA as a % of personnel costs	Amount (R'000)	Medical aid as a % of personnel costs
Lower skilled (Levels 1-2)	3 608	74.47	61	1.26	397	8.19	855	17.65
Skilled (Levels 3-5)	106 612	77.44	2 215	1.61	9 080	6.60	18 004	3.08
Highly skilled production (Levels 6-8)	2 505 620	88.11	110 777	3.90	129 215	4.54	248 801	8.75
Highly skilled supervision (Levels 9-12)	497 083	86.70	15 294	2.67	11 258	1.96	20 971	3.66
Senior and Top management (Levels 13-16)	149 126	89.92	0	0	1 798	1.08	930	0.56
Contract (Levels 1-2)	0	0	0	0	0	0	0	0
Contract (Levels 3-5)	5 041	14.99	46	0.14	335	1	632	1.88
Contract (Levels 6-8)	70 159	100	2 098	3	3 587	5.11	6 883	9.81
Contract (Levels 9-12)	34 456	87.82	716	1.82	604	1.54	1 232	3.14
Contract (Levels 13-16)	25 673	92.86	0	0	159	0.58	86	0.01
Total	3 248 295	83.37	131 207	3.37	156 433	4.02	298 394	7.66

3.2 EMPLOYMENT AND VACANCIES

The tables in this section summarise the position regarding employment and vacancies.

The following tables summarise the number of posts on the establishment, the number of employees, the vacancy rate, and whether any staff are additional to the establishment.

This information is presented in terms of three key variables:

- programme
- salary band
- critical occupations (see definition in notes below).

Departments have identified critical occupations that need monitoring. In terms of current regulations, it is possible to create a post on the establishment that can be occupied by more than one employee. Therefore, the vacancy rate reflects the percentage of posts that are not filled.

Table 3.2.1 Employment and vacancies by programme as on 31 March 2026

Programme	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Programme 1: Administration	992	900	9.27	0
Programme 2: Citizen Affairs	5 778	5 511	4.62	0
Programme 3: Immigration Affairs	630	588	6.67	0
Total	7 400	6 999	5.42	0

Table 3.2.2 Employment and vacancies by salary band as on 31 March 2026

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Lower skilled (Levels 1-2)	22	22	0	0
Skilled (Levels 3-5)	496	456	8.06	0
Highly skilled production (Levels 6-8)	5 948	5 777	2.87	0

Salary band	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Highly skilled supervision (Levels 9-12)	773	611	20.96	0
Senior management (Levels 13-16)	144	116	19.44	0
Contract (Levels 1-2)	0	0	0	0
Contract (Levels 3-5)	5	5	0	0
Contract (Levels 6-8)	0	0	0	0
Contract (Levels 9-12)	5	5	0	0
Contract (Levels 13-16)	7	7	0	0
Total	7400	6 999	5.42	0

Note: Political Office Bearers are not included in this statistical report

Table 3.2.3 Employment and vacancies by critical occupations as on 31 March 2026

Critical occupation	Number of posts on approved establishment	Number of posts filled	Vacancy Rate	Number of employees additional to the establishment
Information technology and related personnel	166	155	6.63	0
Legal and support personnel	25	13	48	0
Regulatory inspectors	898	847	5.68	0
Total	1 089	1 015	6.80	0

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
 - a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
 - b) for which persons require advanced knowledge in a specified subject area or science or learning field, and such knowledge is acquired by a prolonged course or study and/or specialised instruction;

- c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
- d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

3.3 FILLING OF SMS POSTS

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

Table 3.3.1 SMS post information as at 31 March 2026

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/ Head of Department	1	1	0	0	0
Salary Level 16	2	2	0	0	0
Salary Level 15	7	4	57.14	3	42.86
Salary Level 14	32	24	75	8	25
Salary Level 13	109	92	84.40	17	15.60
Total	151	123	81.46	28	18.54

Note: Political Office Bearers are not included in this statistical report

Table 3.3.2 SMS post information as on 30 September 2025

SMS Level	Total number of funded SMS posts	Total number of SMS posts filled	% of SMS posts filled	Total number of SMS posts vacant	% of SMS posts vacant
Director-General/Head of Department	1	1	100	0	0
Salary Level 16	2	2	100	0	0
Salary Level 15	7	4	57.14	3	42.86
Salary Level 14	28	25	89.29	3	10.71
Salary Level 13	102	94	92.16	8	7.84
Total	140	126	90	14	10

Table 3.3.3 Advertising and filling of SMS posts for the period 1 April 2025 and 31 March 2026

SMS Level	Advertising	Filling of Posts	
	Number of vacancies per level advertised in 6 months of becoming vacant	Number of vacancies per level filled in 6 months of becoming vacant	Number of vacancies per level not filled in 6 months but filled in 8 months
Director-General/Head of Department	0	0	0
Salary Level 16	0	0	0
Salary Level 15	3	0	0
Salary Level 14	5	0	0
Salary Level 13	7	0	0
Total	15	0	0

Table 3.3.4 Reasons for not having complied with the filling of funded vacant SMS - Advertised within 6 months and filled within 8 months after becoming vacant for the period 1 April 2025 and 31 March 2026

Reasons for vacancies not advertised within six months
Not applicable
Reasons for vacancies not filled within eight months
Challenges in sourcing suitably qualified candidates specifically in scarce skills occupations

Notes

- In terms of the Public Service Regulations Chapter 4, Part 4, section 65 (7), departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes.

Table 3.3.5 Disciplinary steps taken for not complying with the prescribed timeframes for filling SMS posts within 8 months for the period 1 April 2025 and 31 March 2026

Reasons for vacancies not advertised within six months
Not applicable

Reasons for vacancies not filled within six months

Not applicable

Notes

- In terms of the Public Service Regulations Chapter 4, Part 4, Section 65 (7), departments must indicate good cause or reason for not having complied with the filling of SMS posts within the prescribed timeframes. In the event of non-compliance with this regulation, the relevant executive authority or head of department must take appropriate disciplinary steps in terms of section 16A(1) or (2) of the Public Service Act.

3.4 JOB EVALUATION

Within a nationally determined framework, executing authorities may evaluate or re-evaluate any job in their organisation. In terms of the Regulations, all vacancies on salary levels 9 and higher must be evaluated before they are filled. The following table summarises the number of jobs that were evaluated during the year under review. The table also provides statistics on the number of posts that were upgraded or downgraded.

Table 3.4.1 Job Evaluation by Salary band for the period 1 April 2025 and 31 March 2026

Salary band	Number of posts on approved establishment	Number of jobs evaluated	% of posts evaluated by salary bands	Posts upgraded		Posts downgraded	
				Number	% of posts evaluated	Number	% of posts evaluated
Lower Skilled (Levels 1-2)	56	0	0	0	0	0	0
Skilled (Levels 3-5)	1 805	3	0.17	0	0	0	0
Highly skilled production (Levels 6-8)	14 845	16	0.11	0	0	0	0
Highly skilled supervision (Levels 9-12)	1 786	52	2.91	0	0	0	0
Senior Management Service Band A	169	10	5.92	0	0	0	0
Senior Management Service Band B	40	4	10	0	0	0	0
Senior Management Service Band C	7	2	28.57	0	0	0	0
Senior Management Service Band D	1	1	100	0	0	0	0
Total	18 709	88	0.47	0	0	0	0

The following table summarises the number of employees whose positions were upgraded because their posts were upgraded. The number of employees may differ from the number of posts upgraded because not all employees are automatically absorbed into the new posts, and some upgraded posts may also be vacant.

Table 3.4.2 Profile of employees whose positions were upgraded due to their posts being upgraded for the period 1 April 2025 and 31 March 2026

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

Employees with a disability	0
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The following table summarises the number of cases where remuneration bands exceeded the grade determined by job evaluation. Reasons for the deviation are provided in each case.

Table 3.4.3 Employees with salary levels higher than those determined by job evaluation by occupation for the period 1 April 2025 and 31 March 2026

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Account Clerk (Public Relations / Communication)	11	6	7	Grade progression
Administration Clerks	1	5	6	Grade progression
Administration Clerks	32	6	7	Grade progression
Administration Clerks	5	7	8	Grade progression
Call or Contact Centre Clerk	11	6	7	Grade progression
Cashier	5	6	7	Grade progression
Clerical supplementary workers not elsewhere classified	2	5	6	Grade progression
Clerical supplementary workers not elsewhere classified	583	6	7	Grade progression
Clerical supplementary workers not elsewhere classified	1	7	8	Grade progression
Finance Clerk	2	7	8	Grade progression
Human Resource Practitioner	3	5	6	Grade progression
Human Resource Practitioner	16	6	7	Grade progression
Human Resource Practitioner	1	7	8	Grade progression

Occupation	Number of employees	Job evaluation level	Remuneration level	Reason for deviation
Light vehicle driver	1	6	7	Grade progression
Middle manager communication and information related	1	7	8	Grade progression
Professionals not elsewhere classified	1	7	8	Grade progression
Registry and Mailing Clerk	2	5	6	Grade progression
Registry and mailing clerk	8	6	7	Grade progression
Regulatory inspectors	24	6	7	Grade progression
Supply Chain Clerk	10	6	7	Grade progression
Supply Chain Clerk	1	7	8	Grade progression
Systems administrator	1	7	8	Grade progression
Total number of employees whose salaries exceeded the level determined by job evaluation				722
Percentage of total employed				10.32

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

Table 3.4.4 Profile of employees who have salary levels higher than those determined by job evaluation for the period 1 April 2025 and 31 March 2026

Gender	African	Asian	Coloured	White	Total
Female	489	1	29	6	525
Male	187	1	8	1	197
Total	676	2	37	7	722

Employees with a disability	9	0	1	0	10
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Notes

- If there were no cases where the salary levels were higher than those determined by job evaluation, keep the heading and replace the table with the following:

Total number of Employees whose salaries exceeded the grades determined by job evaluation	None
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3.5 EMPLOYMENT CHANGES

This section provides information on changes in employment over the financial year. Turnover rates indicate trends in the department's employment profile. The following tables summarise turnover rates by salary band and critical occupations (see definition in notes below).

Table 3.5.1 Annual turnover rates by salary band for the period 1 April 2025 and 31 March 2026

Salary band	Number of employees at beginning of period-1 April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Lower skilled (Levels 1-2)	22	0	0	0
Skilled (Levels 3-5)	464	20	21	4.53
Highly skilled production (Levels 6-8)	5 996	42	252	4.20
Highly skilled supervision (Levels 9-12)	648	14	49	7.56
Senior Management Service Band A	90	4	8	8.89
Senior Management Service Band B	23	2	1	4.35
Senior Management Service Band C	4	1	1	25
Senior Management Service Band D	2	0	0	0
Contract (Levels 1-2)	0	0	0	0
Contract (Levels 3-5)	4	1	0	0
Contract (Levels 6-8)	0	0	0	0
Contract (Levels 9-12)	5	1	0	0
Contract Band A	4	0	0	0
Contract Band B	1	0	0	0
Contract Band C	0	0	0	0
Contract Band D	1	0	0	0
Total	7 264	85	332	4.57

Table 3.5.2 Annual turnover rates by critical occupation for the period 1 April 2025 and 31 March 2026

Critical occupation	Number of employees at beginning of period-April 2025	Appointments and transfers into the department	Terminations and transfers out of the department	Turnover rate
Information technology and related personnel	43	1	1	2.33
Legal and support personnel	19	2	8	42.11
Regulatory inspectors	842	11	29	3.44
Total	904	14	38	4.20

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
 - a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
 - b) for which persons require advanced knowledge in a specified subject area or science or learning field, and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
 - c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
 - d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees.

The table below identifies the major reasons why staff left the department.

Table 3.5.3 Reasons why staff left the department for the period 1 April 2025 and 31 March 2026

Termination Type	Number	% of Total Resignations
Death	31	9.57
Resignation	54	16.67
Expiry of contract	0	0
Departmental/criminal charges pending	0	0
Dismissal - misconduct	22	6.79
Transfers to other Public Service Departments	34	10.24
Retirement	180	55.56

Termination Type	Number	% of Total Resignations
Discharged due to ill health	11	3.40
Total	332	100
Total number of employees who left as a % of total employment		4.74

Table 3.5.4 Promotions by critical occupation for the period 1 April 2025 and 31 March 2026

Occupation	Employees 1 April 2025	Promotions to another salary level	Salary level promotions as a % of employees by occupation	Progressions to another notch within a salary level	Notch progression as a % of employees by occupation
Information technology and related personnel	43	0	0	0	0
Legal and support personnel	19	2	10.53	0	0
Regulatory inspectors	842	18	2.14	24	2.85
Total	904	20	2.21	24	2.65

Table 3.5.5 Promotions by salary band for the period 1 April 2025 and 31 March 2026

Salary Band	Employees 1 April 2025	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Lower skilled (Levels 1-2)	22	0	0	0	0
Skilled (Levels 3-5)	464	1	0.22	219	47.20
Highly skilled production (Levels 6-8)	5 996	26	0.43	3 907	65.16
Highly skilled supervision (Levels 9-12)	648	15	2.31	449	69.29
Senior Management (Level 13- 16)	119	5	4.20	65	54.62
Contract (Levels 1-2)	0	0	0	0	0
Contract (Levels 3-5)	4	0	0	0	0
Contract (Levels 6-8)	0	0	0	0	0

Salary Band	Employees 1 April 2025	Promotions to another salary level	Salary bands promotions as a % of employees by salary level	Progressions to another notch within a salary level	Notch progression as a % of employees by salary bands
Contract (Levels 9-12)	5	0	0	0	0
Contract (Leve 13- 16)	6	0	0	0	0
Total	7 264	47	0.65	4 640	63.88

3.6 EMPLOYMENT EQUITY

Table 3.6.1 Total number of employees (including employees with disabilities) in each of the following occupational categories as on 31 March 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Clerical support workers	1 171	81	12	16	2 479	187	26	122	4 094
Elementary	59	2	0	0	172	7	0	0	240
Managers	154	13	3	14	156	8	5	16	369
Other	10	0	0	1	17	1	0	4	33
Plant and machine operators and assemblers	179	7	0	1	32	0	0	0	219
Professionals	347	23	4	11	448	25	9	38	905
Protect rescue social health science support personnel	86	5	0	1	54	2	0	3	151
Technicians and associate technical occupations	460	29	4	9	451	24	6	5	988
Total	2 466	160	23	53	3 809	254	46	188	6 999
Employees with disabilities	55	3	0	2	49	3	1	2	115

Table 3.6.2 Total number of employees (including employees with disabilities) in each of the following occupational bands as on 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced middle management	280	16	4	14	265	11	8	19	617
Semi-skilled and discretionary	104	6	0	0	294	21	0	0	425
Senior management	48	4	2	6	45	2	3	6	116
Skilled qualified and junior management	2 029	133	17	31	3 187	219	35	162	5 813
Top management	3	0	0	2	1	0	0	1	7
Unskilled and defined decision	2	1	0	0	17	1	0	0	21
Total	2466	160	23	53	3809	254	46	188	6 999
Employees with disabilities	55	3	0	2	49	3	1	2	115

Table 3.6.3 Recruitment for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced middle management	7	0	0	0	6	0	1	1	15
Semi-skilled and discretionary	1	0	0	0	19	1	0	0	21
Senior management	1	1	0	1	4	0	0	0	7
Skilled, qualified, and junior management	20	5	0	0	15	1	0	0	41
Top management	0	0	0	0	0	0	0	0	0
Unskilled and defined decision	0	0	0	0	1	0	0	0	1
Total	29	6	0	1	45	2	1	1	85
Employees with disabilities	0	0	0	0	1	0	0	0	1

Table 3.6.4 Promotions for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced middle management	10	0	0	0	4	0	0	1	15
Semi-skilled and discretionary	0	0	0	0	1	0	1	0	2
Senior management	3	0	0	0	2	0	0	0	5
Skilled, qualified and junior management	12	1	0	0	12	0	0	0	25
Top management	0	0	0	0	0	0	0	0	0
Unskilled and defined decision	0	0	0	0	0	0	0	0	0
Total	25	1	0	0	19	0	1	1	47
Employees with disabilities	0	0	0	0	2	0	0	0	2

Table 3.6.5 Terminations for the period 1 April 2025 to 31 March 2026

Occupational band	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Professionally qualified and experienced middle management	17	2	4	3	11	1	2	2	42
Semi-skilled and discretionary	7	2	0	0	14	0	1	0	24
Senior management	2	3	0	0	5	0	0	0	10
Skilled, qualified, and junior management	86	6	2	6	117	12	2	25	256
Top management	0	0	0	0	0	0	0	0	0
Unskilled and defined decision	0	0	0	0	0	0	0	0	0
Total	112	13	6	9	147	13	5	27	332
Employees with disabilities	2	0	0	1	2	0	0	0	5

Table 3.6.6 Disciplinary action for the period 1 April 2025 to 31 March 2026

Disciplinary action	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Guilty	13	0	1	0	2	0	0	0	16
Not Guilty	4	0	0	0	3	0	0	0	7
Not required	15	0	1	0	26	2	1	0	45
Resigned	2	0	0	0	1	0	0	0	3
Withdrawn	0	0	0	0	0	0	0	0	0
Total	34	0	2	0	32	2	1	0	71

Table 3.6.7 Skills development for the period 1 April 2025 to 31 March 2026

Occupational category	Male				Female				Total
	African	Coloured	Indian	White	African	Coloured	Indian	White	
Administrative line function and support personnel	980	27	3	6	1 529	60	12	32	2 649
Agricultural related and support personnel	3	0	0	0	0	0	0	0	3
Artisans and support personnel	9	1	0	0	37	0	0	0	47
Communication and information related personnel	0	0	0	0	0	0	0	0	0
Human resources and support personnel	2	1	0	0	14	2	0	0	19
Information technology and related personnel	36	0	0	0	42	0	0	1	79
Legal and support personnel	0	0	0	0	0	0	0	0	0
Management and general support personnel	255	11	2	0	267	2	1	6	544
Regulatory and support personnel	407	37	7	6	375	16	8	4	860
Total	1 692	77	12	12	2 264	80	21	43	4 201
Employees with disabilities	24	0	0	1	17	0	0	0	42

3.7 SIGNING OF PERFORMANCE AGREEMENTS BY SMS MEMBERS

All SMS members must conclude and sign performance agreements within specific timeframes. Information on the signing of performance agreements by SMS members, reasons for non-compliance within the prescribed timeframes, and disciplinary steps taken is presented here.

Table 3.7.1 Signing of Performance Agreements by SMS members as on 31 May 2025

SMS Level	Total number of funded SMS posts	Total number of SMS members	Total number of signed performance agreements	Signed performance agreements as % of total number of SMS members
Director-General/ Head of Department	1	1	1	100
Salary Level 16	2	2	2	100
Salary Level 15	7	4	4	100
Salary Level 14	30	26	26	100
Salary Level 13	101	95	95	100
Total	141	128	128	100

Notes

- In the event of a National or Provincial election occurring within the first three months of a financial year all members of the SMS must conclude and sign their performance agreements for that financial year within three months following the month in which the elections took place. For example, if elections took place in April, the reporting date in the heading of the table above should change to 31 July 20ZZ.

Table 3.7.2 Reasons for not having concluded Performance agreements for all SMS members as on 31 May 2025

Reasons
Not applicable

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

Table 3.7.3 Disciplinary steps taken against SMS members for not having concluded Performance agreements as on 31 May 2025

Reasons
Not applicable

Notes

- The reporting date in the heading of this table should be aligned with that of Table 3.7.1.

3.8 PERFORMANCE REWARDS

To encourage good performance, the department has granted the following performance rewards during the year under review. The information is presented by race, gender, disability, salary bands, and critical occupations (see definition in notes below).

Table 3.8.1 Performance Rewards by race, gender and disability for the period 1 April 2025 to 31 March 2026

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
African	0	6 275	0	0	0
Male	0	2 466	0	0	0
Female	0	3 809	0	0	0
Asian	0	69	0	0	0
Male	0	23	0	0	0
Female	0	46	0	0	0
Coloured	0	414	0	0	0
Male	0	160	0	0	0
Female	0	254	0	0	0
White	0	241	0	0	0
Male	0	53	0	0	0
Female	0	188	0	0	0

Race and Gender	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within group	Cost (R'000)	Average cost per employee
Total	0	6 999	0	0	0

Table 3.8.2 Performance Rewards by salary band for personnel below Senior Management Service for the period 1 April 2025 to 31 March 2026

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total cost (R'000)	Average cost per employee	
Lower Skilled (Levels 1-2)	0	22	0	0	0	0
Skilled (Levels 3-5)	0	456	0	0	0	0
Highly skilled production (Levels 6-8)	0	5 777	0	0	0	0
Highly skilled supervision (Levels 9-12)	0	611	0	0	0	0
Contract (Levels 1-2)	0	0	0	0	0	0
Contract (Levels 3-5)	0	5	0	0	0	0
Contract (Levels 6-8)	0	0	0	0	0	0
Contract (Levels 9-12)	0	5	0	0	0	0
Total	0	6 876	0	0	0	0

Table 3.8.3 Performance Rewards by critical occupation for the period 1 April 2025 to 31 March 2026

Critical occupation	Beneficiary Profile			Cost	
	Number of beneficiaries	Number of employees	% of total within occupation	Total cost (R'000)	Average cost per employee
Information technology and related personnel	0	155	0	0	0
Legal and support personnel	0	13	0	0	0
Regulatory inspectors	0	847	0	0	0
Total	0	1 015	0	0	0

Notes

- The CORE classification, as prescribed by the DPSA, should be used for completion of this table.
- Critical occupations are defined as occupations or sub-categories within an occupation –
 - a) in which there is a scarcity of qualified and experienced persons currently or anticipated in the future, either because such skilled persons are not available or they are available but do not meet the applicable employment criteria;
 - b) for which persons require advanced knowledge in a specified subject area or science or learning field, and such knowledge is acquired by a prolonged course or study and/or specialised instruction;
 - c) where the inherent nature of the occupation requires consistent exercise of discretion and is predominantly intellectual in nature; and
 - d) in respect of which a department experiences a high degree of difficulty to recruit or retain the services of employees;

Table 3.8.4 Performance related rewards (cash bonus), by salary band for Senior Management Service for the period 1 April 2025 to 31 March 2026

Salary band	Beneficiary Profile			Cost		Total cost as a % of the total personnel expenditure
	Number of beneficiaries	Number of employees	% of total within salary bands	Total cost (R'000)	Average cost per employee	
Band A	0	92	0	0	0	0
Band B	0	24	0	0	0	0
Band C	0	4	0	0	0	0
Band D	0	3	0	0	0	0
Total	0	123	0	0	0	0

3.9 FOREIGN WORKERS

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

Table 3.9.1 Foreign workers by salary band for the period 1 April 2025 and 31 March 2026

Salary band	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
None						

Table 3.9.2 Foreign workers by major occupation for the period 1 April 2025 and 31 March 2026

Major occupation	01 April 2025		31 March 2026		Change	
	Number	% of total	Number	% of total	Number	% Change
None						

3.10 LEAVE UTILISATION

The Public Service Commission identified the need to carefully monitor sick leave within the public service. The following tables provide an indication of the use of sick leave and disability leave. In both cases, the estimated cost of the leave is also provided.

