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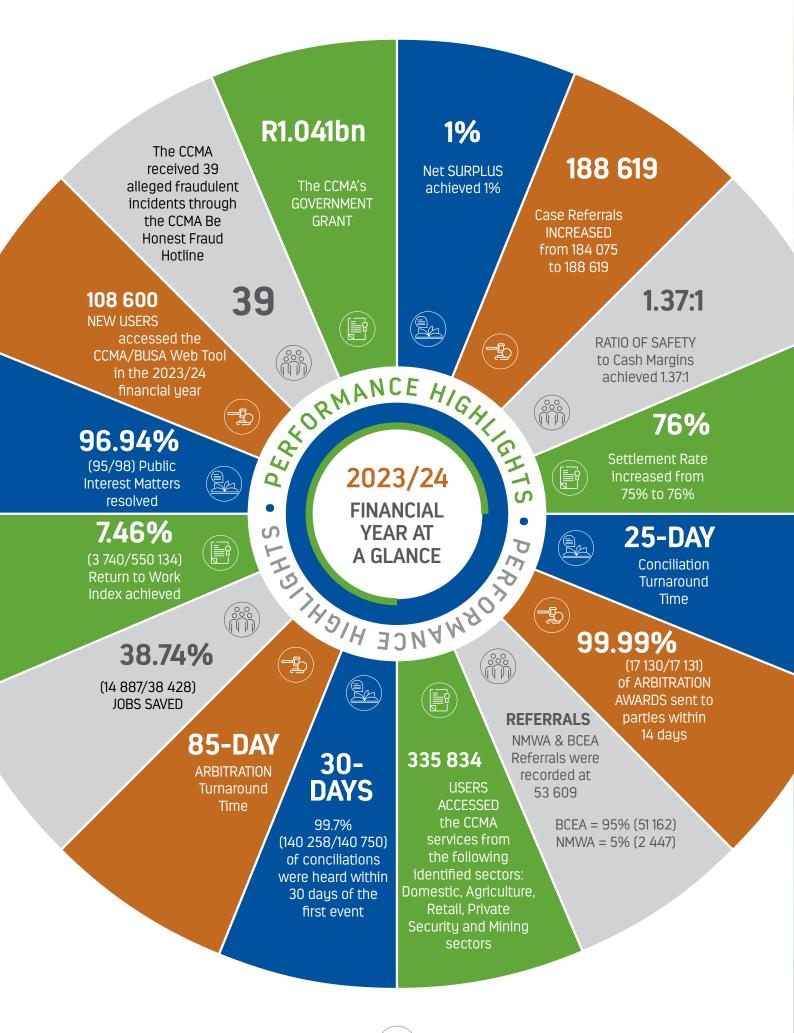














PART A GENERAL INFORMATION

1. PUBLIC ENTITY'S GENERAL INFORMATION

REGISTERED NAMECommission for Conciliation, Mediation and Arbitration

(CCMA)

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EXTERNAL AUDITORS Auditor-General South Africa