Table 3.10.1 Sick leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days	% Days with medical certification	Number of employees using sick leave	% of total employees using sick leave	Average days per employee	Estimated cost (R'000)
Lower skilled (Levels 1-2)	210	88.60	20	0.30	10.50	151
Skilled (Levels 3-5)	4 789	87.30	435	6.20	11	5 155
Highly skilled production (Levels 6-8)	68 572	83.20	5 850	83.80	11.72	118 118
Highly skilled supervision (Levels 9-12)	5 601	81.10	576	8.20	9.72	19 575
Top and Senior management (Levels 13-16)	814	85.10	93	1.30	8.75	4 323
Contract (Levels 1-2)	0	0	0	0	0	0
Contract (Levels 3-5)	1	0	1	0	1	1
Contract (Levels 6-8)	0	0	0	0	0	0
Contract (Levels 9-12)	114	73.80	15	0.20	7.60	414
Contract (Levels 13-16)	7	14.30	3	0	2.33	15
Total	80 108	83.30	6 993	100	11.46	147 752

Table 3.10.2 Disability leave (temporary and permanent) for the period 1 January 2025 to 31 December 2025

Salary band	Total days	% Days with medical certification	Number of employees using disability leave	% of total employees using disability leave	Average days per employee	Estimated cost (R'000)
Lower skilled (Levels 1- 2)	0	0	0	0	0	0
Skilled (Levels 3-5)	167	100	11	6.20	15.18	186
Highly skilled production (Levels 6-8)	7 057	100	147	83.10	48	12 496
Highly skilled supervision (Levels 9-12)	787	100	16	9	49.19	2 516
Senior management (Levels 13-16)	176	100	3	1.70	58.67	908
Contract (Levels 1-2)	0	0	0	0	0	0
Contract (Levels 3-5)	0	0	0	0	0	0
Contract (Levels 6-8)	0	0	0	0	0	0
Contract (Levels 9-12)	0	0	0	0	0	0
Contract (Levels 13-16)	0	0	0	0	0	0
Total	8 187	100	177	100	46.25	16 106

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

Table 3.10.3 Annual Leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days taken	Number of employees using annual leave	Average per employee
Lower skilled (Levels 1-2)	444	21	21.14
Skilled (Levels 3-5)	10 943	454	24.10
Highly skilled production (Levels 6-8)	162 314	6 037	26.89
Highly skilled supervision (Levels 9-12)	17 527	652	26.89
Senior management (Levels 13-16)	3 361	121	27.78
Contract (Levels 1-2)	0	0	0

Salary band	Total days taken	Number of employees using annual leave	Average per employee
Contract (Levels 3-5)	38	3	12.67
Contract (Levels 6-8)	0	0	0
Contract (Levels 9-12)	411	22	18.69
Contract (Levels 13-16)	124	7	17.71
Total	195 162	7 317	26.67

Table 3.10.4 Capped leave for the period 1 January 2025 to 31 December 2025

Salary band	Total days of capped leave taken	Number of employees using capped leave	Average number of days taken per employee	Total employees with capped leave as at 31 December 2025	Total days of capped leave available as of 31 December 2025	Average capped leave per employee as on 31 December 2025
Lower skilled (Levels 1-2)	0	0	0	0	0	0
Skilled (Levels 3-5)	293	7	41.86	29	1 412	48.69
Highly skilled production (Levels 6-8)	4 794	84	57.07	752	24 794	32.97
Highly skilled supervision (Levels 9-12)	982	13	75.54	159	6 094	38.33
Senior management (Levels 13-16)	292	2	146	37	1 612	43.57
Total	6 361	106	60	977	33 912	34.71

The following table summarises payments made to employees as a result of leave that was not taken.

Table 3.10.5 Leave payouts for the period 1 April 2025 and 31 March 2026

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Leave payout for 2025/26 due to non-utilisation of leave for the previous cycle	1 083	36	30
Capped leave payouts on termination of service for 2025/26	14 011	88	159

Reason	Total amount (R'000)	Number of employees	Average per employee (R'000)
Current leave payout on termination of service for 2025/26	1 998	21	95
Total	17 092	145	118

3.10 HIV/AIDS & HEALTH PROMOTION PROGRAMMES

Table 3.11.1 Steps taken to reduce the risk of occupational exposure

Units/categories of employees identified to be at high risk of contracting HIV & related diseases (if any)	Key steps taken to reduce the risk
None	Not applicable

Table 3.11.2 Details of Health Promotion and HIV/AIDS Programmes (tick the applicable boxes and provide the required information)

Question	Yes	No	Details, if yes
1. Has the department designated a member of the SMS to implement the provisions contained in Chapter 4, Part 3, Section 55 of the Public Service Regulations, 2016? If so, provide her/his name and position.	X		The incumbent retired on 31 December 2014. The post has been funded with effect 01 December 2025, and the recruitment process is underway. Ms L.V. Moshoeite has been appointed to act.
2. Does the department have a dedicated unit or has it designated specific staff members to promote the health and well-being of your employees? If so, indicate the number of employees who are involved in this task and the annual budget that is available for this purpose.	X		Deputy Director: Quality of Work life: Ms L.V. Moshoeite, Acting Deputy Director: Occupational Health and Safety and 1 Assistant Director. The annual budget for the Programme is all-encompassing and amounts to approximately R 1,800,000.00.

Question	Yes	No	Details, if yes
3. Has the department introduced an Employee Assistance or Health Promotion Programme for your employees? If so, indicate the key elements/services of this Programme.	X		a) Hybrid Model: External service provider ICAS: Counselling, Trauma debriefing, HIV and Chronic Disease Management, life skills and marketing of all Wellness services. Functional 24-hour toll-free telephone counselling available to employees and their immediate family members and LYRA HUB: Online Wellness services accessible to employees. Internal services: Workplace-based interventions: Quality of Work-life Management Sub-Directorate: b) Health Calendar events conducted virtually & Health and Productivity Policy implemented: ongoing Work-life Balance and Chronic Disease Management awareness / educational sessions are conducted and themed, monthly desk drops distributed through Internal Communication. February: Sexually Transmitted Infection (STI) & Condom usage awareness desk drop distributed. March: TB & promotion of Healthy Lifestyles awareness desk drop distributed. April: Healthy Lifestyle awareness, health screening and HIV awareness desk drop distributed. May: Know Your HIV Status Campaign and Candlelight Memorial Day desk drop. June: Blood screening and Blood Donation Clinic, Substance Abuse awareness and Sports Day conducted. July: Men's Health Day: Prostate Cancer and Medical Male Circumcision (MMC) awareness conducted. August: Mental health awareness and stress management conducted. September: Heart and Mental Health awareness and Sports Day conducted. October: Women's Health Day: Breast and Cervical Cancer education conducted. November: Red Ribbon awareness campaigns conducted. December: World AIDS Day & Sports Day conducted.

Question	Yes	No	Details, if yes
			c) HIV / STI / TB Management Policy implemented; HIV / AIDS Peer education programme implemented; quarterly HIV Counselling and Testing conducted; Blood Screening and Blood Donation Clinics held after every 8 weeks. HIV/ STI/TB & Healthy Lifestyle brochures distributed, male & female condoms distributed. d) Wellness Management Policy implemented: quarterly Health Screening such as Blood Pressure, Blood Sugar, Cholesterol, BMI, Stress and Obesity screening conducted. Ongoing Healthy Lifestyles Campaigns and educational sessions conducted. e) Performance Enhancement Programmes: quarterly Sports and Wellness Days conducted, Life skills offered to employees (Stress Management, Trauma debriefing, Financial Management, Interpersonal Relations, Marital, Parenting, etc.). f) SHERQ Management: SHE Representative appointed, Health Risk Assessments, vaccinations of employees at Harbours, Holding Facilities, Office Inspections and Audits done regularly. Reports with recommendations submitted to Director-General (DG).

Question	Yes	No	Details, if yes
4. Has the department established (a) committee(s) as contemplate in Chapter 4, Part 3, Section 55 of the Public Service Regulations, 2001? If so, please provide the names of the members of the committee and the stakeholder(s) that they represent.	X		90 DHA employees representing all the Provinces were appointed as Employee Wellness Committee members and trained as HIV / AIDS Peer educators; there are between five (5) and eight (8) employees per Province, including the National Office. Their names are as follows: National Office: S. Mtimkhulu, S. Maja, L. Khoza, K. Siko, P. Nxumalo, D. Magano, T. Sekhu, S. Phasha, S. Sibanyoni, L. Khoza, N. Masanabo, J. Ramalekana. North West Province: A. Amadien, P. Masilela, S. M. Mogapi, K. I. Mathobela, S. Gaii. Free State Province: D. Moholo, T. Sebueng, M. Lepitsi, T. Khobotlo, D. Louw, P. Mohlabane, M. Qhaba, M. Moshou, S. Sebobane, E. Mangelane. Gauteng Province: S. Sambo, N. Nkanyani, L. Molantoa, M. Mbebe, J. Segone, F. Bam, J. Hlalele, M. Kgosinaga, T. Gabayi, S. Mvelo Mkhwanazi, K. Mosoeu. Limpopo Province: P. M. Mashita, K. M. Komape, M. R. Komape, D. W. Rago-lane, P. C. Madzivhandila, T. J. Mudau, P. I. Moleba, M. K. Mabokelwa. Western Cape Province: N. Madolo, S. Mathiso, Z. Ndukwana, S. Mayekiso, N. Mtimkhulu, S. Fiyani, S. Renene, K. Bikwana. Eastern Cape Province: L. Jama, T. Sajini, P. Maeselana-Ndungane, S. Timakwe, N. Ndashe, M. Ngqezana, A. Matandabuzo, N. Koyana, O. Nomnqa. Mpumalanga Province: Z. Mahlangu, G. Mashiane, T. Lusibane, M. Maluleke, M. Sibiya-Nhlambo, P. Mashishi, N. Masilela. Northern Cape: L. Hlophe, E. Pretorius, M. Malinga, B. M. Maroane, N. E. Nel, T. J. Selometsi, E. January, D. Pietersen. KwaZulu Natal: N. Ndlovu, N. Mhlongo, B. Gabela, P. Nduli, S. Mbanjwa, S. Cebekhulu, M. Masondo, S. Zondo. All the above-mentioned Committee Members served their three (3) year Term of Office from 2023 to 2025. Their term of office expired on 31 March 2025. New peer educators per Province will be nominated, appointed and trained in 2026. They will serve a 4-year term of office.

Question	Yes	No	Details, if yes
5. Has the department reviewed its employment policies and practices to ensure that these do not unfairly discriminate against employees on the basis of their HIV status? If so, list the employment policies/practices so reviewed.	X		a) DHA HIV/STI/TB Policy Operational Plan 2025/2026 (DHA Annual Plan signed by DG and submitted to DPSA. b) DHA HIV/STI/TB Management Policy. c) Wellness Management Policy. d) Health and Productivity Management Policy. e) SHERQ. f) HIV AIDS Peer Education Programme implemented. g) Ongoing HIV / STI / TB education, awareness sessions conducted.
6. Has the department introduced measures to protect HIV-positive employees or those perceived to be HIV-positive from discrimination? If so, list the key elements of these measures.	X		a) HIV / STI / TB Operational Policy Annual Plan signed by DG and submitted to DPSA: emphasises the Protection of Human Rights, DE stigmatisation towards HIV Positive employees, ongoing education about voluntary counselling and testing and voluntary disclosure. b) Annual EWP Operational Plan with HIV/STI/TB activity set targets and compliance issues. c) HIV/AIDS Peer Education Programme implemented: 36 meetings held per quarter and information sharing sessions conducted on a monthly basis by Peer Educators, monthly reports submitted to Head Office. d) 0 new disclosures on status to EWP, ongoing care and support provided to existing employees who had previously disclosed.

Question	Yes	No	Details, if yes
7. Does the department encourage its employees to undergo Voluntary Counselling and Testing? If so, list the results that you have achieved.	X		a) Quarterly Voluntary HIV Counselling and Testing conducted by GEMS: 310 employees tested, all employees tested negative, 0 employees tested positive, 1 enrolled to ARV clinics, 1 disclosed the status to the public and is an HIV Peer Educator. b) Quarterly Health Screenings conducted by GEMS: 310 employees tested for Blood pressure, Blood Sugar, Body Mass Index (BMI), and cholesterol. c) 7300 male condoms and 2500 female condoms distributed, 12 HIV / STI / TB, Chronic Illnesses and Healthy Living Lifestyles brochures and desk drops distributed through Internal Communication. d) 10 x Blood Screening & Blood Donation Clinics conducted after every 8 weeks: 200 regular blood donors screened, 160 donated blood and 40 employees were declined due to various reasons, such as low iron levels, being on antibiotics, operations, etc. 50 employees attended Blood Education.
8. Has the department developed measures/indicators to monitor & evaluate the impact of its health promotion programme? If so, list these measures/indicators.	X		a) Developed and submitted costed Operational Plan with monthly, quarterly and annual targets. b) Monthly, quarterly and annual reports developed and submitted with evidence of attendance registers, reports from GEMS and LYRA Wellness Service Provider, employees attended calendar events awareness sessions, 310 employees tested for HIV, all tested negative and 0 tested positive, 310 employees undertook Health Screening: Blood Sugar, Blood Pressure, Cholesterol, and BMI. c) Analysed GEMS and LYRA reports and developed intervention programmes in the form of Educational and Awareness Sessions. d) Annual EWP Health Calendar of Events incorporated into DHA Year Planner. e) Minutes and reports with recommendations from Peer Educators and SHE representatives submitted and incorporated into monthly and quarterly reports of DHA.

3.12 LABOUR RELATIONS

Table 3.12.1 Collective agreements for the period 1 April 2025 and 31 March 2026

Subject matter	Date
GPSSBC Resolution 4 of 2025: Agreement on the transfer and integration of staff into the Border Management Authority	7 October 2025

The following table summarises the outcome of disciplinary hearings conducted within the department for the year under review.

Table 3.12.2 Misconduct and disciplinary hearings finalised for the period 1 April 2025 and 31 March 2026

Outcomes of disciplinary hearings	Number	% of total
Correctional counselling	1	1.41
Verbal warning	0	0
Written warning	2	2.82
Final written warning	3	4.23
Suspended without pay	3	4.23
Deceased	2	2.82
Resignation	3	4.23
Dismissal	10	14.08
Guilty	39	54.93
Not guilty	7	9.86
Retirement	1	1.41
Case withdrawn	0	0
Total	71	100

Table 3.12.3 Types of misconduct addressed at disciplinary hearings for the period 1 April 2025 and 31 March 2026

Type of misconduct	Number	% of total
Absenteeism	1	1.41
Aiding and abetting	7	9.86
Assault	0	0
Failure to follow correct procedure	53	74.65
Improper conduct	2	2.82
Insubordination	2	2.82
Misrepresentation	5	7.04
Negligence	0	0
Sexual harassment	1	1.41
Total	71	100

Table 3.12.4 Grievances logged for the period 1 April 2025 and 31 March 2026

Grievances	Number	% of total
Number of grievances resolved	56	77.78
Number of grievances not resolved	16	22.22
Total number of grievances lodged	72	100

Table 3.12.5 Disputes logged with Councils for the period 1 April 2025 and 31 March 2026

Disputes	Number	% of total
Number of disputes upheld	8	22.22
Number of disputes dismissed	28	77.78
Total number of disputes lodged	36	100

Table 3.12.6 Strike actions for the period 1 April 2025 and 31 March 2026

Total number of persons working days lost	0
Total costs working days lost	0
Amount recovered as a result of no work no pay (R'000)	0

Table 3.12.7 Precautionary suspensions for the period 1 April 2025 and 31 March 2026

Number of people suspended	5
Number of people whose suspension exceeded 30 days	5
Average number of days suspended	129
Cost of suspension (R'000)	837

3.13 SKILLS DEVELOPMENT

This section highlights the department's efforts in skills development.

Table 3.13.1 Training needs identified for the period 1 April 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at start of the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0	0	0	0	0
	Male	2	0	0	0	0
Professionals	Female	578	0	294	0	294
	Male	441	0	230	0	230
Technicians and associate professionals	Female	500	0	184	0	184
	Male	521	0	196	0	196

Occupational category	Gender	Number of employees as at 1 April 2025	Training needs identified at start of the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Clerical Support Workers	Female	2 885	0	1 048	0	1 048
	Male	1 305	0	623	0	623
Service and sales workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Labourers and related workers	Female	1	0	0	0	0
	Male	1	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators	Female	31	0	15	0	15
	Male	191	0	80	0	80
Senior officials and managers	Female	194	0	80	0	80
	Male	199	0	105	0	105
Elementary (Cleaners and groundsmen)	Female	189	0	120	0	120
	Male	64	0	30	0	30
Protect Rescue Social Health Science Support Pers (security)	Female	61	0	4	0	4
	Male	99	0	13	0	13
Others (Chairperson Refugee Standing Committee)	Female	1	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	4 440	0	1 745	0	1 745
	Male	2 824	0	1 277	0	1 277
Total		7 252	0	3 022	0	3 022

Table 3.13.2 Training provided for the period 1 April 2025 and 31 March 2026

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Legislators, senior officials and managers	Female	0	0	0	0	0
	Male	2	0	0	0	0
Professionals	Female	578	0	450	0	450
	Male	441	0	290	0	290
Technicians and associate professionals	Female	500	0	316	0	316
	Male	521	0	299	0	299
Clerical Support Workers	Female	2 885	0	1 621	0	1 621
	Male	1 305	0	639	0	639
Service and sales workers	Female	0	0	0	0	0
	Male	1	0	0	0	0
Skilled agriculture and fishery workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Labourers and related workers	Female	1	0	0	0	0
	Male	1	0	0	0	0
Craft and related trades workers	Female	0	0	0	0	0
	Male	0	0	0	0	0
Plant and machine operators	Female	31	0	21	0	21
	Male	191	0	103	0	103
Senior officials and managers	Female	194	0	168	0	168
	Male	199	0	165	0	165
Elementary (Cleaners and groundsman)	Female	189	0	57	0	57
	Male	64	0	16	0	16

Occupational category	Gender	Number of employees as at 1 April 2025	Training provided within the reporting period			
			Learnerships	Skills programmes & other short courses	Other forms of training	Total
Protect Rescue Social Health Science Support Pers (security)	Female	61	0	24	0	24
	Male	99	0	32	0	32
Others (Chairperson Refugee Standing Committee)	Female	1	0	0	0	0
	Male	0	0	0	0	0
Sub Total	Female	4 440	0	2 657	0	2 657
	Male	2 824	0	1 544	0	1 544
Total		7 264	0	4 201	0	4 201

3.14 INJURY ON DUTY

The following tables provide basic information on injury on duty.

Table 3.14.1 Injury on duty for the period 1 April 2025 and 31 March 2026

Nature of injury on duty	Number	% of total
Required basic medical attention only	17	100
Temporary Total Disablement	0	0
Permanent Disablement	0	0
Fatal	0	0
Total	17	100

3.15 UTILISATION OF CONSULTANTS

The following tables relate to information on the utilisation of consultants in the department. In terms of the Public Service Regulations, “consultant” means a natural or juristic person or a partnership who or which provides in terms of a specific contract on an ad hoc basis any of the following professional services to a department against remuneration received from any source:

- (a) The rendering of expert advice;
- (b) The drafting of proposals for the execution of specific tasks; and
- (c) The execution of a specific task which is of a technical or intellectual nature, but excludes an employee of a department.

Table 3.15.1 Report on consultant appointments using appropriated funds for the period 1 April 2025 and 31 March 2026

Project title	Total number of consultants that worked on project	Duration Work days	Contract value in Rand
Senior Researcher/Report Writer for the Electoral Reform Consultant Panel	4	176	1 829 128.04
Resources address deficiencies in the audit action plan to assist with the preparation of 2025 / 2026 interim and annual financial statements	2	253	1 332 175
Mainframe system - resource	2	263	2 873 030
Resource appointed to act as CD: SCM & Assets and Head of PPP Unit, to assist with the implementation of the 2025 interim and annual financial statements	1	97	975 000
Provide accounting resources (Queen Mmazwi) to assist property and facilities management with interim and annual financial statements	1	261	292 002.39
Total	10	1 050	7 301 335.43

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
Five	10	1 050	7 301 335.43

Table 3.15.2 Analysis of consultant appointments using appropriated funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None			

Table 3.15.3 Report on consultant appointments using Donor funds for the period 1 April 2025 and 31 March 2026

Project title	Total Number of consultants that worked on project	Duration Work days	Donor and contract value in Rand
Refugees Appeals Authority – Backlogs	8	252	UNHCR RDP Funding 5 662 128

Total number of projects	Total individual consultants	Total duration Work days	Total contract value in Rand
1	8	2 016	5 662 128

Table 3.15.4 Analysis of consultant appointments using Donor funds, in terms of Historically Disadvantaged Individuals (HDIs) for the period 1 April 2025 and 31 March 2026

Project title	Percentage ownership by HDI groups	Percentage management by HDI groups	Number of consultants from HDI groups that work on the project
None			

3.16 SEVERANCE PACKAGES

Table 3.16.1 Granting of employee-initiated severance packages for the period 1 April 2025 and 31 March 2026

Salary band	Number of applications received	Number of applications referred to the MPSA	Number of applications supported by MPSA	Number of packages approved by department
Lower Skilled (Levels 1-2)	0	0	0	0
Skilled (Levels 3-5)	4	4	4	4
Highly Skilled Production (Levels 6-8)	69	57	57	57
Highly Skilled Supervision (Levels 9-12)	20	16	16	16
Senior Management (Levels 13-16)	4	4	4	4
Total	97	81	81	81



PART E

PFMA COMPLIANCE REPORT

PART E: PFMA COMPLIANCE REPORT

1. IRREGULAR, FRUITLESS AND WASTEFUL, UNAUTHORISED EXPENDITURE AND MATERIAL LOSSES

1.1 IRREGULAR EXPENDITURE

a) Reconciliation of irregular expenditure

Description	2025/26	2024/25
	R'000	R'000
Opening balance	202 658	728 658
Add: Irregular expenditure confirmed	201 212	225 391
Less: Irregular expenditure condoned	(107)	-
Less: Irregular expenditure not condoned and removed	(401 593)	(751 388)
Less: Irregular expenditure recoverable	-	-
Less: Irregular expenditure not recovered and written off	-	(3)
Closing balance	2 170	202 658

The closing balance of R2,170 million relates to the deviation for appointing the senior researcher for the Electoral Reform Consultation in the 2024/2025 financial year.

Reconciling notes

Description	2025/26	2025/25
	R'000	R'000
Irregular expenditure that was under assessment in 2024/25	2 293	

¹ Group similar items

² Total unconfirmed irregular expenditure (assessment), losses (determination), and criminal conduct (investigation)

Description	2025/26	2025/25
	R'000	R'000
Irregular expenditure that relates to 2023/24 and identified in 2024/25	-	
Irregular expenditure for the current year	201 212	225 391
Total	203 505	225 391

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

Description ¹	2025/26	2024/25
	R'000	R'000
Irregular expenditure under assessment	-	-
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	16
Total²	-	16

There's no irregular expenditure under investigation.

c) Details of current and previous year irregular expenditure condoned

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure condoned	107	-
Total	-	-

National Treasury condoned irregular expenditure in the amount of R107 000.

d) Details of current and previous year irregular expenditure removed - (not condoned)

Description	2025/26	2023/24
	R'000	R'000
Irregular expenditure NOT condoned and removed	202 551	526 016
Total	202 551	526 016

Irregular expenditure cases not condoned and removed

- 2018/19 COE virement implemented without National Treasury's approval - R2.671 million.
- Security Contract DHA 07/2014- Bid not evaluated in terms of PPR – R199.971 million.
- No approval granted for Back-office ID processing to use an external Venue – R17 000.

2024/25 / current year irregular expenditure confirmed:

- Deviation associated with appointing the senior researcher for the Electoral Reform Consultation in the 2024/2025 financial year – R2.170 million.

e) Details of current and previous year irregular expenditure recovered

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure recovered	-	-
Total	-	-

No irregular expenditure was recovered during the year under review.

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

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure written off	-	3
Total	-	3

No irregular expenditure was written off during the year under review.