EXTERNAL AUDITORS' ADDRESS 04 Daventry Street,

Lynwood Bridge Office Park

Lynwood Manor Pretoria,0081

BANKERS First National Bank

OFFICIAL PERFORMING THE FUNCTIONS OF

BOARD SECRETARY

Name: Vacant

Designation: Manager – Governance and Secretariat Services

2. LIST OF ABBREVIATIONS/ACRONYMS

ABBREVIATIONS/ACRO	NYMS
4IR	Fourth Industrial Revolution
ACFE	Association of Certified Fraud Examiners
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
AgriSA	AgriCulture South Africa
AMCU	Association of Mineworkers and Construction Union
APP	Annual Performance Plan
APR	Annual Performance Report
ARC	Audit and Risk Committee
ASB	Accounting Standards Board
B-BBEE	Broad-Based Black Economic Empowerment
ВС	Bargaining Council
BCEA	Basic Conditions of Employment Act, 1997 (Act No.75 of 1997)
ВСМ	Business Continuity Management
BEECA	Black Economic Empowerment Cleaning Association
BUSA	Business Unity South Africa
CA (SA)	Chartered Accountant (South Africa)
ССМА	Commission for Conciliation, Mediation and Arbitration
CEE	Commission for Employment Equity
CGE	Commission for Gender Equality
CMF	Compliance Management Function
CMS	Case Management System
СМО	Case Management Officer
CEPPWAWU	Chemical, Energy, Paper, Printing, Wood and Allied Workers' Union
CSA	Commission Staff Association
СТА	Certificate in the Theory of Accounting
CWU	Communication Workers Union
DALRRD	Department of Agriculture, Land Reform and Rural Development
DG	Director General
DEL	Department of Employment and Labour
DRC	Dispute Resolution Committee
DPME	Department of Planning, Monitoring and Evaluation
DP&WO	Dispute Prevention and Workplace Outreach
EE	Employment Equity
ECCAWUSA	Entertainment Catering Commercial and Allied Workers Union of South Africa
ECDC	Eastern Cape Development Corporation
EEA	Employment Equity Act, 1995 (Act No. 55 of 1995, as amended)
EHW	Employee Health and Wellness
ERM	Enterprise-Wide Risk Management
ERP	Enterprise Resource Planning











ABBREVIATIONS/ACRO	NYMS
ESB	Employment Services Board
ESC	Essential Services Committee
EXCO	Executive Committee
FAWU	Food and Allied Workers Union
FNB	First National Bank
FY	Financial Year
GB	Governing Body
GSEC	Governance, Social and Ethics Committee
GSS	Governance and Secretariat Services
HOTELLICCA	Hotel, Liquor, Catering Commercial and Allied Workers Union of South Africa
HRC	Human Resources Committee
HRDC	Human Resource Development Council
HWAN	Hybrid Wide Area Network
IBSA	Insurance and Banking Staff Association
ICT	Information and Communication Technology
ILO	International Labour Organization
IT	Information Technology
LRA	Labour Relations Act, 1995 (Act No. 66 of 1995, as amended)
MHSA	Mine Health and Safety Act, 1996 (Act No. 29 of 1996)
MISA	Motor Industry Staff Association
MOU	Memorandum of Understanding
MSA	Minimum Service Agreement
MSD	Minimum Service Determination
MTEF	Medium-Term Expenditure Framework
MTSF	Medium-Term Strategic Framework
MTWU	Motor Transport Workers' Union of South Africa
NBCPSS	National Bargaining Council for the Private Security Sector
NBCRCAT	National Bargaining Council for the Restaurant, Catering and Allied Trades
NCCA	National Contract Cleaners Association
NEDLAC	National Economic Development and Labour Council
NEHAWU	National Education Health and Allied Workers Union
NMW	National Minimum Wage
NMWA	National Minimum Wage Act, 2018 (Act No. 9 of 2018)
NUFBWSAW	National Union of Food Beverage Wine Spirits and Allied Workers
NUM	National Union of Mineworkers
NUMSA	National Union of Metalworkers of South Africa
NUHRCCHAW	National Union of Hotel Restaurant Catering Commercial Health and Allied Workers
NUPSAW	National Union of Public Service and Allied Workers
OHS	Occupational Health and Safety
PAWUSA	Public and Allied Workers' Union of South Africa
PC	Procurement Committee
PFMA	Public Finance Management Act, 1999 (Act No.1 of 1999)

ABBREVIATIONS/ACRO	NYMS
POPCRU	Police and Prisons Civil Rights Union
PPPFA	Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000)
PTAWU	Professional Transport and Allied Workers' Union of South Africa
RAF	Road Accident Fund
REMCO	Remuneration Committee
SAC	Single Adjudication Committee
SACWU	South African Chemical Workers' Union
SACCAWU	South African Commercial, Catering and Allied Workers Union
SACSAAWU	South African Cleaners, Security and Allied Workers' Union
SADC	Southern African Development Community
SAEWA	South African Equity Workers Association
SALGA	South African Local Government Association
SALGBC	South African Local Government Bargaining Council
SAMWU	South African Municipal Workers Union
SAPWU	South African Postal Workers' Union
SASBO	South African Society of Bank Officials
SATAWU	South African Transport and Allied Workers Union
SCM	Supply Chain Management
SDA	Skills Development Act, 1998 (Act No. 97 of 1998, as amended)
SDWAN	Software Defined Wide Area Networks
SETA	Sector Education and Training Authority
SITA	State Information Technology Agency
SIU	Special Investigating Unit
SMART	Specific, Measurable, Achievable, Relevant, and Timebound
SME	Small and Medium-sized Enterprises
SP	Strategic Plan
Standards of GRAP	Standards of Generally Recognised Accounting Practice
TASWU	Tirisano Transport and Services Workers Union
TERS	Temporary Employer/Employee Relief Scheme
UASA	United Association of South Africa
UIF	Unemployment Insurance Fund
UCIMESHAWU	United Chemical Industries Mining Electrical State Health and Aligned Workers Union
WCA	Workmen's Compensation Act, 1941 (Act No. 30 of 1941)
Wi-Fi	Wireless Fidelity











3. FOREWORD

BY THE CHAIRPERSON



PROF. ENOS SENISE NGUTSHANE

CHAIRPERSON OF THE GOVERNING BODY





CCMA's Management remained uncompromised, especially at a time when the labour market needed the CCMA's support the most to advance economic development, social justice, labour peace and democratisation of the workplace.

3.1. INTRODUCTION

The Commission for Conciliation, Mediation and Arbitration (CCMA) is a highly efficient dispute resolution institution that has had many successes and challenges since its inception in 1996. Despite its trials and tribulations, I am proud to announce that the organisation has been able to rise to the occasion and ensure that it fulfils its mandate of expeditious dispute resolution and prevention. Additionally, its Management remained uncompromised, especially at a time when the labour market needed the CCMA's support the most to advance economic development, social justice, labour peace and democratisation of the workplace.

3.1.1. HIGH-LEVEL OVERVIEW OF THE STRATEGY AND PERFORMANCE

The 2023/24 financial year marked the fourth year of the implementation of the CCMA's five (5) year Strategic Plan (SP), the Imvuselelo – The Revival – The 2020/21 - 2024/25 Strategy. The CCMA, like many other public entities, is still recovering post the COVID-19 pandemic, which negatively impacted on some of the services it rendered. Issues and challenges of financial constraints due to budget reductions are still prevalent in this period, and as a result, the organisation is still constrained in meeting its obligations and the demands arising from an increasing caseload.

Statutory and financial restrictions placed on alternative income generation have challenged the organisation's ability to supplement its reduced grant funding.

The CCMA conducted a mid-term impact assessment of the Strategy, covering progress of the first two and a half (2.5) years' achievements. The mid-term impact assessment report concluded that the work undertaken by the CCMA was aligned to the set strategic outcomes and impact requirements. Despite facing challenges, the CCMA remains committed to achieving the desired impact by the end of the planning cycle.

The Essential Services Committee (ESC) continues to play a crucial role towards balancing the right to strike with the need to provide essential services. The ESC, through its interventions, has managed to clarify several misconceptions and change the mindset of parties. Furthermore, its engagement with stakeholders on legislative changes and the identification of legislative gaps has played a significant role and clarified areas of ambiguity.

3.2. STRATEGIC RELATIONSHIPS

The CCMA prides itself in the establishment and maintenance of a strategic partnerships' portfolio. These partnerships play a crucial role in enabling effective consultations, sharing of best practices, and regular responses to stakeholder and User feedback. This proactive approach ensures that the organisation remains engaged and responsive to its stakeholders and Users.

To achieve coordinated efforts and serve the labour market effectively and efficiently, the CCMA concluded a Memorandum of Understanding (MOU) with Van Zyl Rudd and Associates (Pty) Ltd, and a service level agreement was concluded with the Services Sector Education and Training Authority (SSETA). Strategic engagements were also undertaken with the Department of Agriculture, Rural Development and Land Reform (DALRRD) to explore possibilities of tapping into the agricultural sector by securing access to DALRRD facilities for provision of CCMA services.