Additional disclosure relating to Inter-Institutional Arrangements

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

Description
ABIS contract value = R475 million
ABIS current year expenditure = R67.979 million
TOTAL: R475 million

The ABIS procurement was done through SITA. During the regularity audit of SITA in the 2019/20 financial year, the AGSA found that the procurement process was compromised and held the expenditure to be irregular. SITA accepted the non-compliance finding. As the expenditure was incurred by the Department, the AGSA, in the 2019/2020 financial year, raised a finding that the ABIS contract expenditure was irregular and should be disclosed as such by the Department. Due to the timing of the finding, the Department and the AGSA agreed to disclose the ABIS expenditure as irregular expenditure under investigation and to appoint a forensic auditor to investigate the matter. The forensic audit confirmed that the contract was irregular and recommended, inter alia, that disciplinary action be taken against departmental officials involved in the process. The Department implemented the recommendations, and disciplinary action was taken against the departmental officials involved. The criminal investigation is still ongoing.

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

Description	2025/26	2024/25
	R'000	R'000
Digitisation – goods and services not procured by or through SITA, but through a deviation.	108 890 85 130 805	130 510 8 262 16 318
Dark Fibre CBX and Liquid Tech – goods and services not procured by or through SITA, but through a deviation.	2 437	2 302
Total	194 825	157 392

The department procured IT goods and services under SITA and Treasury Regulation 16A6.4 deviations for the digitisation project.

i) Details of current and previous year disciplinary or criminal steps taken as a result of irregular expenditure

Disciplinary steps taken			
Project	Action taken	Outcome	Criminal case opened
Security Contract DHA 07/2014 - Bid not evaluated in terms of PPR	Officials responsible for irregular expenditure left the Department before disciplinary action could be taken		Yes

Disciplinary steps taken			
Project	Action taken	Outcome	Criminal case opened
ABIS	Six departmental officials formally charged	Not guilty	Yes
Digitisation	Formal disciplinary process commenced	No outcome yet	No
Dark Fibre, CBX, Liquid Tech	No disciplinary action taken		No
IT Firewalls	Two officials formally charged	One official dismissed; another resigned prior to conclusion of disciplinary matter	Yes

Criminal cases were opened in the ABIS and IT Firewalls matters. The IT Firewalls matter is also included in the SIU proclamation R154 of 2024.

1.2 FRUITLESS AND WASTEFUL EXPENDITURE

a) Reconciliation of fruitless and wasteful expenditure

Description	2025/26	2024/25
	R'000	R'000
Opening balance	105	40
Add: Fruitless and wasteful expenditure confirmed	56	104
Less: Fruitless and wasteful expenditure written off	-	(25)
Less: Fruitless and wasteful expenditure recoverable	(105)	(14)
Closing balance	56	105

Fruitless and wasteful expenditure confirmed of **R56 000** consists of the following:

- R39 000 worth of cases is recommended for recovery
- R17 000 is recommended for write-off.

Reconciling notes

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure that was under assessment in 2023/24		
Fruitless and wasteful expenditure that relates to 2023/24 and identified in 2024/25		
Fruitless and wasteful expenditure for the current year	56	104
Total	56	104

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

Description ³	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure under assessment	26 390	-
Fruitless and wasteful expenditure under determination	-	-
Fruitless and wasteful expenditure under investigation	15	-
Total⁴	26 405	-

³ Group similar items

⁴ Total unconfirmed fruitless and wasteful expenditure (assessment), losses (determination), and criminal conduct (investigation)

c) Details of current and previous year fruitless and wasteful expenditure recovered

Description	2025/26	2024/25
	R'000	R'000
Fruitless and wasteful expenditure recovered	(105)	(14)
Total	(105)	(14)

The Loss Control Committee recommended that the Accounting Officer recover fruitless and wasteful expenditure amounting to R105 000 during the 2024/25 financial year:

- R4 680.25: WC No-show on Accommodation.
- R1101.25: WC No-show on Accommodation
- R99 000: Northern Cape: Payment to incorrect supplier

In the financial year under review, an amount of R39 000 is recommended for recovery.

Fruitless and wasteful expenditure under assessment in the amount of R26 million relates to the kiosk project. This project was delayed because a former supplier failed to integrate the front-end solution with the departmental back-end solution.

As a preventative measure, the HQ Loss Control Committee has issued financial circular 04 of 2024/25 to create awareness on fruitless and wasteful expenditure to sensitise officials on what results in fruitless and wasteful expenditure and what officials ought to do in order to prevent such expenditure.

In terms of Circular 18 of 2015, traffic fines are recoverable immediately from the responsible official's salary through the debt management processes, so are the no-show losses unless the official can prove that the no-show could not be avoided and that he or she is not liable for the loss.

d) Details of current and previous year fruitless and wasteful expenditure not recovered and written off

Description	2024/25	2023/24
	R'000	R'000
Fruitless and wasteful expenditure written off	-	(25)
Total	-	(25)

The Loss Control Committee recommended writing off R17 000 in the current year, but processing was not possible due to budget limitations.

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

Disciplinary steps taken
No disciplinary action was taken as fruitless and wasteful expenditure is recovered from officials.

1.3 UNAUTHORISED EXPENDITURE

a) Reconciliation of unauthorised expenditure

Description	2024/2025	2023/2024
	R'000	R'000
Opening balance	-	-
Add: unauthorised expenditure confirmed	-	-
Less: unauthorised expenditure approved with funding	-	-
Less: unauthorised expenditure approved without funding	-	-
Less: unauthorised expenditure recoverable	-	-

⁵ This amount may only be written off against available savings

⁶ Group similar items

⁷ Total unconfirmed unauthorised expenditure (assessment), losses (determination), and criminal conduct (investigation)

Description	2024/2025	2023/2024
	R'000	R'000
Less: unauthorised not recovered and written off ⁵	-	-
Closing balance	-	-

The department did not incur any unauthorised expenditure in the financial year under review.

Reconciling notes

Description	2024/2025	2023/24
	R'000	R'000
Unauthorised expenditure that was under assessment in 2023/2024	-	-
Unauthorised expenditure that relates to 2023/2024 and identified in 2024/25	-	-
Unauthorised expenditure for the current year	-	-
Total	-	-

b) Details of current and previous year unauthorised expenditure (under assessment, determination, and investigation)

Description ⁶	2024/2025	2023/ 2024
	R'000	R'000
Unauthorised expenditure under assessment	-	-
Unauthorised expenditure under determination	-	-
Unauthorised expenditure under investigation	-	-
Total⁷	-	-

1.4 ADDITIONAL DISCLOSURE RELATING TO MATERIAL LOSSES IN TERMS OF PFMA SECTION 40(3)(B)(I) &(III))

a) Details of material losses through criminal conduct

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

b) Details of other material losses

Nature of other material losses	2024//2025	2023/2024
	R'000	R'000
Material Irregularity (MI) on inability to collect fines and penalties issued to conveyors	-	-
	-	-
	-	-
Total	-	-

The AGSA issued a Material Irregularity in 2023/24 on the department's inability to collect fines and penalties issued to conveyors in terms of sections 50(3) and (4) of the Immigration Act, 2002. The Accounting Officer responded to the MI and the AGSA subsequently issued recommendations to be implemented. The Department has implemented the MI Recommendations in so as far as it is within its mandate to do so.

c) Other material losses recoverable

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
	-	-
Total	-	-

d) Other material losses not recoverable and written off

Nature of losses	2024/2025	2023/2024
	R'000	R'000
<i>(Group major categories, but list material items)</i>	-	-
	-	-
	-	-
Total	-	-

2. LATE AND/OR NON-PAYMENT OF SUPPLIERS

Description	Number of invoices	Consolidated Value
		R'000
Valid invoices received	16 285	3 894 008
Invoices paid within 30 days or agreed period	15 947	3 762 788
Invoices paid after 30 days or agreed period	338	131 220
Invoices older than 30 days or agreed period (un-paid and without dispute)	0	0
Invoices older than 30 days or agreed period (un-paid and in dispute)	0	0

Reasons for not paying all invoices within 30 days include system downtime, incorrect banking details, suppliers changing banks and banking details, insufficient budget, and incorrect invoices. Senior managers are required to provide reasons why invoices are not paid within 30 days of the date of receipt. To facilitate invoice payments, the department implemented an automated invoice tracking system in April 2026.

3. SUPPLY CHAIN MANAGEMENT

3.1 PROCUREMENT BY OTHER MEANS

Project description	Name of supplier	Type of procurement by other means	Contract number	Value of contract R'000
Provide services to the Department on the issuance of smart ID cards to naturalised citizens	WLM Analytics	16A6.4	DHA-DEV01-2025/26	R 4 773
Cybersecurity forensic services	Facts Consulting	16A6.4	DHA-DEV07-2024/25	R 9 151
Stabilise the current live capture, service manager web and sub-systems, and develop and implement urgent system enhancements through work orders	BBD	16A6.4	DHA-DEV02-2025/26	R 9 000
Live Capture Modernisation, Maintenance and Support.	BBD	16A6.4	DHA-DEV02-2025/26	R 198 725
Total				R 221 649

3.2 CONTRACT VARIATIONS AND EXPANSIONS

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Extension of transaction advisor contract for the proposed public-private partnership (PPP) for the development of a home affairs consolidated head office, "Home Affairs Campus"	Utho Capital	Variation	DHA03-2019	R 7 550	R 1 594	R 0
Extension of electoral reform consultation panels (ERCP) researcher/report writer and his research assistants	Khanyisile Shezi - Ndletyana Advisory Services	Variation	DHA-DEV06-2024/25	R 223	R 114	R 0
Extension of electoral reform consultation panels (ERCP) researcher/report writer and his research assistants	Ndletyana Advisory Services	Variation	DHA-DEV04-2024/25	R 2 252	R 681	R 0
Extension of electoral reform consultation panels (ERCP) researcher/report writer and his research assistants	Philisiwe Constance Mpondo - Ndletyana Advisory Services	Variation	DHA-DEV06-2024/25	R 223	R 115	R 0
Extension of electoral reform consultation panels (ERCP) researcher/report writer and his research assistants	Zenani Tshangela - Ndletyana Advisory Services	Variation	DHA-DEV06-2024/25	R 223	R 115	R 0
Extension of ABIS support and maintenance contract for May 2025	Idemia	Variation	RFB1498/2016	R 409 886	R 4 526	R 116 326
Extension of HANIS and IJS support and maintenance contract for May 2025	XON Systems	Variation	DHA-DEV03-2021	R 205 010	R 7 594	R 258 831

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Extension without financial implications for the contract with 4 Chakras Consulting for the development of the DHA Operating model and review of the existing functional organisational structure	4 Chakras Consulting	Variation	DHA04-2023	R 2 888	R 0.00	R 0
Extension of ABIS support and maintenance contract from 01 June 2025 to 30 November 2025	IDEMIA	Variation	RFB1498/2016	R 409 886	R 44 567	R 120 852
Extension of HANIS and IJS support and maintenance contract from 01 June 2025 to 30 November 2025	XON Systems	Variation	DHA-DEV03-2021	R 205 010	R 45 562	R 266 424
Additional Oracle licenses, support, and maintenance	Oracle	Expansion	Frame001/2025	R 15 068	R 1 761	R 0
Increase the Faranani Doc Tec contract amount for OpenText Documentum Enterprise Content Management to procure annual maintenance licenses	Faranani Doc Tec	Variation	DHA19-2020	R 47 444	R 8 519	R 7 745
Extension of the contract for the procurement of national smart ID public key infrastructure (PKI) licenses, support and maintenance	Altron Security	Variation	DHA DEV03-2020	R 768 430	R 122 885	R 0
Extension of the Gijima direct services	Gijima Holdings	Variation	Agreement	Usage-based	R 22 870	Usage-based
Extension of the Gijima indirect services - IRE system	Internet filing t/a Interfile	Variation	Agreement	Usage-based	R 35 397	Usage-based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Extension of the Gijima indirect services - maintenance and support of BQMS across all modernised DHA offices	Infrasol	Variation	Agreement	Usage-based	R 153	Usage-based
Extension of contract for the Multi-Disciplinary Team (MDTT) to investigate criminal syndicates targeting the Department of Home Affairs, promoting corruption, theft and fraud	CA JV (PTY) Ltd	Variation	DHA14-2022	Usage-based	R 55 852	R 0
(Extension of scope) Implement the revised private security guard deployment schedules in LP	Tlhomphanang Business Enterprises	Expansion	RFQ TOR21/24-25	R 5 204	R 164	R 0
(Extension of scope) Implement the revised private security guard deployment schedules in MP	Tlhomphanang Business Enterprises	Expansion	RFQ TOR21/24-25	R 5 236	R 158	R 0
(Extension of scope) Implement the revised private security guard deployment schedules in KZN	Tikedi Holdings	Expansion	RFQ TOR21/24-25	R 7 168	R 115	R 0
(Extension of scope) Implement the revised private security guard deployment schedules in NC	Tikedi Holdings	Expansion	RFQ TOR21/24-25	R 1 451	R 77	R 0
(Extension of scope) Implement the revised private security guard deployment schedules in FS	Tikedi Holdings	Expansion	RFQ TOR21/24-25	R 1 893	R 36	R 0
Extension of the panel of legal practitioners / legal firms for investigations	Diale Mogashoa Inc	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Extension of the panel of legal practitioners / legal firms for investigations	Ens Forensic	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Gildenhuys Malatji Attorneys	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Hm Chaane Attorneys	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Katake Attorneys	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Langalibalele & Associates Inc	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Lusenga Attorneys Inc	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Madhlopa & Thenga Incorporated	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Mamatela Attorneys	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Marivate Attorneys Incorporated	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Extension of the panel of legal practitioners / legal firms for investigations	Matabane Incorporated	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Nkosi Sabelo Incorporated	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Phatshoane Henney Attorneys	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Ramushu Mashile Twala	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Werksmans Attorneys	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Wesley Pretorius & Associates Inc	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of the panel of legal practitioners / legal firms for investigations	Zarina Walele Attorneys	Variation	DHA08-2021	Usage-based	Usage-based	Usage-based
Extension of scope to include Oracle security implementation services, support and maintenance	Oracle	Expansion	FRAME001/2025	R 15 068	R 1 444	R 1 761
Panel of Internal Audit and Forensic Investigation Services	A2a Kopano Incorporated	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Panel of Internal Audit and Forensic Investigation Services	Bonakude Consulting	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Panel of Internal Audit and Forensic Investigation Services	Bowmans	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Panel of Internal Audit and Forensic Investigation Services	Gobodo (Gfia) Forensic Services	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Panel of Internal Audit and Forensic Investigation Services	Intergrated Forensic	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Panel of Internal Audit and Forensic Investigation Services	Ligwa Advisory Services	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Panel of Internal Audit and Forensic Investigation Services	Nexia Sab&T	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Panel of Internal Audit and Forensic Investigation Services	Rakoma & Associates Inc	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Panel of Internal Audit and Forensic Investigation Services	Ubuntu Business Advisory And Consulting	Variation	DHA02-2022	Usage-based	Usage-based	Usage-based
Security services for KwaZulu-Natal	Blueprint Security Services	Variation	DHA12-2025	R 49 073	R 14 722	R 0
Security services for the Eastern Cape	Coflo Trading	Variation	DHA12-2025	R 47 639	R 14 292	R 0
Security services for the Western Cape	Coflo Trading	Variation	DHA12-2025	R 26 664	R 7 999	R 0
Security services for the Head Office	Mokondellelo Protection Services	Variation	DHA09-2025	R 31 127	R 9 338	R 0
Security services for the North West	Mokondellelo Protection Services	Variation	DHA09-2025	R 22 509	R 6 753	R 0
Security services for Gauteng	Takana Limpopo	Variation	DHA09-2025	R 45 664	R 13 699	R 0
Security services for Mpumalanga	Takana Limpopo	Variation	DHA10-2025	R 39 665	R 11 900	R 0
Security services for Limpopo	Takana Limpopo	Variation	DHA10-2025	R 35 323	R 10 597	R 0

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Resource to address deficiencies in the 2025/2026 audit action plan and to assist with the preparation of 2025/26 interim and annual financial statements	Neema Govan	Variation	DHA-QUOTE-DEV08-2025	1200 HOURS * R500.00 = R600 000.00	1200 HOURS * R700.00 = R840 000.00	R 0
Infrastructure/refurbishment/ construction, including consequential general building, electrical, mechanical, structural, civil and engineering works	Deliblox	Variation	DHA12-2021	Usage-based	Usage-based	R 0
Provision of legal assistance in litigation, drafting and concluding agreements relating to the Gijima settlement, ABIS/ HANIS matters and modernisation and live capture system	Edward Nathan Sonnenbergs	Variation	Agreement	Usage-based	R 250	Usage-based
Design, provision, customisation, integration, migration of existing data, commissioning, maintenance and support of an integrated Automated Biometric Identification System (ABIS) and business	Idemia South Africa	Variation	RFB1498/2016	R 409 886	R 26 705	R 165 419
HANIS support and maintenance, including Technology refresh	Nec Xon Systems	Variation	DHA-DEV03-2021	R 205 010	R 30 375	R 311 948
Extension of contract for the provisioning of Biometric Access Control Management system licenses, as well as support and maintenance for 12 months	Datacentrix Lawtrust Consortium	Variation	DHA DEV03-2019	R 189 102	R 62 855	R 177 424
Security Services for Northern Cape	Mokondellelo Protection Services	Variation	DHA11-2025	R 9 196	R 2 759	R 0

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Security Services for Free State	Mokondellelo Protection Services	Variation	DHA11-2025	R 12 026	R 3 608	R 0
Provide professional services for the digitisation of Civic records	Phetogo Joint Venture	Variation	DHA11-2022	R 498 691	R 73 168	R 32 879
Extension of scope to cover additional collection services required at HQ (Finance section)	Fidelity Cash Solutions	Expansion	DHA05-2023	R 32 401	R 11	R 0
Extension of contract to provide wellness services to the DHA and family members across all provinces, including Ports of Entry	LYRA SA	Variation	DHA15-2022	R 7 224	R 861	R 0
Supply of backup generators, uninterrupted power supply units (UPS), air conditioners, solar system, inverters, general electrical works and water tanks in the Department of Home Affairs (DHA) offices, including health facilities, digitisation sites, Ports of Entry of the Border Management Authority (BMA), and Refugee Centres in all nine (9) provinces	Fullswing Trading 458 (Pty) Ltd	Variation	DHA13-2023	Usage-based	Usage-based	Usage-based
Supply, installation, configuration, support and maintenance of an OpenText Documentum enterprise content management	Faranani Doctec (Pty) Ltd	Variation	DHA19-2020	R 47 444	R 12 780	R 16 254
Assessment and stabilisation of the live capture system Support and maintenance of the live capture system	Barone Budge and Dominick T/A BBD	Variation	DHA-DEV02-2025/2026	R 9 000	R 650	R 198 725

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Phetogo joint venture	Phetogo Joint Venture	Variation	DHA11-2022	R 498 691	R 68 718	R 106 047
Extension of Gijima direct and indirect agreements	Gijima Holdings	Variation	Agreement	Usage-based	Usage-based	Usage-based
Extension of Gijima direct and indirect agreements	Infrasol	Variation	Agreement	Usage-based	Usage-based	Usage-based
Extension of Gijima direct and indirect agreements	Interfile	Variation	Agreement	Usage-based	Usage-based	Usage-based
Extension of Gijima direct and indirect agreements	IBM	Variation	Agreement	Usage-based	Usage-based	Usage-based
Extension of resources to drive the audit action plan and to assist with the preparation of the annual financial statements	Y Van Biljon	Variation	DHA-QUOTE-DEV21-2025	R1,250 X 780hrs = R975	R1,250 X 600 hrs = R750	R 0
Extension of resource to address the deficiencies in the audit action plan and to assist with the preparation of the interim and annual financial statements	DRN Consulting	Variation	DHA-QUOTE-DEV08-2025	R2,400 X 200hrs = R480	R1,500 X 160 hrs x 12 months = R2 880	R2,400.00 X 200 hrs = R480
Extension of HANIS and IJS support and maintenance contract and renewal of annual software licenses	XON Systems	Variation	DHA-DEV03-2021	R 205 010	R 109 191	R 341 939
Renewal of Oracle licenses, support and maintenance and procurement of additional security software for HANIS & EDMS environments	Oracle Corporation SA	Variation	FRAME001/2025	R 15 068	R 10 448	R 3 206

Project description	Name of supplier	Contract modification type (Expansion or Variation)	Contract number	Original contract value	Value of previous contract expansion/s or variation/s (if applicable)	Value of current contract expansion or variation
				R'000	R'000	R'000
Extension of contract for the provision of telephonic interpretation services for refugee reception offices, Standing Committee on Refugee Affairs and Refugee Appeal Board	Banafrica	Variation	DHA18-2022	Usage-based	Usage-based	Usage-based
Extension of contract for the design, provision, customisation, integration, migration of existing data, commissioning, maintenance and support of an integrated automated biometric identification system (ABIS)	Idemia	Variation	RFB1498/2016	R 409 886	R 52 800	R 192 124
Extension of resources for the support and maintenance of the mainframe systems	N Smith	Variation	Deviation	R 5 001	R 2 019	R 3 481
Extension of resources for the support and maintenance of the mainframe systems	J Van Der Merwe	Variation	Deviation	R 4 346	R 1 704	R 2 974
Total				R 4 965 760	R 902 504	R 2 324 356

PART
F

**FINANCIAL
INFORMATION**

PART F: FINANCIAL INFORMATION

1. REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON VOTE NO. 5: DEPARTMENT OF HOME AFFAIRS

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Qualified opinion

- 1) I have audited the financial statements of the Department of Home Affairs (DHA) set out on pages 204 to 278, which comprise the appropriation statement, statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net, and the cash flow statement for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
- 2) In my opinion, except for the effects of the matter described in the basis for qualified opinion section of my report, the financial statements present fairly, in all material respects, financial statements/ consolidated financial statements present fairly, in all material respects, the financial position of the Department of Home Affairs as at 31 March 2026 and its financial performance and cash flows for the year then ended, in accordance with the Modified Cash Standards (MCS) and the requirements of the Public Finance Management Act of 1999 (PFMA)

Basis for qualified opinion

Intangible Capital Assets

- 3) Adequate controls were not in place to monitor and manage intangible capital assets in accordance with MCS 11: Capital assets. Intangible capital assets that no longer have future economic benefits or service potential were not

derecognised in the financial statements. Consequently, intangible capital assets were overstated by R673 million and disposals were understated by the same amount.

Context for opinion

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

Emphasis of matters

- 7) I draw attention to the matters below. My opinion is not modified in respect of these matters.

Accrued departmental revenue written off

- 8) As disclosed in note 23.2 to the financial statements, an amount of R266 060 000 was written off because of the departments inability to recover the amounts owed by conveyers.

Restatement of corresponding figures

- 9) As disclosed in note 30.1 to the financial statements, the corresponding figures for the year ended 31 March 2025 were restated as a result of an error in the financial statements of the department at R69 876 000 for the year ended, 31 March 2026.

OTHER MATTERS

- 10) I draw attention to the matters below. My opinion is not modified in respect of these matters.

Unaudited supplementary schedules

- 11) The supplementary information set out on pages 280 to 298 does not form part of the financial statements and is presented as additional information. I have not audited these schedules and accordingly, I do not express an opinion on them

Responsibilities of the accounting officer for the financial statements

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

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

- 14) My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.
- 15) A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located at page 201, forms part of my auditor's report.

REPORT ON THE AUDIT OF THE ANNUAL PERFORMANCE REPORT

- 16) In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance against predetermined objectives for the selected programmes presented in the annual performance report. The accounting officer is responsible for the preparation of the annual performance report.
- 17) I selected the following programmes presented in the annual performance report for the year ended 31 March 2026 for auditing. I selected programmes that measures the department's performance on its primary mandated functions and that are of significant national, community or public interest.