The MOU with Van Zyl Rudd and Associates (Pty) Ltd was concluded during the 2023/24 financial year. The CCMA and Van Zyl Rudd and Associates (Pty) Ltd participated in the publishing and presentation of the amended CCMA Rules and Forms. Workshops on the updated Rules were held between 15 and 26 May 2023. The CCMA also participated in the 39th South African Labour Law Reports on 22-31 August 2023 and 5, 14 and 19 September 2023. Furthermore, CCMA Commissioners participated in the First Annual Business Rescue, Business Law, and Corporate Governance Sessions.

As part of the agreed upon collaboration on strategic projects and initiatives, Van Zyl Rudd and Associates (Pty) Ltd sponsored R50 000 for the initial phase of the CCMA corporate wear project and contributed an additional R33 880 towards the CCMA Service Excellence and Employee Awards Gala Dinner.

Services SETA: The CCMA has concluded a Service Level Agreement with the Services SETA to provide non-accredited training to registered trade union representatives that have representation in the various Chambers of the Services SETA. This project, together with a project that seeks to support the development of skills programmes and qualifications that relate to the CCMA's dispute prevention and resolution mandate is being successfully managed by the CCMA's representative in the Labour and Collective Chamber in the Services SETA together with the CCMA's Training Development Unit, Dispute Prevention and Workplace Outreach unit, and Education, Training and Development unit.











In terms of maintenance of existing relations with strategic partners, the following key milestones were accomplished:

- Commission for Employment Equity (CEE): The CEE and the CCMA conducted the 2023 Employment Equity (EE) national workshops from 18 July to 29 August 2023, as outlined in the MOU finalised the previous year. The workshops aimed to increase awareness of the latest EE amendments, sector targets, and regulations. They also focused on the impact of EE on the labour market, demonstrated the online EE system's capability to integrate amendments and issue certificates compliance, provided an overview applicable Employment Equity Act (EEA) case law, and provided updates on EE reporting. The CCMA also provided input to the CEE Annual Report.
- South African Local Government Association (SALGA): Through the MOU concluded with SALGA, the CCMA accessed nineteen (19) municipal facilities which enhanced the organisation's accessibility in those urban and rural areas. As a result of this initiative, the CCMA has reduced its expenditure on hiring external venues for hearing cases. SALGA also assisted with the publication of the amended CCMA Rules and ensured that the Commission participates in the 6th Annual Local Government Labour Law Seminar, themed: "Re-shaping the Labour Relations System to Address Municipal Sustainability Imperatives".
- Department of Employment and Labour (DEL): Through the Implementation Protocol concluded with DEL, the CCMA continues to receive support from the DEL and has access to forty-two (42) DEL Labour Centres across the country for hearing CCMA cases.
- LexisNexis: Through the MOU concluded with LexisNexis, the CCMA received 126 printed Arbitration Law Reports, 126 Labour Law Reports and two (2) Employment Law Journals.
- Juta & Company (Pty) Ltd: The CCMA received six (6) printed Industrial Law Journals and six (6) printed copies of South African Law Reports in the National Office and Provinces as per

- the MOU requirements. All CCMA full-time Commissioners, researchers, Management and the library received free access to Juta & Company online portals.
- Through AgriCulture South Africa (AgriSA) awareness initiatives designed to operationalise the MOU, the CCMA received a total of four (4) Temporary Employer/ Employee Relief Scheme (TERS) applications from the agricultural sector. Out of these, one (1) application was compliant and recommended for TERS participation, while the remaining three (3) applications were found to be defective.
- In April 2023, the Commission for Gender Equality (CGE) participated in the User Forum organised by the CCMA's Limpopo Provincial Office. The User Forum provided attendees with clear information about the CGE's mandate, its campaigns, and how to access CGE's services at provincial level. Additionally, it fostered an opportunity for collaboration with the CGE, which will be implementing advocacy campaign sessions focused on the Prevention and Elimination of Harassment in the Workplace across the Province. In a further collaboration, CGE, in partnership with the Department of Higher Education and Training, hosted a Stakeholder Forum on 26 September 2023. At this forum, the CCMA's Dispute Prevention and Workplace Outreach (DP&WO) team delivered a presentation on the "Overview of the Code of Good Practice: Prevention and Elimination of Harassment in the Workplace".
- International Labour Organization (ILO): As part of its efforts to extend assistance to its Southern African Development Community (SADC) counterparts under the ILO MOU, the CCMA hosted the Lesotho Ministry of Foreign Affairs, represented by Honourable Minister Lejone Mpotjoane and his delegation. The session served to allow both the CCMA and the Lesotho delegation to share their respective vision, create a platform for discussing existing challenges between the parties (countries/ ministries/entities), and to share and explore approaches to resolving and preventing labour disputes. In another initiative spearheaded under the auspices of the ILO, the CCMA conducted training in Maseru, Lesotho,