Programme	Page numbers	Purpose
Programme 1: Administration	51-80	The programme focuses primarily on services to citizens and residents. Its purpose is to provide secure, efficient, and accessible services and the issuance of enabling documents to citizens and residents
Programme 2: Citizen Affairs	81-87	The programme focuses primarily on services to citizens and residents. Its purpose is to provide secure, efficient, and accessible services and the issuance of enabling documents to citizens and residents
Programme 3: Immigration Affairs	88-104	The programme facilitates and regulates the secure movement of people into and out of South Africa. It determines the status of asylum seekers and regulates refugee affairs.

18) I evaluated the reported performance information for the selected programmes against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the department's planning and delivery on its mandate and objectives.

19) I performed procedures to test whether:

- the indicators used for planning and reporting on performance can be linked directly to the department's mandate and the achievement of its planned objectives
- all the indicators relevant for measuring the department's performance against its primary mandated and prioritised functions and planned objectives are included
- the indicators are well defined to ensure that they are easy to understand and

can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements

- the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
- the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
- the reported performance information is presented in the annual performance report in the prescribed manner and is comparable and understandable
- there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.

20) I performed the procedures for the purpose of reporting material findings only; and not to express an assurance opinion or conclusion.

21) The material findings on the reported performance information for the selected programmes are as follows:

Programme 3 - Immigration Affairs

Relevant legislative mandate indicators relating to prioritised core functions not included in planning documents.

22) The Immigration Act defines the legislative mandate of the Department of Home Affairs. However, various indicators to measure performance on the mandate were omitted from the approved planning documents. Consequently, achievement against the mandate was not planned or accounted for, which is likely to result in it not being sufficiently delivered and undermines transparency and accountability

for delivery on the mandated responsibilities.

Mandated responsibility	Reason provided by management for non-inclusion
Confirm and provide enabling documents to foreigners legally residing within the Republic of South Africa (RSA) efficiently and securely.	The excluded visa and permit categories were not omitted from service delivery, but were intentionally reported at AOP level because the APP should focus on strategic priorities and a manageable set of mature, reliable, and material indicators.

Reported achievement not supported by evidence

Various indicators

- 23) I could not determine if the reported achievements were correct, as underlying supporting evidence was not provided for auditing. Consequently, the achievements might be more or less than reported and were not reliable for determining if the targets had been achieved.

Indicator	Target	Reported Achievement
Percentage of permanent residence permit outcomes for general work (section 26(a)) issued within 8 months for applications submitted within the RSA per year	85%	94.08%
Percentage of permanent residence permit outcomes for critical skills (section 27(b)) issued within 8 months for applications submitted within the RSA per year	85%	81.91%

Indicator	Target	Reported Achievement
Percentage of permanent residence permit outcomes for business (section 27(c)) issued within 8 months for applications submitted within the RSA per year	85%	66.22%
Percentage of critical skills visa outcomes issued within 4 weeks for applications submitted within the RSA per year	95%	95%
Percentage of business visa outcomes issued within 8 weeks for applications submitted within the RSA per year	90%	91%
Percentage of general work visa outcomes issued within 8 weeks for applications submitted within the RSA per year	90%	75%
Percentage of critical skills visa outcomes issued within 4 weeks for applications submitted through the Trusted Employer Scheme within the RSA per year	95%	81%
Percentage of general work visa outcomes issued within 8 weeks for applications submitted through the Trusted Employer Scheme within the RSA per year	90%	93%
Percentage of virtual port of entry visa outcomes issued within 5 working days for applications submitted through the Trusted Tour Operator Scheme per year	85%	97%
Percentage of new asylum applications at the level of Refugee Status Determination Officer (RSDO) adjudicated within 30 working days from the date of registration on the Asylum Seeker Management System	90%	80%

Other matters

24) I draw attention to the matter below.

Achievement of planned targets

- 25) The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements. This information should be considered in the context of the material findings on the reported performance information.
- 26) The tables that follows provide information on the achievement of planned targets and lists the key service delivery indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 51 to 104.

Programme 3 – Immigration Affairs

Targets achieved: 64%		
Budget spent: 100%		
Key indicator not achieved	Planned target	Reported achievement
Percentage of permanent residence permit outcomes for critical skills (section 27(b)) issued within 8 months for applications submitted within the RSA per year	85%	81.91%
Percentage of permanent residence permit outcomes for business (section 27(c)) issued within 8 months for applications submitted within the RSA per year	85%	66.22%
Percentage of general work visa outcomes issued within 8 weeks for applications submitted within the RSA per year	90%	75%

Targets achieved: 64%		
Budget spent: 100%		
Key indicator not achieved	Planned target	Reported achievement
Percentage of critical skills visa outcomes issued within 4 weeks for applications submitted through the Trusted Employer Scheme within the RSA per year	95%	81%
Percentage of new asylum applications at the level of Refugee Status Determination Officer (RSDO) adjudicated within 30 working days from the date of registration on the Asylum Seeker Management System	90%	80%

Material misstatements

- 27) I identified preventable material misstatements in the annual performance report submitted for auditing. These material misstatements were in the reported performance information for Administration and Immigration Affairs. Management did not correct all of the misstatements and I reported material findings in this regard.

REPORT ON COMPLIANCE WITH LEGISLATION

- 28) In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting officer is responsible for the Department’s compliance with legislation.
- 29) I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.

- 30) Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the department, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
- 31) The material findings on compliance with the selected legislative requirements, presented per compliance theme, are as follows:

Annual financial statements, performance and annual report

- 32) The financial statements submitted for auditing were not prepared in accordance with the prescribed financial reporting framework as required by section 40(1)(b) of the PFMA.
- 33) Material misstatements of disclosure items identified by the auditors in the submitted financial statements were corrected, but the remaining uncorrected material misstatements resulted in the financial statements receiving a qualified opinion.

Procurement process and contract management

- 34) Some of the goods and services of a transaction value above R1 000 000 were procured without inviting competitive bids and deviations were approved by the accounting officer but it was practical to invite competitive bids, as required by Treasury Regulation 16A6.1, paragraph 3.3.1 of NTI 02 of 2021/22, paragraph 4.1 of NT 03 of 2021/22 and TR 16A6.4. This non-compliance was identified in the procurement processes for the Modernisation Project.

OTHER INFORMATION IN THE ANNUAL REPORT

- 35) The accounting officer is responsible for the other information included in the annual report. The other information does not include the financial statements, the auditor's report and those selected programmes presented in the annual performance report that have been specifically reported on in this auditor's report.
- 36) My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
- 37) My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated. I have nothing to report in this regard.
- 38) I did not receive the other information prior to the date of this auditor's report. When I do receive and read this information, if I conclude that there is a misstatement therein, I am required to communicate the matter to those charged with governance and request that the other information be corrected. If the other information is not corrected, I may have to retract this auditor's report and re-issue an amended report as appropriate. However, if it is corrected, this will not be necessary.

INTERNAL CONTROL DEFICIENCIES

- 39) I considered internal control relevant to my audit of the financial statements, annual performance report and compliance with applicable legislation; however, my objective was not to express any form of assurance on it.

- 40) The matters reported below are limited to the significant internal control deficiencies that resulted in the basis for the qualified opinion and the material findings on the annual performance report and the material findings on compliance with legislation included in this report.
- 41) Effective systems of internal control were not implemented to ensure accurate financial statements. The preparation of the financial statements and annual performance report were not adequately executed including comprehensive reviews that ensures that the AFS are, accurate, complete, supported and evidenced by reliable information. This resulted in errors in the recording and reporting of intangible assets.
- 42) Management did not implement adequate controls to ensure that the use of emergency deviations and limited bidding processes was appropriately justified, documented, and supported by sufficient evidence prior to approval. Consequently, the Department could not demonstrate that the procurement methods applied were in accordance with the applicable regulatory requirements and principles of fairness, transparency, competitiveness, and cost-effectiveness.

MATERIAL IRREGULARITIES

- 43) In accordance with the PAA and the Material Irregularity Regulations, I have a responsibility to report on material irregularities identified during the audit and on the status of material irregularities as previously reported in the auditor's report.

Status of previously reported material irregularities

Lack of effective and appropriate steps to collect all money due to the department on fines and penalties levied in terms of the Immigration Act

- 44) We made recommendations to the accounting officer that should have been implemented by 24 November 2024, following which we received a progress report

by 24 September 2024 from the accounting officer outlining implementation on some of the recommendations. A further progress report was received on the implementation of the recommendations on 24 September 2024, with a response provided to the accounting officer with the shortcomings on 28 October 2024 that had to be addressed with the final response. On 24 November 2024, we received the accounting officer's written response and substantiating documentation on the implementation of the recommendations. Shortcomings were noted in the written response that was discussed with the accounting officer in a meeting held on 6 March 2025, followed by a communication on 31 March 2025. The accounting officer subsequently submitted a supplementary response with substantiating documentation on 7 April 2025. Further shortcomings were noted that were discussed with the accounting officer in a follow-up meeting held on 10 July 2025, followed by a communication on 11 July 2025.

- 45) A further response and substantiating documentation were received on 22 July 2025. Based on the assessment of the responses, substantiating documentation and progress made in implementing the recommendations, we granted the accounting officer additional time until 5 November 2025 to finalise the outstanding actions that were still in progress. On 5 November 2025, we received the accounting officer's response and substantiating documentation on the progress made in implementing the recommendations.
- 46) A follow-up meeting was held with the accounting officer on 17 February 2026 to provide feedback on the outcome of the assessment of the response and substantiating documentation. Following this engagement a communication was issued on 19 February 2026 outlining the shortcomings that had to be addressed before the assessment could be finalised. On 5 March 2026, the accounting officer provided a further response to address the shortcomings that were identified.
- 47) We considered all responses received since 24 November 2024 regarding the actions taken by the accounting officer to implement the recommendations and

address the material irregularity, including insights obtained through engagements with the accounting officer throughout the assessment of the implementation of the recommendations.

- 48) Given that the mandate and responsibility for the collection of conveyer fines were transferred to the Border Management Authority (BMA) with effect from 1 April 2023, we have decided not to pursue this material irregularity further through the material irregularity process based on the following that were noted during the assessment:
- 49) The BMA was established under the Border Management Authority Act, 2020, as a Schedule 3A national public entity responsible for integrated border law enforcement and the management of the movement of persons and goods at ports of entry. Notwithstanding the transfer of the function to the BMA, the accounting officer has made all reasonable attempts within the department's control to implement the recommendations and the strengthening of controls over collection of conveyor fines resides within the mandate of BMA effective from 1 April 2023.

Auditor General

Pretoria
31 July 2026



AUDITOR - GENERAL
SOUTH AFRICA

Auditing to build public confidence

ANNEXURE TO THE AUDITOR'S REPORT

Auditor general's responsibility for the audit

Professional judgement and professional scepticism

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

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the department's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists

relating to events or conditions that may cast significant doubt on the ability of the department to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a department to cease operating as a going concern

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Communication with those charged with governance

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

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

Compliance with legislation – selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 1; 38(1)(b); 38(1)(c)(i); 38(1)(c)(ii); 38(1)(d); Section 38(1)(h)(iii); 38(1)(j); 39(1)(a); 39(2)(a); Section 40(1)(a); 40(1)(b); 40(1)(c)(i); 43(1); 43(4); Section 44(1); 44(2); 45(b);
Treasury Regulations, 2005	Regulation 4.1.1; 4.1.3; 5.1.1; 5.2.1; 5.2.3(a); Regulation 5.2.3(d); 5.3.1; 6.3.1(a); 6.3.1(b); Regulation 6.3.1(c); 6.3.1(d); 6.4.1(b); 7.2.1 Regulation 8.1.1; 8.2.1; 8.2.2; 8.2.3; 8.4.1; 9.1.1; Regulation 9.1.4; 10.1.1(a); 10.1.2; 11.4.1; 11.4.2; Regulation 11.5.1; 12.5.1; 15.10.1.2(c); 16A3.2; Regulation 16A3.2(a); 16A6.1; 16A6.2(a); Regulation 16A6.2(b); 16A6.3(a); 16A6.3(b); Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; Regulation 16A6.6; 16A7.1; 16A7.3; 16A7.6; Regulation 16A7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii); Regulation 16A9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; Regulation 16A9.2(a)(ii); 16A9.2(a)(iii); 17.1.1; 18.2 Regulation 19.8.4
Construction Industry Development Board Act 38 of 2000	Section 18(1)
Construction Industry Development Board Regulations, 2004	Regulation 17; 25(7A)
Division of Revenue Act 5 of 2023	Section 16(1)
Second amendment National Treasury Instruction No. 5 of 202/21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 202/21	Paragraph 2

Legislation	Sections or regulations
National Treasury instruction No 5 of 2020/21	Paragraph 4.8; 4.9; 5.3
National Health Act 61 of 2003	Section 13
National Treasury Instruction No. 1 of 2021/22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015/16	Paragraph 3.4
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury Instruction No 7 of 2017/18	Paragraph 4.3
PFMA National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2 (b); 4.3; 4.4; 4.4(a); 4.17; 7.2; Paragraph 7.6
National Treasury SCM Instruction No. 11 of 2020/21	Paragraph 3.4(a); 3.4(b); 3.9
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Practice Note 11 of 2008/9	Paragraph 2.1; 3.1(b)
Practice Note 5 of 2009/10	Paragraph 3.3
Practice Note 7 of 2009/10	Paragraph 4.1.2
Preferential Procurement Policy Framework Act 5 of 2000	Section 1; 2.1(a); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Preferential Procurement Regulations, 2017	Regulation 4.1; 4.2; 5.1; 5.3; 5.6; 5.7; 6.1; 6.2; 6.3; Regulation 6.5; 6.6; 6.8; 7.1; 7.2; 7.3; 7.5; 7.6; 7.8; Regulation 8.2; 8.5; 9.1; 10.1; 10.2; 11.1; 11.2;

Legislation	Sections or regulations
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)
State Information Technology Agency Act 88 of 1998	Section 7(3)

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Appropriation per programme									
2025/26								2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Programme									
1. Administration	4,074,206	-	61,313	4,135,519	3,567,203	568,316	86.3%	2,905,875	2,863,202
2. Citizen Affairs	4,850,206	-	(172,388)	4,677,818	4,677,812	6	100,0%	4,310,730	4,089,785
3. Immigration Affairs	879,106	-	111,075	990,181	978,317	11,864	98,8%	846,876	846,876
4. Institutional support and transfers	5,352,547	-		5,352,547	5,352,547	-	100,0%	4,031,990	4,031,990
Subtotal	15,156,065	-	-	15,156,065	14,575,879	580,186	96.2%	12,095,471	11,831,853
TOTAL (brought forward)									
Reconciliation with statement of financial performance									
ADD									
Departmental receipts				1,990,341				1,415,757	
NRF Receipts				-				-	
Aid assistance				6,969				6,079	
Actual amounts per statement of financial performance (Total revenue)				17,153,375				13,517,307	
ADD									
Aid assistance					6,969				101,602
Prior year unauthorised expenditure approved without funding					-				-
Actual amounts per statement of financial performance (Total expenditure)					14,582,848				11,933,455

Appropriation per economic classification									
2025/26								2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Economic classification									
Current payments	9 628 482	(102 569)	(177 593)	9 348 320	8 768 134	580 186	93.8%	7 629 752	7 365 204
Compensation of employees	4 232 593	-	(335,997)	3 896 596	3 896 012	584	100%	3 794 999	3 792 404
Goods and Services	5 395 889	(102 569)	158 358	5 451 678	4 872 076	579 602	89.4	3 834 390	3 572 437
Interest and rent on land			46	46	46	-	100%	363	363
Transfers and subsidies	5 374 660	(2 165)	3 651	5 376 146	5 376 146		100%	4 052 195	4 052 195
Provinces and municipalities	3 586	(37)	(736)	2 813	2 813	-	100%	2 670	2 670
Departmental agencies and accounts	5 352 547	-	-	5 352 547	5 352 547	-	100%	4 031 990	4 032 247
Public corporations and private enterprises	359	(1)	(203)	155	155	-	100%	257	-
Households	18 168	(2 127)	4 590	20 631	20 631	-	100%	17 278	17 278
Payments for capital assets	152 923	104 734	173 942	431 599	431 599	-	100.0%	413 524	413 213
Buildings and other fixed structures	-	9 000	152 367	161 367	161 367	-	100.0%	63 723	63 723
Machinery and equipment	108 481	63 297	75 380	247 158	247 158	-	100.0%	259 999	259 688
Intangible assets	44 442	32 437	(53 805)	23 074	23 074	-	100.0%	89 802	89 802
Payments for financial assets	-	-	-	-	-	-	-	-	1 241
Total	15 156 065	-	-	15 156 065	14 575 879	580 186	96.2%	12 095 471	11 831 853

Programme 1: Administration									
2025/26								2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Ministry	27 290	-	3 504	30 794	30 794	-	100.0%	30 185	30 185
2. Management Support Services	383 552	(25)	(23 601)	359 926	358 805	1 121	99.7%	379 513	379 513
3. Corporate Services	1 324 050	25	(156 052)	1 168 023	1 168 023	-	100.0%	1 154 045	1 153 734
4. Transversal Information Technology Management	1 965 999	-	(19 790)	1 946 209	1 393 591	552 618	71.6%	1 041 229	1 020 675
5. Office Accommodation	373 315	-	257 252	630 567	615 990	14 577	97.7%	300 903	279 095
Total for sub programmes	4 074 206	-	61 313	4 135 519	3 567 203	568 316	86.3%	2 905 875	2 863 202
Economic classification									
Current payments	3 970 441	4 665	(230 342)	3 744 764	3 176 448	568 316	84.8%	2 680 716	2 637 113
Compensation of employees	993 408	-	(331 082)	662 326	661 742	584	99.9%	658 680	656 085
Goods and services	2 977 033	4 665	90 740	3 072 438	2 504 706	567 732	81.6%	2 021 673	1 980 665
Interest and rent on land	-	-	-	-	-	-	-	363	363
Transfers and subsidies	2 599	(26)	443	3 016	3 016	-	100.0%	2 659	2 659
Provinces and municipalities	1 216	(250)	(555)	411	411	-	100.0%	209	209
Public corporations and private enterprises	341	-	(186)	155	155	-	100.0%	-	-
Households	1 042	224	1 184	2 450	2 450	-	100.0%	2 193	2 193
Payments for capital assets	101 166	(4 639)	291 212	387 739	387 739	-	100.0%	222 500	222 189
Buildings and other fixed structures	-	-	159 025	159 025	159 025	-	100.0%	51 327	51 327
Machinery and equipment	66 724	(4 639)	147 187	209 272	209 272	-	100.0%	134 256	133 945
Intangible assets	34 442	-	(5 000)	29 442	99 442	-	100.0%	36 917	36 917
Payments for financial assets	-	-	-	-	-	-	-	-	1 241
Total	4 074 206	-	61 313	4 135 519	3 567 203	568 316	86.3%	2 905 875	2 863 202

Programme 2: Citizen Affairs									
2025/26								2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Citizen Affairs Management	812 640	(1 533)	(214 054)	597 053	597 047	6	100.0%	549 927	549 927
2. Status Services	1 140 939	1 393	123 342	1 265 674	1 265 674	-	100.0%	1 049 451	828 506
3. Identification Services	176 067	140	(2 658)	173 549	173 549	-	100.0%	168 254	168 254
4. Service Delivery to Provinces	2 720 560	-	(79 018)	2 641 542	2 641 542	-	100.0%	2 543 098	2 543 098
Total for sub programmes	4 850 206	-	(172 388)	4 677 818	4 677 812	6	100.0%	4 310 730	4 089 785
Economic classification									
Current payments	4 782 742	(108 507)	(59 147)	4 615 088	4 615 082	6	100.0%	4 103 791	3 882 846
Compensation of employees	2 830 991	-	(22 734)	2 808 257	2 808 257	-	100.0%	2 704 778	2 704 778
Goods and services	1 951 751	(108 507)	(36 429)	1 806 815	1 806 809	6	100.0%	1 399 013	1 178 068
Interest and rent on land	-	-	16	16	16	-	100.0%	-	-
Transfers and subsidies	15 707	(743)	4 066	19 030	19 030	-	100.0%	16 137	16 137
Provinces and municipalities	2 370	213	(181)	2 402	2 402	-	100.0%	2 461	2 461
Public corporations and private enterprises	18	(1)	(17)	-	-	-	-	-	-
Households	13 319	(955)	4 264	16 628	16 628	-	100.0%	13 676	13 676
Payments for capital assets	51 757	109 250	(117 307)	43 700	43 700	-	100.0%	190 802	190 802
Buildings and other fixed structures	-	9 000	(6 658)	2 342	2 342	-	100.0%	12 396	12 396
Machinery and equipment	41 757	67 813	(71 844)	37 726	37 726	-	100.0%	125 521	125 521
Intangible assets	10 000	32 437	(38 805)	3 632	3 632	-	100.0%	52 885	52 885
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	4 850 206	-	(172 388)	4 677 818	4 677 812	6	100.0%	4 310 730	4 089 785

Programme 3: Immigration Affairs									
2025/26								2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final Budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Immigration Affairs Management	56 055	92 653	13 319	162 027	162 027	-	100.0%	54 677	54 677
2. Admission Services	455 214	(100 102)	(7 138)	347 974	336 110	11 864	96.6%	354 796	354 796
3. Immigration Services	193 527	5 953	111 128	310 608	310 608	-	100.0%	274 072	274 072
4. Asylum Seekers	174 310	1 496	(6 234)	169 572	169 572	-	100.0%	163 331	163 331
Total for sub programmes	879 106	-	111 075	990 181	978 317	11 864	98.8%	846 876	846 876
Economic classification									
Current payments	875 299	1 273	111 896	988 468	976 604	11 864	98.8%	845 245	845 245
Compensation of employees	408 194	-	17 819	426 013	426 013	-	100.0%	431 541	431 541
Goods and services	467 105	1 273	94 047	562 425	550 561	11 864	97.9%	413 704	413 704
Interest and rent on land	-	-	30	30	30	-	100.0%	-	-
Transfers and subsidies	3 807	(1 396)	(858)	1 553	1 553	-	100.0%	1 409	1 409
Provinces and municipalities									
Households	3 807	(1 396)	(858)	1 553	1 553	-	100.0%	1 409	1 409
Payments for capital assets	-	123	37	160	160	-	100.0%	222	222
Buildings and other fixed structures									
Machinery and equipment	-	123	37	160	160	-	100.0%	222	222
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	879 106	-	111 075	990 181	978 317	11 864	98.8%	846 876	846 876

Programme 4: Institutional Support and Transfers									
2025/26								2024/25	
	Approved Budget	Shifting of Funds	Virement	Final Budget	Actual Expenditure	Variance	Expenditure as % of final budget	Final Budget	Actual expenditure
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Sub programme									
1. Border Management Authority	1 763 117	-	-	1 763 117	1 763 117	-	100.0%	1 407 692	1 407 692
2. Electoral Commission	3 253 909	-	-	3 253 909	3 253 909	-	100.0%	2 302 221	2 302 221
3. Represented Political Parties Fund	335 521	-	-	335 521	335 521	-	100.0%	322 077	322 077
Total for sub programmes	5 352 547	-	-	5 352 547	5 352 547	-	100.0%	4 031 990	4 031 990
Economic classification									
Current payments	-	-	-	-	-	-	-	-	-
Transfers and subsidies	5 352 547	-	-	5 352 547	5 352 547	-	100.0%	4 031 990	4 031 990
Departmental agencies and accounts	5 352 547	-	-	5 352 547	5 352 547	-	100.0%	4 031 990	4 031 990
Payments for capital assets	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-
Total	5 352 547	-	-	5 352 547	5 352 547	-	100.0%	4 031 990	4 031 990

1. Detail of transfers and subsidies as per Appropriation Act (after Virement)

Detail of these transactions can be viewed in the note on Transfers and Subsidies, and Annexure 1A-H of the Annual Financial Statements.

2. Detail of specifically and exclusively appropriated amounts voted (after Virement)vv

Detail of these transactions can be viewed in the note on Annual Appropriation to the Annual Financial Statements.

3. Detail on payments for financial assets

Detail of these transactions can be viewed in the note on Payments for financial assets to the Annual Financial Statements.

4. Explanations of material variances from Amounts Voted (after Virement):

4.1 Per programme

	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
Programme	R'000	R'000	R'000	%
Administration	4 135 519	3 567 203	568 316	13.70%
Citizen Affairs	4 677 818	4 677 812	6	0%
Immigration Affairs	990 181	978 317	11 864	1.20%
Institutional Support and Transfers	5 352 547	5 352 547	-	0%
Total	15 156 065	14 575 879	580 186	96.2%

Programme 1: Administration spent 86.3% of its allocated budget. The underspending under Goods and Services is attributed to Self-Financing Expenditure which is due to insufficient revenue collected as at 31 March 2026 as well as a claim brought against the Border Management Authority in respect of outstanding municipal service charges and state-owned accommodation costs.

Programme 2: Citizen Affairs: Spending is at 100.0%.

Programme 3: Immigration Affairs spent 98.8% of its allocated budget. The underspending is attributed to funds allocated for the Passenger Name Recognition System (PNR), which were not fully claimed by the Border Management Authority (BMA). Although the Department requested National Treasury to unearmarked the funds, the request was not approved.

Programme 4: Spending is at 100.0%.

4.2 Per economic classification

Economic classification	Final Budget	Actual Expenditure	Variance	Variance as a % of Final Budget
	R'000	R'000	R'000	%
Current payments	9 348 320	8 768 134	580 186	93.8%
Compensation of employees	3 896 596	3 896 012	584	0.00%
Goods and services	5 441 678	4 862 076	579 602	10.60%
Interest and rent on land	46	46	-	0.00%
Transfers and subsidies	5 376 146	5 376 146	-	100.0%
Provinces and municipalities	2 813	2 813	-	0%
Departmental agencies and accounts	5 352 547	5 352 547	-	0%
Public corporations and private enterprises	155	155	-	0%
Households	20 631	20 631	-	0%
Payments for capital assets	441 599	441 599	-	100.0%
Buildings and other fixed structures	161 367	161 367	-	0%
Machinery and equipment	247 158	247 158	-	0%
Intangible assets	33 074	33 074	-	0%
Payments for financial assets	-	-	-	-
Total	15 156 065	14 575 879	580 186	96.2%

The slight underspending under Compensation of Employees is due to the slow filling of posts. The underspending under Goods and Services is mainly attributed to Self-Financing Expenditure which is due to insufficient revenue collected as at 31 March 2026, a claim brought against the Border Management Authority in respect of outstanding municipal service charges and state-owned accommodation costs, as well as unspent funds for the Passenger Name Recognition System (PNR) which was not claimed in full by the Border Management Authority (BMA). The Department did request National Treasury to un-earmark the funds, however the request was denied.

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 31 MARCH 2026

	Note	2025/26 R'000	2024/25 R'000
REVENUE			
Annual appropriation	1	15,156,065	12,095,471
Departmental revenue	2	1,990,341	1,415,757
NRF Receipts		-	-
Aid assistance		6,969	6,079
TOTAL REVENUE		17,153,375	13,517,307
EXPENDITURE			
Current expenditure			
Compensation of employees	4	3,896,012	3,792,404
Goods and services	5	4,862,077	3,572,437
Interest and rent on land	6	46	363
Aid assistance	3	6,969	57,782
Total current expenditure		8,765,104	7,422,986
Transfers and subsidies			
Transfers and subsidies	8	5,376,145	4,052,195
Aid assistance	3	-	-
Total transfers and subsidies		5,376,145	4,052,195
Expenditure for capital assets			
Tangible assets	9	408,525	367,231
Intangible assets	9	33,074	89,802

	Note	2025/26 R'000	2024/25 R'000
Total expenditure for capital assets		441,599	457,033
Unauthorised expenditure approved without funding		-	
Payments for financial assets	7	-	1,241
TOTAL EXPENDITURE		14,582,848	11,933,455
SURPLUS/(DEFICIT) FOR THE YEAR		2,570,527	1,583,852

Reconciliation of Net Surplus/(Deficit) for the year

Voted funds		580,186	263,618
Annual appropriation		580,186	263,618
Statutory appropriation			
Conditional grants		-	-
Departmental revenue and NRF receipts	13	1,990,341	1,415,757
Aid assistance	3	-	-95,523
SURPLUS/(DEFICIT) FOR THE YEAR		2,570,527	1,583,852

	Note	2025/26 R'000	2024/25 R'000
ASSETS			
Current assets		960,399	611,816
Cash and cash equivalents	10	862,444	453,049
Prepayments and advances	11	8	17,958
Receivables	12	91,947	134,809
Aid assistance receivable	3	6,000	6,000
Non-current assets		38,447	17,917
Prepayments and advances	11	-	-
Receivables	12	38,447	17,917
TOTAL ASSETS		998,846	629,733
LIABILITIES			
Current liabilities		990,722	610,667
Voted funds to be surrendered to the Revenue Fund	13	580,186	263,618
Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund	14	401,464	339,515
Payables	15	9,072	7,534
Non-current liabilities			
Payables	15	-	-
TOTAL LIABILITIES		990,722	610,667

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 31 MARCH 2026

NET ASSETS		Note	8,124	19,066
			2025/26	2024/25
			R'000	R'000
Represented by:				
Capitalisation reserve			-	-
Recoverable revenue			2,124	1,607
Retained funds			6,000	17,459
Revaluation reserves			-	-
Unauthorised expenditure			-	-
TOTAL			8,124	19,066

	Note	2025/26 R'000	2024/25 R'000
Capitalisation reserves			
Opening balance			
Transfers			
Movement in equity			
Movement in operational funds			
Other movements			
Closing balance			
Recoverable revenue			
Opening balance		1,607	1,206
Transfers:		517	401
Recoverable revenue written off	8.3	-	-
Debts revised		-	-
Debts recovered (included in departmental revenue)		517	401
Debts raised		-	-
Closing balance		2,124	1,607
Retained funds			
Opening balance		17,459	112,982
Utilised during the year		-	(95,523)
Other		(11,459)	-
Closing balance		6,000	17,459
Revaluation reserve			
Opening balance		-	-
Closing balance		-	-

STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 31 MARCH 2026

	Note	2025/26 R'000	2024/25 R'000
Unauthorised expenditure			
Opening balance		-	-
Closing Balance		-	-
TOTAL		8,124	19,066

		2025/26	2024/25
	Note	R'000	R'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts		16,965,032	13,303,087
Annual appropriation funds received	1.1	15,156,065	12,095,471
Departmental revenue received	2	1,801,749	1,200,925
Interest received	2.3	249	612
NRF receipts		-	-
Aid assistance received	3	6,969	6,079
Net (increase)/decrease in net working capital		63,653	165,667
(Surrendered to) / Received from the Revenue Fund	13,14	-2,048,302	-1,216,044
Surrendered to RDP Fund/Donor		-	-
Current payments		-8,765,054	-7,422,623
Interest paid	6	-46	-363
Payments for financial assets	7	-	-1,241
Transfers and subsidies paid		-5,376,145	-4,052,195
Net cash flow available from operating activities	16	839,138	776,288
CASH FLOWS FROM INVESTING ACTIVITIES			
Distribution/dividend received		-	-
Payments for capital assets	9	-441,598	-457,033
Proceeds from sale of capital assets	2.4	2,191	4,204
(Increase)/decrease in loans		-	-
(Increase)/decrease in investments		-	-
(Increase)/decrease in other financial assets		-	-
(Increase)/decrease in non-current receivables		-	-
(Increase)/decrease in non-current prepayments and advances		-	-
Net cash flow available from investing activities		-439,407	-452,829

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2026

	Note	2025/26 R'000	2024/25 R'000
CASH FLOWS FROM FINANCING ACTIVITIES			
Increase/(decrease) in net assets		9,664	401
Increase/(decrease) in non-current payables		-	
Net cash flows from financing activities		9,664	401
Net increase/(decrease) in cash and cash equivalents		409,395	323,860
Cash and cash equivalents at beginning of period		453,049	129,189
Unrealised gains and losses within cash and cash equivalents			
Cash and cash equivalents at end of period	10	862,444	453,049

PART A: ACCOUNTING POLICIES

Summary of significant accounting policies

The financial statements have been prepared in accordance with the following policies, which have been applied consistently in all material aspects, unless otherwise indicated. Management has concluded that the financial statements present fairly the department's primary and secondary information.

The historical cost convention has been used, except where otherwise indicated. Management has used assessments and estimates in preparing the annual financial statements. These are based on the best information available at the time of preparation.

Where appropriate and meaningful, additional information has been disclosed to enhance the usefulness of the financial statements and to comply with the statutory requirements of the Public Finance Management Act (PFMA), Act 1 of 1999 (as amended by Act 29 of 1999), and the Treasury Regulations issued in terms of the PFMA and the annual Division of Revenue Act.

1.	Basis of preparation The financial statements have been prepared in accordance with the Modified Cash Standard.
2.	Going concern The financial statements have been prepared on a going concern basis.
3.	Presentation currency Amounts have been presented in the currency of the South African Rand (R) which is also the functional currency of the department.
4.	Rounding Unless otherwise stated financial figures have been rounded to the nearest one thousand Rand (R'000).
5.	Foreign currency translation Cash flows arising from foreign currency transactions are translated into South African Rands using the spot exchange rates prevailing at the date of payment / receipt.
6.	Comparative information
6.1	Prior period comparative information Prior period comparative information has been presented in the current year's financial statements. Where necessary figures included in the prior period financial statements have been reclassified to ensure that the format in which the information is presented is consistent with the format of the current year's financial statements.
6.2	Current year comparison with budget A comparison between the approved, final budget and actual amounts for each programme and economic classification is included in the Appropriation Statement.
7.	Revenue

7.1	Appropriated funds Appropriated funds comprise of departmental allocations as well as direct charges against the revenue fund (i.e. statutory appropriation, which are direct charges against the Revenue Fund authorised in terms of enabling legislation). Appropriated funds are recognised as revenue in the Statement of Financial Performance on the date the appropriation becomes effective. Adjustments made in terms of the adjustments budget process are recognised in the Statement of Financial Performance on the date those adjustments become effective. Appropriated funds are measured at the amounts receivable. The net amount of any appropriated funds due to / from the relevant Revenue Fund at the reporting date is recognised as a payable / receivable in the Statement of Financial Position.
7.2	Departmental revenue Departmental revenue is recognised in the statement of financial performance when received and is subsequently paid into the relevant revenue fund, unless stated otherwise. Departmental revenue is measured at the cash amount received. In-kind donations received are recorded in the notes to the financial statements on the date of receipt and are measured at fair value. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position. The department collects revenue locally in the service delivery offices. Department of International Relations (DIRCO) collects foreign revenue on behalf of the department at the missions abroad. The department recognizes the total collected revenue (both local and foreign revenue) on the statement of financial performance but because of the modified cash basis the cash flow statement amount has to be adjusted and taken out. Due to the change in the accounting policy with effect from 2015/2016 financial year the department has to manually update the cash flow statement to remove the non-cash items from the cash flow statement and National Treasury has to update the notes to the cash flow statement on the annual financial statement Excel template. Any amount owing to the relevant revenue fund at the reporting date is recognised as a payable in the statement of financial position.

7.3	Accrued departmental revenue Accruals in respect of departmental revenue (excluding tax revenue) are recorded in the notes to the financial statements when: - it is probable that the economic benefits or service potential associated with the transaction will flow to the department; and - the amount of revenue can be measured reliably. Until 31 March 2023, the department recorded the fines and penalties that it levied/ imposed where a transgression of the Immigration Act has occurred in terms of Section 50(3) and 50(4) of the Immigration Amendment Act, No. 13 of 2011. The amount levied was recorded as accrued departmental revenue and when it is paid it is recognized as departmental revenue that gets paid over to National Revenue Fund. This function has been transferred to the Border Management Agency on the 1 April 2023. The amount recorded for fines and penalties was impaired in terms of the department's policy, and the recoverability has been low over the past years, hence the high impaired amount. The impaired amount has now been derecognised. The department recognizes the departmental revenue that is owed by third parties that utilizes the National Population Register (NPR), at the end of the financial year, if the amount they have to pay is not yet paid, it is recognized as accrued departmental revenue. The accrued revenue is measured at the fair value of the consideration receivable. Accrued tax revenue (and related interest and / penalties) is measured at amounts receivable from collecting agents. Write-offs are made according to the department's policies.
8.	Expenditure
8.1	Compensation of employees
8.1.1	Salaries and wages Salaries and wages are recognised in the Statement of Financial Performance on the date of payment.
8.1.2	Social contributions Social contributions made by the department in respect of current employees are recognised in the Statement of Financial Performance on the date of payment. Social contributions made by the department in respect of ex-employees are classified as transfers to households in the Statement of Financial Performance on the date of payment.
8.2	Other expenditure Other expenditure (such as goods and services, transfers and subsidies and payments for capital assets) is recognised in the Statement of Financial Performance on the date of payment. The expense is classified as a capital expense if the total consideration paid is more than the capitalisation threshold. Donations made in kind are recorded in the notes to the financial statements on the date of transfer and are measured at cost or fair value.

8.3	Accruals and payables not recognised Accruals and payables not recognised are recorded when goods are received or, in the case of services, when they are delivered to the department or, in the case of transfers and subsidies, when they are due and payable. For accruals, an invoice has not been received whereas for payables not recognised, the invoice has been received. The department records its accruals and payables not recognised, at cost, as at the reporting date. Where the cost cannot be determined, the amounts are recorded at the best estimate of funds required to settle the accruals and payables at the reporting date.
8.4	Leases
8.4.1	Operating leases Operating lease payments made during the reporting period are recognised as current expenditure in the Statement of Financial Performance on the date of payment. Operating lease payments received are recognised as departmental revenue. The operating lease commitments are recorded in the notes to the financial statements.
8.4.2	Finance leases Finance lease payments made during the reporting period are recognised as capital expenditure in the Statement of Financial Performance on the date of payment. Finance lease payments received are recognised as departmental revenue. The finance lease commitments are recorded in the notes to the financial statements and are not apportioned between the capital and interest portions. At commencement of the finance lease term, finance lease assets acquired are recorded and measured at: - the fair value of the leased asset; or if lower, - the present value of the minimum lease payments. Finance lease assets acquired prior to 1 April 2024, are recorded and measured at the present value of the minimum lease payments.
9.	Aid assistance
9.1	Aid assistance received Aid assistance received in cash is recognised in the statement of financial performance when received. In-kind aid assistance is recorded in the notes to the financial statements on the date of receipt and is measured at fair value. CARA Funds are recognised when receivable and measured at the amounts receivable. Aid assistance not spent for the intended purpose and any unutilised funds from aid assistance that are required to be refunded to the donor are recognised as a payable in the statement of financial position.
9.2	Aid assistance paid Aid assistance paid is recognised in the Statement of Financial Performance on the date of payment. Aid assistance payments made prior to the receipt of funds are recognised as a receivable in the Statement of Financial Position.

10.	Cash and cash equivalents Cash and cash equivalents are stated at cost in the Statement of Financial Position. Bank overdrafts are shown separately on the face of the Statement of Financial Position as a current liability. For the purposes of the Cash Flow Statement, cash and cash equivalents comprise cash on hand, deposits held, other short-term highly liquid investments and bank overdrafts.
11.	Prepayments and advances [General Departmental Assets and Liabilities] Prepayments and advances are recognised in the Statement of Financial Position when the department receives or disburses the cash. Prepayments and advances are initially and subsequently measured at cost. Prepayments and advances expensed before 1 April 2024 are recorded until the goods, services, or capital assets are received, or the funds are utilised in accordance with the contractual agreement.
12.	Loans and receivables Loans and receivables are recognised in the Statement of Financial Position at cost plus accrued interest, where interest is charged, less amounts already settled or written off. Write-offs are made according to the department's write-off policy. Receivables are recognised in the Statement of Financial Position at cost plus accrued interest, where interest is charged, less amounts already settled or written off. Write-offs are made according to the department's write-off policy. The department has: • Claims recoverable from other departments, recoverable expenditure from damages and losses and staff related debts. These debts are impaired and written off as per the department's policy • Recognized the amounts that DIRCO owes to National Revenue Fund as a receivable balance, on the statement of position. These are regarded as non-cash receivables which are then removed from the cash flow statement.
13.	Investments Investments are recognised in the Statement of Financial Position at cost.
14.	Financial assets
14.1	Financial assets (not covered elsewhere) Financial asset is recognised initially at its cost plus transaction costs that are directly attributable to the acquisition or issue of the financial asset. At the reporting date, a department shall measure its financial assets at cost, less amounts already settled or written-off, except for recognised loans and receivables, which are measured at cost plus accrued interest, where interest is charged, less amounts already settled or written off.

14.2	Impairment of financial assets Where there is an indication of impairment of a financial asset, an estimation of the reduction in the recorded carrying value, to reflect the best estimate of the amount of the future economic benefits expected to be received from that asset, is recorded in the notes to the financial statements. The department impairs its departmental receivable as per the department's policy.
15.	Payables Payables recognised in the Statement of Financial Position are recognised at cost.
16	Capital assets
16.1	Immovable capital assets Immovable assets reflected in the asset register of the department are recorded in the notes to the financial statements at cost or fair value value [or R1000 for specific assets per MCS 11.72A] where the cost cannot be determined reliably. Immovable assets acquired in a non-exchange transaction are recorded at fair value at the date of acquisition. Immovable assets are subsequently carried in the asset register at cost and are not currently subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use. Additional information on immovable assets not reflected in the assets register is provided in the notes to financial statements.
16.2	Movable capital assets Movable capital assets are initially recorded in the notes to the financial statements at cost. Movable capital assets acquired through a non-exchange transaction is measured at fair value as at the date of acquisition. Where the cost of movable capital assets cannot be determined reliably, the movable capital assets are measured at fair value and where fair value cannot be determined; the movable assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Movable capital assets are subsequently carried at cost and are not subject to depreciation or impairment. Biological assets are subsequently carried at fair value Subsequent expenditure that is of a capital nature forms part of the cost of the existing asset when ready for use.

16.3	Intangible capital assets Intangible assets are initially recorded in the notes to the financial statements at cost. Intangible assets acquired through a non-exchange transaction are measured at fair value as at the date of acquisition. Internally generated intangible assets are recorded in the notes to the financial statements when the department commences the development phase of the project. Where the cost of intangible assets cannot be determined reliably, the intangible capital assets are measured at fair value and where fair value cannot be determined; the intangible assets are measured at R1. All assets acquired prior to 1 April 2002 (or a later date as approved by the OAG) may be recorded at R1. Intangible assets are subsequently carried at cost and are not subject to depreciation or impairment. Subsequent expenditure of a capital nature forms part of the cost of the existing asset when ready for use.
16.4	Project costs: Work-in-progress Expenditure of a capital nature is initially recognised in the Statement of Financial Performance at cost when paid. Amounts paid towards capital projects are separated from the amounts recognised and accumulated in work-in-progress until the underlying asset is ready for use. Once ready for use, the total accumulated payments are recorded in an asset register. Subsequent payments to complete the project are added to the capital asset in the asset register. Where the department is not the custodian of the completed project asset, the asset is transferred to the custodian subsequent to completion.
17.	Provisions and contingents
17.1	Provisions Provisions are recorded in the notes to the financial statements when a present legal or constructive obligation exists as a result of past events, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation, and a reliable estimate of the obligation can be made. The provision is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
17.2	Contingent liabilities Contingent liabilities are recorded in the notes to the financial statements when there is a possible obligation that arises from past events, and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department or when there is a present obligation that is not recognised because it is not probable that an outflow of resources will be required to settle the obligation or the amount of the obligation cannot be measured reliably. The Department adopted a new methodology based on best estimates for litigation matters.
17.3	Contingent assets Contingent assets are recorded in the notes to the financial statements when a possible asset arises from past events, and whose existence will be confirmed by the occurrence or non-occurrence of one or more uncertain future events not within the control of the department.
17.4	Capital commitments Capital commitments are recorded at cost in the notes to the financial statements.

18.	Unauthorised expenditure Unauthorised expenditure is measured at the amount of the confirmed unauthorised expenditure. Unauthorised expenditure is recognised in the Statement of Changes in Net Assets until such time as the expenditure is either: • approved by Parliament or the Provincial Legislature with funding and the related funds are received; or • approved by Parliament or the Provincial Legislature without funding and is written off against the appropriation in the statement of financial performance; or • transferred to receivables for recovery. Unauthorised expenditure recorded in the notes to the financial statements comprise of • unauthorised expenditure that was under assessment in the previous financial year; • unauthorised expenditure relating to previous financial year and identified in the current year; and • unauthorised expenditure incurred in the current year.
19.	Fruitless and wasteful expenditure Fruitless and wasteful expenditure receivables are recognised in the Statement of Financial Position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written off as irrecoverable. Fruitless and wasteful expenditure is recorded in the notes to the financial statements when and at amounts confirmed, and comprises of: • fruitless and wasteful expenditure that was under assessment in the previous financial year; • fruitless and wasteful expenditure relating to previous financial year and identified in the current year; and • fruitless and wasteful expenditure incurred in the current year.
20.	Irregular expenditure Losses emanating from irregular expenditure are recognised as a receivable in the Statement of Financial Position when recoverable. The receivable is measured at the amount that is expected to be recovered and is de-recognised when settled or subsequently written off as irrecoverable. Irregular expenditure is recorded in the notes to the financial statements when and at amounts confirmed and comprises of: • irregular expenditure that was under assessment in the previous financial year; • irregular expenditure relating to previous financial year and identified in the current year; and • irregular expenditure incurred in the current year.

21.	Changes in accounting policies, estimates and errors Changes in accounting policies are applied in accordance with MCS requirements. Changes in accounting estimates are applied prospectively in accordance with MCS requirements. Correction of errors is applied retrospectively in the period in which the error has occurred in accordance with MCS requirements, except to the extent that it is impracticable to determine the period-specific effects or the cumulative effect of the error. In such cases the department shall restate the opening balances of assets, liabilities and net assets for the earliest period for which retrospective restatement is practicable.
22.	Events after the reporting date Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements. The events after the reporting date that are classified as non-adjusting events after the reporting date have been disclosed in the notes to the financial statements.
23.	Principal-Agent arrangements The department is party to a principal-agent arrangement with DIRCO (agent) for the rendering of the Department of Home Affairs services as its missions. In terms of the arrangement the department is the principal and is responsible for providing the approved tariffs for immigration and civic services rendered abroad and providing the required face value forms. All related revenues, expenditures assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. The department is a party to a principal agent arrangement with Visa Facilitation services (VFS) (agent) for the collect of visas applications and the distribute of the visa to successful applicants both locally and abroad. In terms of the arrangement the department is the principal and is responsible for the adjudication of all applications received through VFS. All related revenues; expenditures; assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein. The department is party to a principal-agent arrangement with Boarder Management Agency for the collection of the outstanding old fines and penalties. In terms of the arrangement the department is the principal and is responsible for collection of old fines. All related revenues, expenditures, assets and liabilities have been recognised or recorded in terms of the relevant policies listed herein.
24	Departures from the MCS requirements Management has concluded that the financial statements present fairly the department's primary and secondary information; that the department complied with the Standard.
25.	Capitalisation reserve The capitalisation reserve comprises of financial assets and/or liabilities originating in a prior reporting period but which are recognised in the Statement of Financial Position for the first time in the current reporting period. Amounts are recognised in the capitalisation reserves when identified in the current period and are transferred to the National/Provincial Revenue Fund when the underlying asset is disposed and the related funds are received.
26	Recoverable revenue Amounts are recognised as recoverable revenue when a payment made in a previous financial year becomes recoverable from a debtor in the current financial year. Amounts are either transferred to the National/Provincial Revenue Fund when recovered or are transferred to the Statement of Financial Performance when written off.
27	Related party transactions Related party transactions within the Minister/MEC's portfolio are recorded in the notes to the financial statements when the transaction is not at arm's length. The full compensation of key management personnel is recorded in the notes to the financial statements.