from 23 to 27 October 2023. Furthermore, the CCMA hosted a delegation from Kenya, including the National Labour Board of Kenya as part of a benchmarking exercise spearheaded by the Kenya Ministry of Labour and Social Protection. The benchmark visit focused on various topics including an overview of the CCMA, the relationship between the CCMA and Bargaining Councils, dispute resolution processes, funding mechanisms for the CCMA, and rules and procedures of practice. This exercise aimed to share best practices and insights into effective labour management and dispute resolution.

- As part of the technical assistance undertaking in the MOU, the CCMA and the Australia Fair Work Commission, an independent national workplace relations tribunal and registered organisations regulator, convened to discuss and benchmark on the creation of a CCMA Dashboard for Arbitration Cases. Furthermore, the CCMA, through the Office of the Director, participated in the ILO conference in Geneva on 12 June 2023. In another intervention, the ILO recommended that the CCMA facilitates the dispute between the trade union Solidarity SA and the South African Government represented by the Department of Employment and Labour. parties agreed to the ILO's recommendation. The CCMA's intervention resulted in a settlement agreement being concluded between the parties.
- Productivity South Africa (Productivity SA):
 Through an MOU concluded with the CCMA,
 Productivity SA collaborates in the post s189A,
 large-scale retrenchment post-monitoring
 process, serves as an implementation partner
 for TERS, and forms part of the TERS Single
 Adjudication Committee (SAC).

3.3. CHALLENGES FACED BY THE GOVERNING BODY

A significant challenge over the past year has been the ongoing budgetary constraints. As the Governing Body, we are fully aware that the organisation needs to be appropriately resourced in order to fulfil its social justice and other statutory mandates. Consequently, there is mounting pressure on the CCMA to initiate innovative strategies to address

potential impediments to delivering services under tough financial conditions.

3.4. THE STRATEGIC FOCUS OVER THE MEDIUM TO LONG TERM PERIOD

The 2024/25 financial year marks the last lap of implementing the five (5) year Strategic Plan. The plan continues to ensure that the CCMA delivers on its strategic focus and contribution to the Medium-Term Strategic Framework (MTSF). The CCMA Governing Body is confident that through its 2024/25 Annual Performance Plan (APP), all efforts are geared towards carrying out the CCMA's mandate. The planned interventions will enable the CCMA to meet its commitments and plans for efficient and effective dispute resolution. The CCMA continues to prioritise vulnerable groups in the labour market and promote early interventions as part of its dispute prevention strategies and to ensure cost-effective access to its services

3.5. ACKNOWLEDGEMENTS

The CCMA structures that fairly enforce legislation and enhance labour market stability are an essential component of economic transformation and job creation. I am confident that with the combined efforts of the Governing Body, the Executive Leadership team, Management and the employees, priority areas will be addressed, and the CCMA will continue along the path of becoming a world-class dispute prevention and resolution institution.

To the Users, social partners, and stakeholders of the CCMA, thank you for your patience and partnership in the 2023/24 financial year. We remain ever resilient in delivering the mandate of the CCMA.

PROP. ENOS SENISE NGUTSHANE

CHAIRPERSON OF THE GOVERNING BODY











4. THE CCMA'S GOVERNING BODY



PROF: ENOS SENISE NGUTSHANE CHAIRPERSON



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



SIOBHAN LEYDEN
ORGANISED BUSINESS REPRESENTATIVE



KAIZER MOYANE
ORGANISED BUSINESS REPRESENTATIVE



SIFISO LUKHELE
ORGANISED BUSINESS REPRESENTATIVE



BHEKI NTSHALINTSHALI
ORGANISED LABOUR REPRESENTATIVE



WISEMAN DINWA
ORGANISED LABOUR REPRESENTATIVE



RIEFDAH AJAM ORGANISED LABOUR REPRESENTATIVE



THEMBINKOSI MKALIPI GOVERNMENT REPRESENTATIVE



CONNY MAMETJAGOVERNMENT REPRESENTATIVE



5. DIRECTOR'S OVERVIEW



ADV: CAMERON SELLO MORAJANE

CCMA DIRECTOR





The CCMA maintained its going concern status through sound financial management, accounting systems and practices over the last financial year.