28.	Inventories At the date of acquisition, inventories are recognised at cost in the Statement of Financial Performance. Where inventories are acquired as part of a non-exchange transaction, the inventories are measured at fair value as at the date of acquisition. Inventories are subsequently measured at the lower of cost and net realisable value or where intended for distribution (or consumed in the production of goods for distribution) at no or a nominal charge, the lower of cost and current replacement value. The cost of inventories is assigned by using the weighted average cost basis.
29.	Public-Private Partnerships Public Private Partnerships are accounted for based on the nature and or the substance of the partnership. The transaction is accounted for in accordance with the relevant accounting policies. A summary of the significant terms of the PPP agreement, the parties to the agreement, and the date of commencement thereof together with the description and nature of the concession fees received, the unitary fees paid, rights and obligations of the department are recorded in the notes to the financial statements.
30.	Employee benefits The value of each major class of employee benefit obligation (accruals, payables not recognised and provisions) is recorded in the Employee benefits note. Accruals and payables not recognised for employee benefits are measured at cost or fair value at the reporting date. The provision for employee benefits is measured as the best estimate of the funds required to settle the present obligation at the reporting date.
31.	Transfer of functions Transfer of functions are accounted for by the acquirer by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of transfer. Transfer of functions are accounted for by the transferor by derecognising or removing assets and liabilities at their carrying amounts at the date of transfer.
32.	Mergers Mergers are accounted for by the combined department by recognising or recording assets acquired and liabilities assumed at their carrying amounts at the date of the merger. Mergers are accounted for by the combining departments by derecognising or removing assets and liabilities at their carrying amounts at the date of the merger.

PART B: EXPLANATORY NOTES**1. Annual Appropriation****1.1 Annual Appropriation**

Included are funds appropriated in terms of the Appropriation Act (and the Adjustments Appropriation Act) for National Departments (Voted funds) and Provincial Departments:

Programmes	2025/26			2024/25		
	Final Budget	Actual Funds Received	Funds not requested / not received	Final Budget	Appropriation Received	Funds not requested / not received
	R'000	R'000	R'000	R'000	R'000	R'000
ADMINISTRATION	4,135,519	4,135,519	-	2,905,875	2,905,875	-
CITIZEN AFFAIRS	4,677,818	4,677,818	-	4,310,730	4,310,730	-
IMMIGRATION AFFAIRS	990,181	990,181	-	846,876	846,876	-
INSTITUTIONAL SUPPORT AND TRANSFERS	5,352,547	5,352,547	-	4,031,990	4,031,990	-
Total	15,156,065	15,156,065	-	12,095,471	12,095,471	

2. Departmental revenue

	Note	2025/26 R'000	2024/25 R'000
Tax revenue		-	-
Sales of goods and services other than capital assets	2.1	1,942,695	1,346,861
Fines, penalties and forfeits	2.2	20,862	1,960
Interest, dividends and rent on land	2.3	249	612
Sales of capital assets	2.4	2,191	4,204
Transactions in financial assets and liabilities	2.5	24,344	62,120
Total revenue collected		1,990,341	1,415,757
Less: Own revenue included in appropriation	19	-	-
Total		1,990,341	1,415,757

The department's total revenue collection for the financial year-end has been consolidated at R1.978 billion. The R174,693 million in foreign revenue collected by DIRCO as at 31 March 2026 is classified as a non-cash item per the existing principal-agent agreement. Consequently, a manual update to the Cash Flow Statement is necessary to account for these agency-collected funds without misrepresenting actual departmental cash inflows. An increase of R562,856 million in revenue collection is noted as compared to the prior year.

2.1 Sales of goods and services other than capital assets

		2025/26	2024/25
	Note	R'000	R'000
Sales of goods and services produced by the department		1,942,682	1,346,639
Sales by market establishment		554	
Administrative fees		1,938,227	1,346,629
Other sales		3,901	10
Sales of scrap, waste and other used current goods		13	222
Total	2	1,942,695	1,346,861

As at 31 March 2026, administrative fees reached a total of R1.937 billion, comprising both domestic and international collections. Specifically, local revenue accounted for R1.763 billion, while foreign revenue contributed R174.425 million to the total.

2.2 Fines, penalties and forfeits

		2025/26	2024/25
	Note	R'000	R'000
Fines		1,140	1,354
Penalties		-	-
Forfeits		19,722	606
Total	2	20,862	1,960

Since the amended Immigration Act (13 of 2011) took effect on 26 May 2014, Section 50(1) fines are no longer issued. The department is, however, still recovering unpaid fines that were issued before the repeal. Additionally, R19.7 million has been recorded in forfeitures from political parties and independent candidates.

2.3 Interest, dividends and rent on land

	Note	2025/26 R'000	2024/25 R'000
Interest		249	612
Total	2	249	612

Interest income is generated from the interest earned on the department's commercial bank account balances.

2.4 Sales of capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		2,191	4,204
Buildings and other fixed structures		-	-
Machinery and equipment		2,191	4,204
Intangible capital assets		-	-
Software		-	-
Total	2	2,191	4,204

Revenue from the sale of capital assets consists of funds generated through the auctioning of redundant and obsolete vehicles, generators, furniture and equipment during the 2025/26 financial year disposal cycle.

2.5 Transactions in financial assets and liabilities

	Note	2025/26 R'000	2024/25 R'000
Receivables		1,725	11,579
Forex gain		-	-
Other receipts including Recoverable Revenue		22,619	50,541
Total	2	24,344	62,120

Within the “Other receipts including recoverable revenue” category, the primary component is “Rev: Prev Financial Year’s expenditure,” which accounts for R22,6 million. This amount represents interest paid to the Government Employee Pension Fund (GEPF) for reinstated officials as per section 29(2)(c) of the Government Employees Pension Law, 1996.

2.6 Gifts, donations and sponsorships received in-kind (not included in the main note or sub note)

	Note	2025/26 R'000	2024/25 R'000
	<i>Annex 1H</i>		
Gifts		-	-
Donations		1,281	1,785
Sponsorships		-	-
Total gifts, donations and sponsorships received in kind		1,281	1,785

3. Aid assistance

	Note	2025/26 R'000	2024/25 R'000
Opening balance		-	-
Prior period error			-
As restated		-	-
Transferred from Statement of Financial Performance		-	-95,523
Transfers to or from retained funds		6,000	95,523
Paid during the year		-	-
Closing balance		6,000	-

R6 million of the CARA allocation remained unspent at year-end.

3.1 Analysis of balance by source

	Note	2025/26 R'000	2024/25 R'000
Aid assistance from RDP			
Aid assistance from other sources			
CARA Funds		6,000	-
Closing balance	4	6,000	-

R6 million of the CARA allocation remained unspent at year-end.

3.2 Analysis of balance

	Note	2025/26 R'000	2024/25 R'000
Aid assistance receivable		6,000	-
Aid assistance prepayments (not expensed)		-	-
Aid assistance unutilised		-	-
Aid assistance repayable		-	-
Closing balance	4	6,000	-
Aid assistance not requested/not received		6,000	6,000

R6 million of the CARA allocation remained unspent at year-end.

3.3 Prior period error

	Note	2024/25 R'000
Nature of prior period error		
Relating to 2023/24 [affecting the opening balance]		6,000
Retained funds		-11,459
		17,459
Total prior period errors		6,000

Voted funds incorrectly utilised to fund CARA expenditure in the 2023/24 financial year.

3.4 Aid assistance expenditure per economic classification

	Note	2025/26 R'000	2024/25 R'000
Current		6,969	57,782
Capital	10	-	43,820
Transfers and subsidies		-	-
Total aid assistance expenditure		6,969	101,602

Expenditure incurred is linked to aid assistance received from UNHCR to support to the Refugee Appeals Authority and Department of Home Affairs: Backlog Project.

3.5 Aid assistance received in-kind (not included in the main note)

	Note	2025/26 R'000	2024/25 R'000
UNHCR	Annex 11	6,969	-
Total aid assistance received in kind		6,969	-

Aid assistance received from UNHCR to support to the Refugee Appeals Authority and Department of Home Affairs: Backlog Project

4. Compensation of employees

4.1 Analysis of balance

	Note	2025/26 R'000	2024/25 R'000
Basic salary		2,663,757	2,583,052
Performance award		1,198	-
Service based		5,403	8,157
Compensative/circumstantial		144,513	162,646
Other non-pensionable allowances		436,558	423,362
Total		3,251,429	3,177,217

Compensative/circumstantial represents overtime payment periodic payments and acting allowances. "Other non-pensionable allowances include housing allowance non-pensionable allowances and foreign allowances for deployed officials.

4.2 Social contributions

	Note	2025/26 R'000	2024/25 R'000
Employer contributions			
Pension		345,260	334,763
Medical		298,394	279,392
UIF		-	1
Bargaining council		929	1,031
Total		644,583	615,187
 Total compensation of employees		 3,896,012	 3,792,404
 Average number of employees		 7,197	 7,410

Compared to the previous financial year, total employee compensation grew by 2.73% (an increase of R103,609 million). This rise is attributed to cost-of-living adjustments for salary levels 1-12 and pay progressions implemented during the 2025/26 period.

5. Goods and service

	Note	2025/26 R'000	2024/25 R'000
Administrative fees		24,978	27,131
Advertising		1,297	13,851
Minor assets	5.1	11,595	9,140
Bursaries (employees)		2,696	2,980
Catering		1,619	631
Communication		41,949	4,759
Computer services	5.2	1,444,795	764,854
Consultants: Business and advisory services	5.9	126,528	99,843
Legal services		253,281	111,553
Contractors		114,033	372,031
Agency and support / outsourced services		258,439	284,158
Entertainment		36	46
Audit cost - external	5.3	37,821	40,564
Fleet services		85,112	84,409
Inventories	5.4	9,301	7,981
Consumables	5.5	1,188,966	740,969
Operating leases		570,397	425,824
Property payments	5.6	458,698	361,834
Rental and hiring		7,986	7,785
Transport provided as part of the departmental activities		73,375	57,172
Travel and subsistence	5.7	78,043	73,724
Venues and facilities		6,879	13,129
Training and development		28,037	28,818

	Note	2025/26 R'000	2024/25 R'000
Other operating expenditure	5.8	36,216	39,251
Total		4,862,077	3,572,437

Total expenditure surged by 36.38% (an increase of R1,299,640) compared to the final figures of the previous financial year. Computer services increased significantly because of investments in the digital transformation roadmap. The increase in inventories is as a result of the procurement of face value form from DPW. The increase in consumables is as a result of the procurement of uniforms for staff.

5.1 Minor assets

	Note	R'000	R'000
Tangible capital assets		11,595	9,140
Machinery and equipment		11,595	9,140
Intangible capital assets		-	-
Software		-	-
Total	5	11,595	9,140

5.2 Computer services

	Note	2025/26 R'000	2024/25 R'000
SITA computer services		944,343	208,201
External computer service providers		500,452	556,653
Total	5	1,444,795	764,854

5.3 Audit cost - external

	Note	2025/26 R'000	2024/25 R'000
Regularity audits		37,821	38,432
Performance audits		-	-
Investigations		-	2,132
Total	5	37,821	40,564

5.4 Inventories

	Note	2025/26 R'000	2024/25 R'000
Clothing material and accessories		8,248	7,076
Fuel, oil and gas		1	1
Other supplies	5.4.1	1,052	904
Total	5	9,301	7,981

5.4.1 Other supplies

	Note	2025/26 R'000	2024/25 R'000
Other		1,052	904
Total	5.4	1,052	904

Other suppliers are represented by printing of face value forms.

5.5 Consumables

	Note	2025/26 R'000	2024/25 R'000
Consumable supplies		31,117	11,456
Uniform and clothing		1,188	-
Household supplies		11,356	2,606
Building material and supplies		10	516
Communication accessories		2	-
IT consumables		230	738
Other consumables		18,331	7,596
Stationery, printing and office supplies		1,157,849	729,513
Total	5	1,188,966	740,969

The significant increase in Household supplies is as a result of cleaning services at the digitization hubs. The significant increase in other consumables is due to arose from signage installed offices and malls. Stationery, printing and office supplies increased significantly given the increase in demand for smart ID cards and Passports.

5.6 Property payments

	Note	2025/26 R'000	2024/25 R'000
Municipal services		41	-
Property management fees		220,741	121,766
Property maintenance and repairs		78,589	-
Other		159,327	240,068
Total	5	458,698	361,834

Property management fees increased is as a result of increased payments to Public Works. Other includes guarding services. Guarding services were reduced by 50% given budget constraints.

5.7 Travel and subsistence

	Note	2025/26 R'000	2024/25 R'000
Local		71,386	70,038
Foreign		6,657	3,686
Total	5	78,043	73,724

5.8 Other operating expenditure

	Note	2025/26 R'000	2024/25 R'000
Professional bodies, membership and subscription fees		107	101
Resettlement costs		604	853
Other		35,505	38,297
Total	5	36,216	39,251

Courier & Delivery Services are the main cost drivers in "Other" with expenditure amounting to 27,583 million.

5.9 Remuneration of members of a commission or committee of inquiry (Included in Consultants: Business and advisory services)

	Note	2025/26 R'000	2024/25 R'000
Name of Commission / Committee of Inquiry			
Multidisciplinary Task Team		30,445	47,315
Total		30,445	47,315

The committee was appointed to avail and manage the project constituting multidisciplinary team to investigate, co-ordinate, report, advise on and or present evidence on recommendation of ministerial committee on issuance of permits as well as criminal syndicate for fraud, theft, corruption and maladministration during 2024/25 financial year. The expenditure shows a decrease of R16,8 million due to reduced activities.

6. Interest and rent on land

		2025/26	2024/25
	Note	R'000	R'000
Interest paid		46	363
Total		46	363

The interest expense of R46 thousand reflects payments to the Government Employees Pension Fund (GEPF) arising from the reinstatement of dismissed officials.

7. Payments for financial assets

		2025/26	2024/25
	Note	R'000	R'000
Debts written off	7.1	-	1,241
Total		-	1,241

No debts were written off in the current financial year.

7.1 Debts written off

		2025/26	2024/25
Nature of debts written off	Note	R'000	R'000
Debts for ex-employees older than 3 years		-	376
Damaged vehicles and rental vehicles		-	865
Total		-	1,241
Total debt written off	8	-	1,241

No debts were written off in the current financial year.

8. Transfers and subsidies

	Note	2025/26 R'000	2024/25 R'000
Provinces and municipalities	46,47	2,812	2,670
Departmental agencies and accounts	Annex 1A	5,352,547	4,032,247
Public corporations and private enterprises	Annex 1D	155	-
Households	Annex 1G	20,631	17,278
Total		5,376,145	4,052,195

The increase of R1.32 billion was driven by an IEC budget adjustment for local government elections.

8.1 Gifts, donations and sponsorships made in kind (not included in the main note)

	Note	2025/26 R'000	2024/25 R'000
	Annex 1J		
Gifts		-	-
Donations		1,195	444
Sponsorships		-	-
Total		1,195	444

The R751 thousand increase reflects a rise in the number of fee waivers granted.

9. Expenditure for capital assets

	Note	2025/26 R'000	2024/25 R'000
Tangible capital assets		408,525	367,231
Buildings and other fixed structures		161,366	63,723
Machinery and equipment		247,159	303,508
Intangible capital assets		33,074	89,802
Software		33,074	89,802
Total		441,599	457,033

Buildings and other fixed structures increased due to renovations to existing offices and investment in new malls.

9.1 Analysis of funds utilised to acquire capital assets - Current year

	2025/26		
Name of entity	Voted funds R'000	Aid assistance R'000	Total R'000
Tangible capital assets	408,525	-	408,525
Buildings and other fixed structures	161,366		161,366
Machinery and equipment	247,159		247,159
Intangible capital assets	33,074	-	33,074
Software	33,074		33,074
Total	441,599	-	441,599

9.2 Analysis of funds utilised to acquire capital assets - Prior year

Name of entity	2024/25		
	Voted funds	Aid assistance	Total
	R'000	R'000	R'000
Tangible capital assets	323,411	43,820	367,231
Buildings and other fixed structures	63,723	-	63,723
Machinery and equipment	259,688	43,820	303,508
Intangible capital assets	89,802	-	89,802
Software	89,802	-	89,802
	-	-	
Total	413,213	43,820	457,033

9.3 Finance lease expenditure included in Expenditure for capital assets

	Note	2025/26	2024/25
		R'000	R'000
Machinery and equipment		26,729	40,379
Total		26,729	40,379

Finance lease expenditure declined due to a reduction in leased cell phones and photocopiers. Fixed payments apply to cell phones, modems, and photocopiers.

10. Cash and cash equivalents

	Note	2025/26	2024/25
		R'000	R'000
Consolidated Paymaster General Account		905,753	452,504
Disbursements		-88,024	-
Cash on hand		564	545
Cash with commercial banks (Domestic)		44,151	-
Total		862,444	453,049

The significant increase in the consolidated PMG is as a result of increase in sales of enabling documents and the increase in fees for verification services.

11. Prepayments and advances

	Note	2025/26 R'000	2024/25 R'000
Staff advances		8	-
Prepayments (Not expensed)	11.1	-	17,958
Total		8	17,958
Analysis of Total Prepayments and advances			
Current Prepayments and advances		8	17,958
Total		8	17,958

11.1 Prepayments (Not expensed)

		2025/26				
	Note	Amount as at 1 April 2025 R'000	Less: Amounts expensed in current year R'000	Add / Less: Other R'000	Add Current year prepay-ments R'000	Amount as at 31 March 2026 R'000
Goods and services		17,958	(17,958)	-	-	-
Total	13	17,958	(17,958)	-	-	-
		2024/25				
	Note	Amount as at 1 April 2024 R'000	Less: Amounts expensed in current year R'000	Add / Less: Other R'000	Add Current year prepay-ments R'000	Amount as at 31 March 2025 R'000
Goods and services		-	-	-	17,958	17,958
Total	11	-	-	-	17,958	17,958

The R17,958 million relates to the prepayments of Trellex licenses.

12. Receivables

	Note	2025/26			2024/25		
		Current	Non-current	Total	Current	Non-current	Total
		R'000	R'000	R'000	R'000	R'000	R'000
Claims recoverable	14.1	69,477	24,443	94,683	114,788	4,113	118,901
Recoverable expenditure	14.2	15,460	14,004	28,701	15,549	13,804	29,353
Staff debt	14.3	6,783	-	6,783	4,461	-	4,461
Other receivables	14.4	227	-	227	11	-	11
Total		91,947	38,447	130,394	134,809	17,917	152,726

12.1 Claims recoverable

	Note	2025/26	2024/25
		R'000	R'000
National departments		80,106	49,337
Provincial departments		-	48
Public entities		14,577	69,516
Total	14	94,683	118,901

12.2 Recoverable expenditure

		2025/26	2024/25
	Note	R'000	R'000
Disallowance Payment Fraud		13,241	13,241
Salary Reversal Control Account		148	375
Disallowance: Miscellaneous		14,206	15,737
Disallowance Damages and Losses		1,075	
Sal: Tax Debt		34	
Sal Deduction Disallowance		1	
Sal: ACB Recall		-4	
Total	12	28,701	29,353

12.3 Staff debt

		2025/26	2024/25
	Note	R'000	R'000
Salary Tax Debt		-	70
Debt Account		6,783	4,391
Total	12	6,783	4,461

12.4 Other receivables

	Note	2025/26 R'000	2024/25 R'000
<i>Group major categories, but list material items</i>			
Sal Pension Fund		-	2
Salaries Recoverable		194	-
Pension Recoverable		33	8
Salary insurance deductions			1
Total	12	227	11

12.5 Impairment of receivables

	Note	2025/26 R'000	2024/25 R'000
Estimate of impairment of receivables		38,447	17,918
Total		38,447	17,918

Disallowance Payment Fraud (Control Account): R13,241,211.95 (Material Balance)

The department holds a material, impaired recoverable expenditure balance of R13,241,211.95 within the Disallowance Payment Fraud Control Account. The balance comprises three long-outstanding matters currently subject to ongoing legal or investigative processes

- R930,926.00: Relating to the Palama matter, currently under active investigation by Counter Corruption.
- R6,810,000.00: Relating to a legal dispute with a security company, which has filed a counterclaim against the department.
- R5,499,999.00: Relating to a legal dispute with Ikgodiseng, who has also filed a counterclaim against the department.

All three cases have been outstanding for over five years. Management assesses the probability of recovering these funds from the respective suppliers as negligible. However, because the legal proceedings and investigations remain active, these balances cannot be formally written off at this stage.

Disallowed Damages and Losses

Impaired amount for cases older than three years total R763,267.91

13. Voted funds to be surrendered to the Revenue Fund / (Voted funds receivable)

		2025/26	2024/25
	Note	R'000	R'000
Opening balance		263,618	(199 309)
Prior period error	13.2		-(199,309)
As restated		263,618	(199,309)
Transferred from Statement of Financial Performance (as restated)		580,186	263,618
Add: Unauthorised expenditure for the current year		-	
Voted funds not requested/not received	1.1	-	
Transferred to retained revenue to defray excess expenditure (Parliament/Legislatures)	13.1	-	
Received / (Paid) during the year		(263,618)	199,309
Closing balance		580,186	263,618

14. Departmental revenue and NRF Receipts to be surrendered to the Revenue Fund

		2025/26	2024/25
	Note	R'000	R'000
Opening balance		339,515	354,079
Prior period error	14.1		
As restated		339,515	354,079
Transferred from Statement of Financial Performance (as restated)		1,990,341	1,415,757
Own revenue included in appropriation		-	
Transfer from aid assistance	4	-	
Transferred to voted funds to defray excess expenditure (Parliament/Legislatures)	14.1	-	2,072
Paid during the year		(1,928,392)	(1,432,393)
Closing balance		401,464	339,515

The increase in departmental revenue is as a result of increased sales of enabling documents and verification services.