5.1. GENERAL FINANCIAL REVIEW OF THE PUBLIC ENTITY

The CCMA receives funding from the fiscus through grant transfers from the DEL. An increase of zero-point five percent (0.5%) on the government grant compared to the previous year brought the total to R1.051 billion.

However, during the mid-term budget process, the 2023/24 grant allocation was reduced by one percent (1%) which translates to R10 million, from R1.051 billion to R1.041 billion. The interest received from investment income amounted to R14.7 million.











The total income earned includes R8.8 million from services rendered and R1.5 million from other sources. During the mid-term budget cycle, an upward adjustment of approximately three-point one percent (3.1%) was made to the budget, including an approved surplus roll-over from the 2022/23 financial year. This adjustment was to ensure the CCMA spends within its budget to remain a going concern.

Following the conclusion of the audit process of the 2022/23 financial year, the CCMA requested a cash surplus roll-over of R36.1 million, as disclosed in the approved and audited annual financial statements. The National Treasury considered and approved the cash surplus roll-over in terms of section 53(3) of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended) (PFMA) and paragraph 8.1 of National Treasury Instruction No.12 of 2020/21 as follows:

- R22.2 million to cover the cost of the carryover of cases from 2022/23 financial year and a potential increase in caseload due to the estimated yearly growth and the anticipated increase in section 73A of the Basic Conditions of Employment Act (BCEA) referrals emanating from the private security sector in particular.
- R9.6 million for procurement projects which could not be finalised in the 2022/23 financial year. These included IT-related acquisitions (Enterprise Resources Planning Solution (ERP), Call Centre System and Laptop refresher).
- R4.3 million to cater for operational commitments in respect of computer and software maintenance; printing of manuals, case files, and consumables; training course fees; travel costs for hearings including venue and accommodation; services outsourced including recruitment services and dispute resolution banners for footprint.

The CCMA maintained its going concern status through sound financial management, accounting systems and practices over the last financial year. The organisation continues to be in a financially healthy position with cash and cash equivalents being R95.5 million, which is equivalent to a 1.37:1 cash cover ratio, a current ratio of 1.51:1 and an acid test ratio of 1.46:1 as at 31 March 2024. The net asset value reported during this reporting period is R88.6 million.

5.2. SPENDING TRENDS OF THE PUBLIC ENTITY

The total expenditure of the CCMA decreased by zeropoint seven percent (0.7%) compared to the previous financial year. Several factors contributed to the decrease in expenditure. For the financial year, the decrease was mainly seen on the utilisation of parttime Commissioners, which had an impact on case disbursement expenses. As compared to the prior financial year, the case disbursement was reduced by four-point six percent (4.6%) in expenditure, from R234.1 million (2023) to R223.2 million (2024), because of measures implemented by the entity to manage the efficiencies related to the case disbursement. A reduction of zero-point four percent (0.4%) was realised on compensation of employees from the previous year as compared to the current financial year as a result of the non-filling of critical vacancies. Goods and services increased by twopoint six percent (2.6%) overall, the main contributing factor being variable administration costs as the services are consumed as and when required.

5.3. CAPACITY CONSTRAINTS AND CHALLENGES FACING THE PUBLIC ENTITY

For the 2023/24 financial year, the CCMA's grant allocation was reduced by R10 million from the initial budget allocation of R1.051 billion to R1.041 billion. In preparation for the mid-term budget process, the reduction was implemented following the guidelines on cost containment measures which were issued by National Treasury in August 2023.

5.4. DISCONTINUED KEY ACTIVITIES/ ACTIVITIES TO BE DISCONTINUED

The CCMA did not have any discontinued key activities during the 2023/24 financial year.