15. Payables - current

		2025/26	2024/25
	Note	R'000	R'000
Amounts owing to other entities		285	2,890
Clearing accounts	15.1	2,913	2,230
Other payables	15.2	2,722	2,414
Advances Received	15.3	3,152	-
Total		9,072	7,534

15.1 Clearing accounts

		2025/26	2024/25
Description	Note	R'000	R'000
<i>Identify major categories, but list material items</i>			
Salary Income Tax		1,854	275
Salary Pension Fund		(1)	-
Salary Medical Aid		(6)	3
Salary GEHS refund Control Account		1,066	1,952
Total	15	2,913	2,230

15.2 Other payables

		2025/26	2024/25
Description	Note	R'000	R'000
<i>Identify major categories, but list material items</i>			
Unallocated Receipts: 30 days		2,721	2,243
Debt Receivable Interest		-	156
Salary Reversal Control		1	-
Salary ACB Recalls CA		-	15
Total	15	2,722	2,414

15.3 Advances Received

Description	Note	2025/26	2024/25
		R'000	R'000
Identify major categories, but list material items			
Unallocated Receipts: 30 days		3,152	-
Total	15	3,152	

16. Net cash flow available from operating activities

	Note	2025/26	2024/25
		R'000	R'000
Net surplus/(deficit) as per Statement of Financial Performance		2,570,527	1,583,852
Add back non-cash/cash movements not deemed operating activities		(1,731,389)	(807,564)
(Increase)/decrease in receivables		35,858	354,156
(Increase)/decrease in prepayments and advances		17,950	(17,958)
(Increase)/decrease in other current assets			
Increase/(decrease) in payables - current		1,538	(196,391)
Proceeds from sale of capital assets		(5,344)	(4,205)
(Increase)/decrease in other financial assets		-	-
Expenditure on capital assets		441,605	457,033
Surrenders to / Received from the Revenue Fund		(2,048,303)	(1,216,044)
Surrenders to RDP Fund/Donors		-	
Voted funds not requested/not received		-	
Own revenue included in appropriation		-	
Other non-cash items		(174,693)	(184,155)
Net cash flow generated by operating activities		839,138	776,288

17. Reconciliation of cash and cash equivalents for cash flow purposes

	Note	2025/26 R'000	2024/25 R'000
Consolidated Paymaster General account		905,753	452,504
Disbursements		(88,024)	-
Cash on hand		564	545
Cash with commercial banks (Local)		44,151	-
Total		862,444	453,049

18. Contingent liabilities and contingent assets

18.1 Contingent liabilities

Liable to	Nature	Note	2025/26 R'000	2024/25 R'000
Claims against the department		Annex 2B	198,145	216,403
Intergovernmental contingent liabilities		Annex 5		
Other		Annex 2B	115,200	115,200
Total			313,345	331,603

Claims against the department comprises of litigations and labour related matters.

ABIS Project Arbitration: The Department is engaged in an arbitration dispute with EOH Mthombo (Pty) Ltd. EOH has submitted a claim for costs totalling R115 million. Prior-year figures for claims against the state have been restated following the adoption of a new best-estimate methodology.

The uncertainties relating to the amounts and timing of any outflow are:

- The claim amounts are exorbitant from the onset,
- The lengthy legal process and the backlogs in courts,
- The litigants do not follow through on the legal process due to costs involved, the period of time, and the loss of interest in pursuing the case,

The uncertainty is inherent in predicting the outcome of the legal process.

18.2 Contingent assets

Nature of contingent asset	Note	2025/26	2024/25
		R'000	R'000
Incapacity leave and ill health retirement (PILIR) application not yet approved		3,064	1,799
Legal case - summons against a debtor			280
Penalties levied by DHA to EOH & IDEMIA for ABIS project: According to DHA and IDEMIA settlement counteroffer was that both DHA and Idemia should pay 50% of the penalty		62,078	62,079
Total		65,142	64,158

Incapacity leave contingent assets increased from R1.799 million last year to R3.064 million, signalling successful case containment and proactive outcome management by the Health Risk Manager. Separately, the Department imposed R62.079 million in penalties on EOH and IDEMIA for missed contractual milestones. EOH has countered with a R115 million legal claim against the Department, which is recognized within contingent liabilities in Note 18.1.

19. Capital commitments

	Note	2025/26	2024/25
		R'000	R'000
Machinery and equipment		156,467	44,708
Intangible assets		5,525	54,751
Total		161,992	99,459

The increase in capital commitments is attributable to newly recognized commitments for the acquisition of machinery and equipment.

20. Accruals and payables not recognised

201. Accruals

Listed by economic classification	Note	2025/26			2024/25
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		187,570	24,164	211,734	166,263
Capital assets		16,266	63,511	79,777	17,432
Total		203,836	87,675	291,511	183,695
		2025/26			2024/25
		Note			R'000
Intergovernmental accruals (<i>included above</i>)		Annex 4			-
Programme 1: Administration					44,349
Programme 2: Citizen Affairs					19,373
Programme 3: Citizen Affairs					19,972
		291,512			183,695

20.2 Payables not recognised

Listed by economic classification	Note	2025/26			2024/25
		30 Days	30+ Days	Total	Total
		R'000	R'000	R'000	R'000
Goods and services		265,956	35,190	301,146	716,454
Capital assets		47,361		47,361	4,062
Other			46 762	46,762	
Total		313, 317	81,952	395,269	720,516

	Note	2025/26 R'000	2024/25 R'000
	Annex 5		
Programme 1: Administration		185,195	216,773
Programme 2: Citizen Affairs		130,355	95,475
Programme 3: Immigration Affairs		79,719	-
Total		395,269	720,516

The accruals and payables related to amounts owing to suppliers, other departments, entities and agencies related to goods & services and capital expenditure from SCM processes are totalling to:

- Accruals: R291,511 million
- Payables: R348,507 million

21. Employee benefits

	Note	2025/26 R'000	2024/25 R'000
Leave entitlement		165,771	161,374
Service bonus		114,940	110,103
Capped leave		43,206	50,652
Other		4,703	13,607
Total		328,620	335,736

At this stage the department is not able to reliably measure the long-term portion of the long service awards.

There is an increase in the Leave Liability at 31 March 2026, when compared with 31 March 2025 due to the following:

***In 2024/2025 the Cost-of-Living Adjustment (COLA) effective 01 April 2025, for non-SMS was 5.5% which is an increase of 0.8% compared to the 4.7%, COLA implemented for 2024/2025.*

*** Although the COLA for SMS decreased by 1.4%, from 5.5% to 4.1%, this reduction would not have reduced the leave liability as non-SMS constitutes the bulk of the workforce.*

***In addition to the COLA, Pay Progression for SMS was implemented effective 01 April 2025; and Pay progression for non-SMS was implemented effective 01 July 2025.*

***During the 2025/2026 financial year, an additional 722 employees progressed to higher salary levels due to Grade Progression.*

- Capped leave shows a reduction in value due to either utilisation by employees, or as a result of termination of service.
- A negative balance will reflect since annual leave credits of 22 or 30 days are allocated to employees at the beginning of the year, and hence, employees may take more leave than their monthly accrual. The 'Other' category reflects amounts recognized for qualification improvements, acting allowances, overtime as well a subsistence & travel allowance

22. Lease commitments

22.1 Operating leases

	2025/26				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	319,181	-	319,181
Later than 1 year and not later than 5 years	-	-	771,537	-	771,537
Later than 5 years	-	-	25,667	-	25,667
Total lease commitments	-	-	1,116,385	-	1,116,385

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	278,857	1,023	279,880
Later than 1 year and not later than 5 years	-	-	458,462	397	458,859
Later than 5 years	-	-	52,171	-	52,171
Total lease commitments	-	-	789,490	1,420	790,910

The closing balance on buildings and other fixed structures was restated to correct prior period errors identified for two leases whose calculations were incorrect.

1. General description of renewal and or purchasing options

- The Department had a total of 92 leases that had expired as at 31 March 2026. Potential lease commitments were determined for these expired leases based on occupation intentions received from the provincial offices. Where alternative accommodation is being sought, potential lease commitments were determined for a period of three years, including an exit clause. Where there is an intention to continue occupation, potential lease commitments were determined for a period of five years.
- The lease agreements entered into do not provide any purchasing options

2. Escalation clauses

- The escalation clauses of the 219 leased office buildings (excluding national state-owned offices) ranges from 0% to 10%

3. National state-owned lease

- The Department is awaiting the signed state-owned lease agreement from DPWI. At reporting date, the Department did not have a formalised arrangement specifying an agreed lease term, nor had such an arrangement existed previously. Accordingly, no lease commitment, as contemplated in MCS Chapter 13 and the related AMD guidance, has been disclosed.

4. Leasing arrangements/sublease

- There are no material leasing arrangements, and the department does not sublease any of the buildings.

5. Restrictions imposed

- There are no restrictions imposed by/on the department through any lease agreement entered into.).

22.2 Finance leases **

	2025/26				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	22,716	22,716
Later than 1 year and not later than 5 years	-	-	-	6,440	6,440
Later than 5 years	-	-	-	-	-
Total lease commitments	-	-	-	29,156	29,156

	2024/25				
	Specialised military equipment	Land	Buildings and other fixed structures	Machinery and equipment	Total
	R'000	R'000	R'000	R'000	R'000
Not later than 1 year	-	-	-	27,656	27,656
Later than 1 year and not later than 5 years	-	-	-	19,723	19,723
Later than 5 years	-	-	-		
Total lease commitments	-	-	-	47,379	47,379

** This note excludes leases relating to public private partnerships as they are separately disclosed in the note on Public Private Partnerships.

23. Accrued departmental revenue

	Note	2025/26	2024/25
		R'000	R'000
Tax revenue		-	-
Sales of goods and services other than capital assets		63,493	14,097
Fines, penalties and forfeits		-	266,060
Other		-	5
Total		63,493	280,162

23.1 Analysis of accrued departmental revenue

	Note	2025/26	2024/25
		R'000	R'000
Opening balance		280,162	277,337
Less: amounts received		621,952	27,955
Less: services received in lieu of cash		-	-
Add: amounts recorded		671,343	30,780
Less: amounts written off/reversed as irrecoverable		266,060	-
Closing balance		63,493	280,162

23.2 Accrued departmental revenue written off

Nature of losses	Note	2025/26	2024/25
		R'000	R'000
Irrecoverable fines		266,060	-
Total		266,060	-

During the year under review, the Department derecognised R266 million on the advised of the National Treasury based on a legal opinion that states that the fines are irrecoverable as the they have prescribed. Many of the offenders are ordinarily resident outside the Republic of South Africa as the cost of attempting to recover these administrative fines would exceed the outstanding balance. The approval to derecognise R266 million was received on 29 May 2026, subsequent to the 31 March 2026 reporting period. Consequently, the note was adjusted to reflect this adjusting event.

23.3 Impairment of accrued departmental revenue

	Note	2025/26	2025/26
		R'000	R'000
Estimate of impairment of accrued departmental revenue		-	244,775
Total		-	244,775

During the year under review, the Department derecognised R266 million on the advised of the National Treasury based on a legal opinion that states that the fines are irrecoverable as the they have prescribed. Many of the offenders are ordinarily resident outside the Republic of South Africa as the cost of attempting to recover these administrative fines would exceed the outstanding balance. The approval to derecognise R266 million was received on 29 May 2026, subsequent to the 31 March 2026 reporting period. Consequently, the note was adjusted to reflect this adjusting event.

24. Unauthorised, Irregular and Fruitless and wasteful expenditure

	Note	2025/26	2024/25
		R'000	R'000
Unauthorised expenditure - current year		-	-
Irregular expenditure - current year		201,212	225,391
Fruitless and wasteful expenditure - current year		56	104
Total		201,268	225,495

Information on any criminal or disciplinary steps taken as a result of unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure is included in the annual report under the PFMA Compliance Report.

25. Related party transactions

		2025/26	2024/25
	Note	R'000	R'000
Revenue received			
Total		-	-
	Note	2025/26	2024/25
		R'000	R'000
Payments made			
Goods and services		1,144,150	716,048
Transfers and subsidies			
Total		1,144,150	716,048
	Note	2025/26	2024/25
		R'000	R'000
Year end balances arising from revenue/payments			
Receivables from related parties		14,577	69,095
Payables to related parties		285	-2,890
Total		14,862	66,205

- Electoral Commission: The Electoral Commission is a Chapter 9 institution that manages the national provincial and municipal elections. The Electoral Commission reports to the same Portfolio Committee as DHA, therefore sharing the same parliamentary oversight. The Electoral Commission receives its budget allocation through the DHA Vote. The IEC in turn manages the Political Party Fund account. This allows for the transfer of funds to Political Parties in accordance with their representation.*
- Government Print Works: The GPW is a government component that reports to the same Minister as DHA. GPW provides security printing for the state, such as passports and identity documents. GPW does not receive the budget allocation from the DHA vote as they are self-sustained.*
- The BMA Act provided for the establishment of the Border Management Authority (BMA) as a schedule 3A public entity of the PFMA and brings together a multitude of functions performed at ports of entry under a single command and control structure, which reports to the Minister of the Department of Home Affairs as the chairperson of the Inter-Ministerial Consultative Committee on border management. BMA became functional as a standalone entity with effect from 01 April 2023. The BMA receives their budget allocation through the DHA Vote.*
- Fines collected on behalf of the BMA are stated as related party amounts on payables above. All transfers to IEC & BMA have been included as part of Annexure 1A. Good and services relate to transactions between the department & GPW for the printing of passports, ID and other forms at GPW.*

26. Key management personnel

	2025/26 R'000	2024/25 R'000
Political office bearers (provide detail below)		-
Officials:		-
Level 15 to 16	20,085	16,653
Level 14 (incl. CFO if at a lower level)	38,688	39,855
Political Office Bearers	5,091	5,045
Total	63,864	61,553

There were no significant changes in key management personnel.

27. Provisions

	Note	2025/26 R'000	2024/26 R'000
Long service awards (20 years in service)		3,836	425
Long service awards (30 years in service)		1,918	87
Long service awards (40 years in service)		639	58
Total		6,393	570

The workforce is aging, and consequently the provisions increased.

27.1 Reconciliation of movement in provisions - Current year

	2025/26			
	20 yrs of service	30 yrs of service	40 yrs of service	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	425	87	58	570
Increase in provision	3,836	1,918	639	6,393
Settlement of provision	-327	-65	-29	-421
Change in provision due to change in estimation of inputs	-98	-22	-29	-149
Closing balance	3,836	1,918	639	6,393

Reconciliation of movement in provisions - Prior year

	2024/25			
	20 yrs of service	30 yrs of service	40 yrs of service	Total provisions
	R'000	R'000	R'000	R'000
Opening balance	4,457	2,027	639	7,123
Increase in provision	-153	-43	-	-196
Settlement of provision	-4,033	-1,875	-581	-6,489
Change in provision due to change in estimation of inputs	154	-22	-	132
Closing balance	425	87	58	570

Provision has been made for 352 employees eligible for 20 years of long service, 88 employees eligible for 30 years of long service, and 22 employees eligible for 40 years of long service.

Cash outflows for the long service award provision will occur at various intervals throughout the financial year, as benefits are realized only upon the anniversary date of each eligible employee.

28. Non-adjusting events after reporting date

Nature of the event	Note	2025/26 R'000
Department committed to reimburse the DPWI (48mil) and the Cities of Cape Town (3,5mil) and eThekweni (10mil) for expenditure incurred in relation to the mass repatriation of illegal foreigners		61,500
A storeroom at the Heidelberg Office was gutted by fire on Saturday, 25 July 2026.		
An adjustment was made to Note 23 to derecognise R266 millions of accrued departmental revenue (fines and penalties) determined to be irrecoverable, following management approval on 29 May 2026.		266 060
VAS data loss may impact on the achievement of some targets.		
Total		327,560

The financial impact relating to the Heidelberg office storeroom and the VAS data loss cannot be reasonably estimated.

29. Movable Tangible Capital Assets**MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026**

			2025/26		Closing balance R'000
	Opening balance	Value adjustments	Additions	Disposals	
	R'000	R'000	R'000	R'000	
MACHINERY AND EQUIPMENT	2,622,671		220,429	311,820	2,531,280
Transport assets	529,521		63,364	20,351	572,534
Computer equipment	1,576,014		130,436	260,184	1,446,266
Furniture and office equipment	269,703		9,104	13,856	264,951
Other machinery and equipment	247,433		17,525	17,429	247,529
FINANCE LEASE ASSETS	71,839		4,344	16,364	59,819
Finance lease assets	71,839		4,344	16,364	59,819
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	2,694,510	-	224,773	328,184	2,591,099

Assets without value are due to a legal matter between the Department and the contractor who has not provided supporting documentation for these assets.

Movable Tangible Capital Assets under investigation

	Note	Number	Value R'000
Included in the above total of the movable tangible capital assets per the asset register that are under investigation:			
Machinery and equipment		2 463	51,587
Total		2 463	51,587

Physical existence of the listed assets could not be confirmed

29.1 MOVEMENT IN MOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

			2024/25		
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
MACHINERY AND EQUIPMENT	2,453,715	3,316	263,659	98,019	2,622,671
Transport assets	483,851	-	58,611	12,941	529,521
Computer equipment	1,516,434	1,207	132,289	73,916	1,576,014
Furniture and office equipment	214,306	86	58,786	3,475	269,703
Other machinery and equipment	239,124	2,023	13,973	7,687	247,433
FINANCE LEASE ASSETS	69,180	-	20,411	17,752	71,839
Finance lease assets	69,180	-	20,411	17,752	71,839
TOTAL MOVABLE TANGIBLE CAPITAL ASSETS	2,522,895	3,316	284,070	115,771	2,694,510

Prior period error**Nature of prior period error***Note***2024/25****R'000**

Relating to 2023/24 [affecting the opening balance]

3,316

3,316

Total prior period errors

3,316

*Movable tangible assets: Correction of assets identified from the floor which were not recorded in the asset register.***29.2 Minor assets****MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026**

	2025/26						Total
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	
	R'000	R'000	R'000	R'000	R'000	R'000	
							227,417
Opening balance	-	-	-	227,417	-	-	
Value adjustments					-		-
Additions	-	-	-	11,595	-	-	11,595
Disposals	-	-	-	15,491	-	-	15,491
Total Minor assets	-	-	-	223,521	-	-	223,521
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	61	-	-	61
Number of minor assets at cost	-	-	-	136,363	-	-	136,363
Total number of minor assets	-	-	-	136,424	-	-	136,424

Minor capital assets under investigation

	Note	Number	Value R'000
Included in the above total of the minor capital assets per the asset register that are under investigation:			
Machinery and equipment		7,113	9,365

Physical existence of the listed assets could not be confirmed.

MOVEMENT IN MINOR CAPITAL ASSETS PER THE ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25						
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
	R'000	R'000	R'000	R'000	R'000	R'000	R'000
Opening balance	-	-	-	231,201	-	-	231,201
Prior period error	-	-	-	-	-	-	-
Additions	-	-	-	9,447	-	-	9,447
Disposals	-	-	-	13,231	-	-	13,231
Total Minor assets	-	-	-	227,417	-	-	227,417
	Specialised military assets	Intangible assets	Heritage assets	Machinery and equipment	Biological assets	Finance lease assets	Total
Number of R1 minor assets	-	-	-	134,926	-	-	134,926
Number of minor assets at cost	-	-	-	85	-	-	85
Total number of minor assets	-	-	-	135,011	-	-	135,011

Prior period error**Nature of prior period error***Note***2024/25****R'000**Relating to 2024/25 *[affecting the opening balance]*

75

Total prior period errors

75

30. Intangible Capital Assets**MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026**

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
SOFTWARE	1,120,837	33,074	36,837	1,117,074
TOTAL INTANGIBLE CAPITAL ASSETS	1,120,837	33,074	36,837	1,117,074

30.1 MOVEMENT IN INTANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
SOFTWARE	1,196,174	-109,893	94,572	60,016	1,120,837
	-	-	-	-	-
TOTAL INTANGIBLE CAPITAL ASSETS	1,196,174	-109,893	94,572	60,016	1,120,837

30.1.1 Prior period error

	Note	2024/25 R'000
Nature of prior period error		
Relating to 2024/25 [affecting the opening balance]		-109,893
Total prior period errors		-109,893
<i>Intangible assets - Correction of misclassification of expenditure.</i>		

30.2 Intangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

	Note	Opening balance 1 April 2024 R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing balance 31 March 2025 R'000
Intangible assets	Annex 6	13,127	-	-	13,127
Total		13,127	-	-	13,127

Payables not recognised relating to Capital WIP	Note	2025/26 R'000	2024/25 R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress		-	5,554
		-	-
Total		-	5,554

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	Note	Opening balance 1 April 2024 R'000	Prior period error R'000	Current Year WIP R'000	Ready for use (Assets to the AR) / Contracts terminated R'000	Closing balance 31 March 2025 R'000
Intangible assets		5,055	-	8,072	-	13,127
Total		5,055	-	8,072	-	13,127

31. Immovable Tangible Capital Assets

MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	1,242,105	156,123	179,040	1,219,188
Dwellings	-	-	-	-
Non-residential buildings	1,242,105	156,123	179,040	1,219,188
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	1,242,105	156,123	179,040	1,219,188

31.1 MOVEMENT IN IMMOVABLE TANGIBLE CAPITAL ASSETS PER ASSET REGISTER FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance	Prior period error	Additions	Disposals	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	1,261,970	(69,876)	50,535	524	1,242,105
Non-residential buildings	1,261,970	(69,876)	50,535	524	1,242,105
TOTAL IMMOVABLE TANGIBLE CAPITAL ASSETS	1,261,970	(69,876)	50,535	524	1,242,105

31.1.1 Prior period error

Nature of prior period error	Note	2024/25
		R'000
Relating to 2014/15- 2023/24 <i>[affecting the opening balance]</i>		(69,876)
Transfer of immovable to BMA & DPWI not derecognised during 2023/24		(97,625)
Correction of errors on immovable asset register		27,749
Total prior period errors		-69,876

Correction of errors relating to the transfer of immovable assets to BMA and DPWI. Included in the closing balance of R1.219 billion are Ports of Entry immovable assets amounting to R42.974 million, which could not be transferred to BMA and DPWI due to lack of adequate supporting documentation. These are supported by approved S42 transfer letters and inventory lists which were submitted to BMA and DPWI. The immovable assets are currently in the process of being fair valued.

31.2 Immovable tangible capital assets: Capital Work-in-progress

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2026

	2025/26			
	Opening balance 1 April 20YY	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 20ZZ
	R'000	R'000	R'000	R'000
Buildings and other fixed structures	101,316	5,243	31,167	75,392
Total	101,316	5,243	31,167	75,392

Note
Annex 6

The projects included in capital work-in progress relates to construction of new offices. Construction of Taung office was completed during the financial year and thus has been removed from work-in progress to immovable assets. The following projects are experiencing completion delays due to contractors' non-performance 1. Stanger 2. Thohoyandou. No projects were removed from work-in-progress as a result of being stopped or abandoned.

Payables not recognised relating to Capital WIP

	2025/26	2024/25
	R'000	R'000
Amounts relating to progress certificates received but not paid at year end and therefore not included in capital work-in-progress	-	3,462
Total	-	3,462

Note

CAPITAL WORK-IN-PROGRESS FOR THE YEAR ENDED 31 MARCH 2025

	2024/25				
	Opening balance 1 April 2024	Prior period error	Current Year WIP	Ready for use (Assets to the AR) / Contracts terminated	Closing balance 31 March 2025
	R'000	R'000	R'000	R'000	R'000
Buildings and other fixed structures	88,128	-	13,188	-	101,316
Total	88,128	-	13,188	-	101,316

Note

32. Principal-agent arrangements**32.1 Department acting as the principal**

	Note	2025/26 R'000	2024/25 R'000
Revenue collected by Department of International Relations & Cooperation (DIRCO) on behalf of the department.		174,693	184,155
		78,132	55,443
VISA Facilitation Services (VFS)			-
Total		252,825	239,598

DIRCO is mandated to conduct and coordinate South Africa's international relations in support of the country's foreign policy objectives. This includes coordinating the activities performed by its diplomatic and consular missions abroad. The department does not have the capacity to provide international services without the assistance of the missions. DIRCO receives money from third parties at the missions abroad on behalf of the department and surrenders all monies directly to the NRF. The National Treasury in a letter dated 20 March 2014 approved this arrangement. In terms and conditions of the arrangement are set out in a memorandum of understanding (MoU) concluded between the two departments. No fees are payable to DIRCO for services rendered in terms of this MOU.

A risk for the department is that errors and omissions in the DIRCO collection and payment processes will have an impact on the department's audit outcomes. This risk will be mitigated by the management of departmental face value forms at mission level between the two departments. The MOU may be terminated by either party giving at least three months' prior written notice to the other party, therefore there are no cost implications if the principal/agent relationship is terminated. There were no changes to the MOU during the reporting period.