5.5. NEW OR PROPOSED KEY ACTIVITIES

The CCMA did not introduce any new key activities during the 2023/24 financial year.

5.6. REQUESTS FOR ROLL-OVER OF FUNDS

Subject to permission being granted by the National Treasury, an amount of R28.5 million of the R95.5 million cash and cash equivalent balance will be requested for the roll-over and be utilised in the 2024/25 financial year to fund the reported short-term liabilities and commitments as recorded on 31 March 2024.

5.7. SUPPLY CHAIN MANAGEMENT

The Supply Chain Management (SCM) of the CCMA is centralised at the National Office and provides strategic support to the organisation in the acquisition of goods, works and services. The SCM has developed systems and procedures to ensure the procurement process is aligned with the requirements of section 217 of the Constitution. Furthermore, the SCM function is governed by the provisions of the PFMA, the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000) (PPPFA) and Treasury Regulations. The systems and procedures focus on managing the inter-dependent activities of demand, acquisition, inventory, and contract administration.

The 2023/24 procurement plan was approved by the Governing Body, and Management submitted the plan to the National Treasury in line with Instruction Note 08 of 2019/20. The approved Procurement Plan had a completion rate of eighty percent (80%) for the financial year. Projects that could not be fully executed were rolled over and included in the procurement plan for the 2024/25 financial year as most were linked to non-responsive bids due to bidders not adhering to the CCMA mandatory requirements in the bids, proposals that far exceeded the available budget, incorrect interpretation of the bid specification by bidders, etc.

Quarterly procurement progress reports were submitted to the National Treasury as required by legislation.

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

5.8. ALL CONCLUDED UNSOLICITED BID PROPOSALS FOR THE YEAR UNDER REVIEW

The CCMA's SCM Policy discourages the consideration of unsolicited bids, and none were received or considered during the year under review.

5.9. SUPPLY CHAIN MANAGEMENT PROCESSES AND SYSTEMS

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

5.10. CHALLENGES EXPERIENCED AND RESOLUTIONS

The 2023/24 financial year economic outlook has deteriorated, with revenues falling short of expectations and borrowings coming under pressure. The country is in a battle with a high unemployment rate, slow economic growth and other structural challenges. Additionally, power cuts and deteriorating infrastructure have contributed to the weaker economic conditions. These conditions have affected the public sector budgeting processes.

A comparison of the 2023/24 financial budget to the prior year indicates a reduction of zero-point five percent (0,5%). Despite experiencing these challenges, during the budget preparation process for the 2023/24 financial year, one of the measures that the CCMA enhanced to minimise the impact of budget reductions was to increase the number of pre-conciliations. This is also in response to the continuous and expected increases in the caseload of the organisation.











Furthermore, the CCMA has embarked on a process of reviewing the office space to reduce rental and related costs. The CCMA continuously negotiates with suppliers for a reduction in existing and new contract costs on the essential contracts.

5.11. AUDIT REPORT MATTERS IN THE PREVIOUS YEAR

Management has reviewed the implementation plan for audit issues raised in the previous financial year by the AGSA and concluded that internal controls related to assets required improvement to mitigate risk exposure. As of 31 March 2024, all seven (7) previously raised audit findings were resolved.

5.12. FUTURE PLANS TO ADDRESS FINANCIAL CHALLENGES

Cabinet approved total reductions of R385.9 million over the Medium-Term Expenditure Framework (MTEF) on the transfer from the DEL, with an average of eleven percent (11%) annually. The reduction will negatively impact the full delivery of the CCMA's core mandate.

The CCMA is currently developing its own revenue generation processes as part of its funding model review. This initiative is aimed at enhancing the operational framework, ensuring financial stability and sustainability, which are essential for supporting the entity's core mandate.

5.13. EVENTS AFTER THE REPORTING DATE

The Governing Body's term of office ended on 31 May 2024 subsequent to a six (6) month extension granted by DEL.

After consideration, the Minister of Employment and Labour extended the Governing Body's term of office by an additional six (6) months, resulting in the current members' term now ending on 30 November 2024. The terms for independent members of the Audit and Risk Committee (ARC) and Procurement Committee (PC) were extended to align with the Governing Body's term until 31 May 2024. These members were thereafter reappointed for an additional three-year term per the Committee Charters.