The department has contracted Visa Facilitation Services (VFS) to provide it with visa facilitation services locally and abroad. VFS collects applications on behalf of the department and charges clients for this administrative service. The department does not pay VFS any fees. The terms and conditions as set out in contract. There are no significant risks involved in the contract. VFS shall be entitled to compensation payment commensurate with costs incurred up to and including the date on which with this agreement is terminated by mutual consent, for establishing the centres, technologies, human resources and other related costs mutually agreed by the parties which have not been recovered by VFS since the centre have been in operation.

33. Prior period errors

33.1 Correction of prior period errors

	Note	2024/25		
		Amount before error correction	Prior period error	Restated
		R'000	R'000	R'000
Assets: <i>(E.g. Receivables, Investments, Accrued departmental revenue, Movable tangible capital assets, etc.)</i>				
Movable Tangible Capital Assets	28	2,619,355	3,316	2,622,671
Intangible Assets	29	1,230,730	-109,893	1,120,837
Immovable Assets	30	1,311,981	-69,876	1,242,105
Net effect		5,162,066	-176,453	4,985,613

1. Immovable assets - Correction of prior period errors relating immovable assets transfers to BMA and DPWI and misclassifications.

2. Movable tangible assets: Correction of assets identified from the floor which were not recorded in the asset register.

3. Intangible assets: Correction of misclassification of expenditure.

	Note	2024/25		
		Amount before error correction	Prior period error	Restated
		R'000	R'000	R'000
Liabilities: (E.g. Payables current, Voted funds to be surrendered, Commitments, Provisions, etc.)				
Lease Commitments: Buildings				
Contingent liabilities		788,481	1,009	789,490
		331,603	15,404	316199
Net effect		1,120,084	(14,395)	1,105,689

Lease commitments: buildings - Correction of errors relating to incorrect calculations of lease commitments.

Prior-year figures for claims against the state have been restated following the adoption of a new best-estimate methodology.

	Note	2024/25		
		Amount before error correction	Prior period error	Restated
		R'000	R'000	R'000
Revenue: (e.g. Annual appropriation, Departmental revenue, Aid assistance, etc.)				
CARA: Retained Funds	4	17 456	-11 456	6 000
Net effect		17 456	-11 456	6 000

Correction of Voted funds incorrectly utilised to fund CARA expenditure in the 2023/24 financial year.

	Note	2024/25		
		Amount before error correction	Prior period error	Restated
		R'000	R'000	R'000
Expenditure: (E.g. Compensation of employees, Goods and services, Tangible capital assets, etc)				
Related Parties		4,031,990	- 4,031,990	0.00
Net effect		4,031,990	- 4,031,990	0.00

Correcting related party transactions relating to BMA and IEC which were incorrectly disclosed in the prior period.

34. Statement of conditional grants and other transfers paid to provinces

Name of municipality	2025/26							2024/25	
	GRANT ALLOCATION				TRANSFER				
	DORA and other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers	Actual transfer
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Various Provinces			3,549	3,549	2,746				2,670
TOTAL			3,549	3,549	2,746				2,670

Expenditure relates to Vehicle licencing.

35. Statement of conditional grants and other transfers paid to municipalities

Name of municipality	2025/26						2024/25	
	GRANT ALLOCATION				TRANSFER			
	DORA and other transfers	Roll overs	Adjust-ments	Total Available	Actual transfer	Funds withheld	Reallocations by National Treasury / National Department	DORA and other transfers
	R'000	R'000	R'000	R'000	R'000	R'000	%	R'000
Various Provinces					66			
TOTAL					66			

36. Broad Based Black Economic Empowerment performance

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

37. Natural disaster or relief expenditure

	Note	2025/26 R'000	2024/25 R'000
Goods and services		713	444
Total		713	444

In the case of natural disasters such as floods and fires, the Department replaces enabling documents such as ID's to the victims for free.

ANNEXURES TO THE ANNUAL FINANCIAL STATEMENTS



ANNEXURE 1A

STATEMENT OF TRANSFERS TO DEPARTMENTAL AGENCIES AND ACCOUNTS

Departmental Agency or Account	2025/26						2024/2025	
	TRANSFER ALLOCATION				TRANSFER			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Independent Electoral Commission	2,137,885	-	1,116,024	3,253,909	3,253,909	100%	2,302,221	2,302,221
Represented Political Party Fund	335,521	-	-	335,521	335,521	100%	322,077	322,077
Various Municipalities & entities for licences								
Boarder Management Authority	1,763,117	-	-	1,763,117	1,763 117	100%	1,407,692	1,407,692
CIDB	-	-	-	-	-	-	120	120
TOTAL	4,236,523		1,116,024	5,352,547	5,352,547	100%	4,032,110	4,032,110

ANNEXURE 1B

STATEMENT OF TRANSFERS/SUBSIDIES TO PUBLIC CORPORATIONS AND PRIVATE ENTERPRISES

Name of public corporation / private enterprise	2026/25								2024/25	
	GRANT ALLOCATION				EXPENDITURE					
	Adjusted Budget	Roll overs	Adjust-ments	Total Available	Actual transfer	% of Available funds transferred	Capital	Current	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000	R'000	R'000
Public Corporations	155	-	-	155	155	100%			137	137
Transfers										
Various entities for licenses	155			155	155	100%			137	137
Total	155			155	155	100%			137	137
Subsidies										
TOTAL	155			155	155	100%			137	137

ANNEXURE 1C

STATEMENT OF TRANSFERS TO HOUSEHOLDS

Household	2025/26						2024/25	
	TRANSFER ALLOCATION				EXPENDITURE			
	Adjusted Budget	Roll overs	Adjustments	Total Available	Actual transfer	% of available funds transferred	Final Budget	Actual transfer
	R'000	R'000	R'000	R'000	R'000	%	R'000	R'000
Transfers	18,122	-	-	18,122	18,122	100,0%	16,941	16,941
HH Leave gratuity								
HH Claims against the state	2,509	-	-	2,509	2,509	100,0%	315	315
HH Injury on duty	-	-	-	-	-	-	22	22
Total	20,631	-	-	20,631	20,631		17,278	17,278
Subsidies								
TOTAL	20,631	-	-	20,631	20,631		17,278	17,278

ANNEXURE 1D

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED

		2025/26	2024/25
Name of organisation	Nature of gift, donation or sponsorship	R'000	R'000
Received in cash			
Gifts			
		-	-
Total gifts			
Total donations			
African Union	Validation meeting on the draft continental guidelines on return, readmission and sustainable reintegration of migrants and their support tools, Abidjan, Cote Voire on the 25 -26 April 2024		31
Public Service Coordinating Bargaining Council	10th Africa regional congress of the international Labour and Employment relations Association (ILERA) 03 - 04 April 2024: Zambia		41
International organisation for Migration	Invitation to the Conference of the heads of Immigration, 6 -10 May 2024, Zambia		96
Amathole Funerals	Acceptance of funding for the service excellence awards women’s day and Heritage Day ceremony for AMAJUBA cluster		50
African Union Commission			-
Department of Social Development	Invitation to the Cross Border Coordination meeting (on children on the move) in Maputo, Mozambique on the 19th June 2024		6
International organisation for Migration	capacity Building workshop for African Union on global and continental migration framework for Africa from 30 June to 01 July 2025, Dar-es-Salaam, Tanzania		291
African Brains	Sponsorship for the attendance of the second ‘Digital Government Africa (DGA) summit’ on 2-4 October 2024, in Lusaka, Zambia		73
African Union Commission	Sponsorship for the attendance of the ‘Capacity building workshop for the African Union member states senior officials and regional economic communities’ on 13-14 November 2024 in Dar-Es- Salaam, United Republic of Tanzania		2
Deloitte and FNB	Donation of laptops to the department by Deloitte and First Rand Bank Limited to assist with the backlog eradication project		179
Pan African Migration	Sponsorship for the attendance of the official visit to Lesotho, Belgium, Senegal and Botswana for the ‘Research study on the development of a Pan-African model for migration between the Kingdom of Lesotho and the Republic of South Africa in the 21 Century’		538
ID4AFRICA	Sponsorship for the attendance of the ‘ID4AFRICA annual general meeting on 20- 23 May 2025 in Addis Ababa, Ethiopia		361
South African Tourism	Sponsorship for the official visit to attend the ‘India Roadshow 2025 Tourism Outreach’ on 18 -20 March 2025, India		117
St Gallen Symposium	Ministerial visit to attend 54th St Gallen Symposium 7-8 May 2025, Switzerland	373	

Name of organisation	Nature of gift, donation or sponsorship	2025/26	2024/25
		R'000	R'000
ID4AFRICA	Sponsorship for the attendance of the 'ID4AFRICA annual general meeting' on 20- 23 May 2025 in Addis Ababa, Ethiopia	111	
European Union agency for Asylum	European Union agency for Asylum- General Directors Immigration service conference intergovernmental consultations joint conference digital innovation from 3-4 June 2025, Malta	54	
African Union Commission	Africa Union Technical meeting on global refugee forum 2023 implementation 16-18 June 2025, Maputo	24	
African Union Commission	Invitation to attend MASA pre operation Training 23-25 June 2025, Dar-es-Salaam, Tanzania	2	
African Union Commission	Capacity Building workshop for African Union on global and continental migration framework for Africa from 30 June to 01 July 2025, Dar-es-Salaam, Tanzania	490	
International Association of Refugee & migration judges (IARMJ)	Request for approval for standing committee for SCRA & RAA officials to attend the international Association of Refugee & migration judges 14 world conference in Nairobi, Kenya on 17 -21 November 2025	133	
Sibiya Funerals	Acceptance of funding for the service excellence awards, women's day and Heritage Day ceremony for Amajuba cluster & uMgungundlovu district	88	
Old Mutual	Excellence awards and year end function Zululand district	1	
Khwezela Holdings	Excellence awards and year end function Zululand district	5	
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS RECEIVED		1,281	1,785

ANNEXURE 1E

STATEMENT OF AID ASSISTANCE RECEIVED

Name of donor	Purpose	Opening balance	Revenue	Expenditure	Paid back on / by 31 March	Closing balance
		R'000	R'000	R'000	R'000	R'000
UNHCR	Support to the Refugee Appeals Authority and Department of Home Affairs: Backlog Project	-	6,969	6,969	-	-
Subtotal						
Aid assistance received in kind						
Subtotal						
TOTAL AID ASSISTANCE RECEIVED		-	6,969	6,969	-	-

ANNEXURE 1F

STATEMENT OF GIFTS, DONATIONS AND SPONSORSHIPS MADE

Nature of gift, donation or sponsorship (Group major categories but list material items including name of organisation)	2025/26	2024/25
	R'000	R'000
Made in kind		
Gifts		
Total gifts		
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the 79 fire disaster victims from Drakenstein Municipality, Paarl, Western Cape on 7 April 2024		13
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the fire disaster victims from 79 Wilger Street, Hopland Vredenburg, Western Cape on 2 May 2024		1
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the 40 fire disaster victims from 91B St, Gabriel St, KTC Informal Settlement, Nyanga, Western Cape on the 11 April 2024 & Z Memani Road, Nyanga, Western Cape on 5 April 2024		8
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the 397 fire disaster victims from Postdam Road, The Stables, Site 5 Dunoon, Western Cape on 6 May 2024		52
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the 64 fire disaster victims from Majoks Informal Settlement, Swellendam, Western Cape on 26 May 2024		13
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the 183 fire disaster victims from Langrug Informal Settlement, Franschhoek, Western Cape on 19 April 2024 and the 10 fire disaster victims from Kayamandi Informal Settlement, Stellenbosch, Western Cape on 20 April 2024		
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the flood survivors in the Eastern Cape Province: Nelson Mandela Metropolitan, Buffalo City Metropolitan and Sarah Baartman District municipalities.		39
To waive the application fees for identity documents, temporary identity and birth certificates in respect of the additional flood survivors in the Eastern Cape Province: Nelson Mandela Metropolitan		37
To waive the application fees for identity documents, temporary identity and birth certificates at Greenville Informal Settlement, London Road and Vincent Tshabalala Road Lombardy Region E Ward 81, Alexandra		4
To waive the application fees for identity documents, temporary identity and birth certificates at Kew Informal Settlement, Alexandra, 11th Road Kew and London Region E ward 81, Alexandra		1
To waive the application fees for identity documents, temporary identity and birth certificates as a result of Burglary at Bronkhorstspuit office on 25 December 2023		2
To reprint 13 damaged passports due to a milk spillage in the bin at the Mmabatho office on 28 October 2024		16

Nature of gift, donation or sponsorship (Group major categories but list material items including name of organisation)	2025/26	2024/25
	R'000	R'000
To waive the application fees for identity documents, temporary identity and birth certificates as a result of the 488 fire disaster victims from Kosovo Informal Settlement, Phillippi, Western Cape & Pholo Park, Phillippi, Western Cape between December 2024 & March 2025		80
To reprint and waive the fees for 20 lost passports destined for FNB the Glen Offices case number CAS 134/12/2024		
To waive the application fees for identity documents, temporary identity and birth certificates as a result of 489 fire disaster victims from MTR Makhaya Ngoku Informal Settlement, Houmoed Road, Masiphumelele, Fish Hoek, Western Cape on 23 December 2024		12
To waive the application fees for identity documents, temporary identity and birth certificates as a result of 149 fire disaster victims from Wag n' Biejie, Richmond Road, Nomzamo Strand, Western Cape on 24 December 2024		86
To waive the application fees for identity documents, temporary identity and birth certificates as a result of 39 fire disaster victims from Sweet Home Informal Settlement, Duinefontein Road, Phillippi, Western Cape on 12 January 2025		26
To waive the application fees for identity documents, temporary identity and birth certificates as a result of 61 fire disaster victims from Kapteinsklip Informal Settlement, Yellowwood Road, Tafelsig, Mitchells Plain, Western Cape on 12 January 2025		7
To waive the application fees for identity documents, temporary identity and birth certificates as a result of 53 fire disaster victims from Reeb Road, Deepfreeze, Macassar in Cape Winelands, Western Cape on 9 January 2025		9
Request for approval to waive application of passports stolen at MO Commercial RD, Durban		9
Request for approval to waive application of passports stolen at Kempton Park Local office		
Request for approval to waive application of passports stolen at 36 Nelspruit office	24	
	11	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to flood survivors in the Eastern Cape, OR Tambo Municipality	22	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to flood survivors in respect of Baphumelele residence, Khayalitsha	52	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to flood survivors in the Eastern Cape, Amathole District Municipality	5	
Request for approval to waive application of passports for Mr BK Engelbrencht	55	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster, Pholile informal settlement, broadlands road, Broadlands park, WC	1	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster, Section C, Riemvasmaak, Phumlani village, Lotus river on 26 May 2025; WC	6	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster, Nkanini & Silahlwe, Lwandle informal settlement strand on 15 April 2025, WC	4	
Request for approval to waive application of passports stolen in a consignment with Skynet waybill destined to Bredasdorp	3	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to flood survivors in the Eastern Cape, Amathole District Municipality	34	

Nature of gift, donation or sponsorship (Group major categories but list material items including name of organisation)	2025/26	2024/25
	R'000	R'000
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to flood survivors in the Eastern Cape, OR Tambo Municipality	5	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster, 15 Morawia Street, Goliath estate, Kraaifontein, 19 April 2025, WC	125	
Request for replacement of stolen identity cards at Msinga Office and waiver for the replacement costs	39	
Request for waiving of fees for identity documents and birth certificated due to fire distaster at 13-16 Avenue & florence mophosho street, Alexandra region E, ward 116	6	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from Nunkwana, IFS, Du Noon;WC on 26 May 2025	2	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from Malema IFS, Joe Slovo park, Milnerton, WC on 06 April 2025	5	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from Siyahalala IFS, Mnandi road, Du Noon on 06 January 2025	5	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from Bossiesgif informal settlement Plettenberg Bay on 04-07 August 2025: WC	17	
Request for approval for waiver of fees and reprinting of smart ID cards that were lost by Skynet on route to Bethal and Middelburg office in Mpumalanga.	20	
Request for approval for waiver of fees and reprinting of smart ID cards that were lost by Skynet on route to Bethal and Carolina office in Mpumalanga.	13	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from Burundi IFS, Mfuleni on 09 December 2025: WC	188	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from 11 Fleur De Cap str, Heather part Eester river on 30 November 2025: WC	32	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from 27 Merlin road, Eagle park, Lotus river on 19 October 2025: WC	14	
Request for approval for SCRA and RAA officials to attend the internantional association for refugee and immigration judges confrence from SCRA:GAUTENG	10	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from WC:Gardern route	15	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to floods disaster from EC:OR Tambo alfred nazo district	133	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from WC	13	
Request for approval to waive application of ID,PASSPORTS,BIRTH CERTIFICATES	31	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from WC	18	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from WC provincial office	45	
Request for re-printing of passports,ID,lost due to hijacking before reaching orange farm office in Gauteng	9	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from DMO:Cape winelands and west coast WC	9	

Nature of gift, donation or sponsorship (Group major categories but list material items including name of organisation)	2025/26	2024/25
	R'000	R'000
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from WC;Provincial office	4	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from DMO: Cape winelands and west coast WC	20	
Request for approval to waive application of passports, ID, temporary ID, Birth certificates due to fire disaster from WC; Provincial office	200	
Total donations	1 195	444
Sponsorships		
Total sponsorships		
TOTAL GIFTS, DONATIONS AND SPONSORSHIPS MADE IN KIND		

ANNEXURE 2A

STATEMENT OF CONTINGENT LIABILITIES AS AT 31 MARCH 2026

Nature of liability	Opening balance 1 April 2025	Liabilities incurred during the year	Liabilities paid / cancelled / reduced during the year	Liabilities recoverable (Provide details hereunder)	Closing balance 31 March 2026
	R'000	R'000	R'000	R'000-	R'000
Claims against the department	45,506	27,325	(2,729)		70,102
Litigation and Legal Enquiries					
Claims against the department: Labour matters	155,493	454	(27,904)	-	128,043
Subtotal	200,999	27,779	(30,633)	-	198,145
Subtotal					
Other					
EOH /IDEMIA	115,200	-	-	-	115,200
Subtotal	115,200	-	-	-	115,200
TOTAL	316,199	27,779	(30,633)	-	313,345

The department changed its methodology to a best estimate methodology to determine contingent liability legal matters. This methodology allows for the capturing of all civil litigation matters at summons value, distinction between active and dormant cases, the estimation of legal professionals in respect of both prospects of success and outflows.

ANNEXURE 3

CLAIMS RECOVERABLE

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2025/26 *	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Department								
National Departments: Salary Recoverable		232			-	232		
Provincial Departments: Salary Recoverable		48			-	48		
Department of International Relations (Foreign revenue)	30,985	15,016			30,985	15,016		
XON	-575	-575			(575)	(575)		
ABIS	4,372	(400)			4,372	(400)		
Department of International Relations (COLA)	6,311	4,113			6,311	4,113		
Correctional Services (95)	471	471			471	471		
Department of International Relations (COLA) new balance	61,640	5,417			61,640	5,417		
ABIS IDEMIA	20,290	25,062			20,290	20,290		
Cov Balance	-100				(100)			
CARA	6,000	6,000			6,000	6,000		
DIRCO Adjustment	-49,440				(49,440)			
Arulappen	136				136			
Cov. Balance	16				16			
Subtotal	80,106	55,384			80,106	55,384		-

Government entity	Confirmed balance outstanding		Unconfirmed balance outstanding		Total		Cash-in-transit at year end 2025/26 *	
	31/03/2026	31/03/2025	31/03/2026	31/03/2025	31/03/2026	31/03/2025	Receipt date up to six (6) working days after year end	Amount
	R'000	R'000	R'000	R'000	R'000	R'000		R'000
Other Government Entities								
UNHCR		421					-	421
State Security Agency	-						-	-
IDEMIA	-						-	-
BMA	14,577	69,095	-	-	14,477			69,095
	14,577	69,516	-	-	14,577			69,915
TOTAL	94,683	124,900	-	-	94,683			124,900

ANNEXURE 4

INTERGOVERNMENTAL CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS

GOVERNMENT ENTITY	Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	Payment date up to six (6) working days after year end	Amount
	R'000	R'000		R'000
DEPARTMENTS				
Accruals				
DEPT OF JUSTICE & CONSTITUTION DEV	26,799	124,190		
GOVERNMENT PUBLIC WORKS	175,305	176,989		
STATE INFORMATION TECHNOLOGY AGENCY (SITA)	33,457	-		
KZN DEPT OF TRANSPORT	102	50		
AGSA	4,278			
Subtotal	239,941	301,229		
Payables not recognised				
Subtotal				
Total Departments	239,941	301,229		
Accruals	239,941	301,229		

GOVERNMENT ENTITY	Total		Cash-in-transit at year end 2025/26	
	31/03/2026	31/03/2025	Payment date up to six (6) working days after year end	Amount
	R'000	R'000		R'000
OTHER GOVERNMENT ENTITIES				
Accruals				
Telkom	1,918			
CSIR	282			
Post Office	1,859			
G-Fleet	7,551			
Subtotal	11,610			
TOTAL INTERGOVERNMENT CONTINGENT LIABILITIES, PROVISIONS, ACCRUALS, PAYABLES NOT RECOGNISED AND EMPLOYEE BENEFITS	251,551	301,229		

ANNEXURE 5

INVENTORIES

	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
Inventories for the year ended 31 March 2026	R'000	R'000	R'000	R'000	R'000
Opening balance	13,583	-	-	-	13,583
Add/(Less): Adjustments to prior year balances	117	-	-	-	117
Add: Additions/Purchases - Cash	11,536	-	-	-	11,536
Add: Additions - Non-cash	0	-	-	-	0
(Less): Disposals	1	-	-	-	1
(Less): Issues	(13,853)	-	-	-	(13,853)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	(63)	-	-	-	(63)
Add/(Less): Adjustments	105	-	-	-	105
Closing balance	11,426	-	-	-	11,426

Include discussion here where deemed relevant.

	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Insert major category of inventory	Total
Inventories for the year ended 31 March 2025	R'000	R'000	R'000	R'000	R'000
Opening balance	10,633	-	-	-	10,633
Add/(Less: Adjustments to prior year balances	826	-	-	-	826
Add: Additions/Purchases - Cash	11,461	-	-	-	11,461
Add: Additions - Non-cash	1	-	-	-	1
(Less): Disposals	0	-	-	-	0
(Less): Issues	(8,467)	-	-	-	(8,467)
Add/(Less): Received current, not paid; (Paid current year, received prior year)	(178)	-	-	-	(178)
Add/(Less): Adjustments	(693)	-	-	-	(693)
Closing balance	13,583	-	-	-	13,583

Include discussion here where deemed relevant.

ANNEXURE 6

MOVEMENT IN CAPITAL WORK IN PROGRESS

Movement in capital work in progress for the year ended 31 March 2026

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES	101,316	5,243	31,167	75,392
Other fixed structures	101,316	5,243	31,167	75,392
TOTAL	101,316	5,243	31,167	75,392

Include discussion here where deemed relevant.

Movement in capital work in progress for the year ended 31 March 2026

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE	13,127	-	-	13,127
Computer software	13,127	-	-	13,127
TOTAL	114,443	5,243	3,167	88,519

Movement in capital work in progress for the year ended 31 March 2025

	Opening balance	Prior period error	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000	R'000
BUILDINGS AND OTHER FIXED STRUCTURES					
Other fixed structures	88,128	-	13,188	-	101,316
TOTAL	88,128	-	13,188	-	101,316

Movement in capital work in progress for the year ended 31 March 2025

	Opening balance	Current year CWIP	Ready for use (Asset Register) / Contract terminated	Closing balance
	R'000	R'000	R'000	R'000
COMPUTER SOFTWARE				
Computer software	5,055	-	(8,072)	13,127
	5,055	-	(8,072)	13,127
TOTAL	93,183	-	(21,260)	114,443

NOTES

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