5.14. ECONOMIC VIABILITY

Strategies have been put in place to ensure that the CCMA remains a going concern.

5.15. ACKNOWLEDGEMENTS

I would like to thank the Portfolio Committee on Employment and Labour, the Honourable Minister of Employment and Labour, the Honourable Deputy Minister of Employment and Labour, the Acting Director General (DG) of the DEL, the DEL entities, the CCMA Governing Body and Committees, and social and strategic partners, for their leadership, guidance and support.

I must express my deep gratitude to the Senior Management, Commissioners, the Commission Staff Association (CSA), part-time Commissioners, part-time Interpreters and all employees for their unwavering support and dedication as they work under extraordinary times to execute their duties.

ADV. CAMERON SELLO MORAJANE

CCMA DIRECTOR

6. THE CCMA'S EXECUTIVE MANAGEMENT COMMITTEE



ADV: CAMERON SELLO MORAJANE CCMA DIRECTOR



NOLUFEFE NYAMEZELE
ACTING EXECUTIVE:
GOVERNANCE & STRATEGY



BONGUMUSA KHUMALO
ACTING NATIONAL SENIOR COMMISSIONER:
DISPUTE PREVENTION & RESOLUTION



KEDIBONE MASHAAKGOMO CHIEF FINANCIAL OFFICER



MTHEMBENI NCANANA EXECUTIVE: CORPORATE SERVICES



NKOSIKHONA NKOSI CHIEF INFORMATION OFFICER



ZANELE HLOPHE CHIEF AUDIT EXECUTIVE









7. THE CCMA'S PROVINCIAL SENIOR COMMISSIONERS



XOLANI NDUNA PSC - MPUMALANGA



ELIAS HLONGWANEPSC - NORTH WEST



LUCKY MOLOI
PSC - FREE STATE/NORTHERN CAPE



BONGUMUSA KHUMALO PSC - KWAZULU-NATAL



MPUMELELO NCONCO PSC - GAUTENG



VUSUMZI LANDUPSC - WESTERN CAPE



MANDY COETZEE
PSC - EASTERN CAPE



MORWA SETLAGO PSC - LIMPOPO

8. STATEMENT OF RESPONSIBILITY

The Governing Body is required by the Public Finance Management Act, to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the Governing Body to ensure that the financial statements fairly present the state of affairs of the CCMA as at the end of the reporting period and the results of its operations and cash flows for the period then ended.

The financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practice (Standards of GRAP) including any interpretations, guidelines and directives issued by the Accounting Standards Board (ASB).

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

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

The Governing Body is of the opinion, based on the information and explanations given by Management, that the system of internal controls provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement.

The Governing Body has reviewed the entity's cash flow forecast for the twelve (12) months to 31 March 2025 and, in the light of this review and the current financial position, it is satisfied that the CCMA has access to adequate resources to continue its operational existence for the foreseeable future.

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

The financial statements set out on pages 121 to 181, which have been prepared on the going concern basis, were approved by the Governing Body on 25 July 2024 and were signed on its behalf by:



CCMA DIRECTOR













9. STRATEGIC OVERVIEW



VISION

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



MISSION

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



VALUES

TABLE 1: CORE VALUES AND OPERATING PRINCIPLES OF THE CCMA

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

10. LEGISLATIVE AND OTHER MANDATES

The CCMA's legislative mandate is derived principally from section 23 of the Constitution of the Republic of South Africa (1996) and Labour Relations Act, 1995 (Act No. 66 of 1995, as amended) (LRA). The CCMA's mandate is derived from the purpose of the LRA, which is to advance economic development, social justice, labour peace and the democratisation of the workplace.

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

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

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

- Conduct, oversee or scrutinise any election or ballot of a registered trade union or employers' organisation.
- Provide advice or training on any aspect of employment law.
- Advise a party to a dismissal dispute about the procedures to follow.
- Offer to resolve a dispute that has not been referred to the CCMA.
- Make rules on practice and procedure.
- Publish guidelines on any aspect of the LRA.

The CCMA additionally derives its mandate from specific provisions of the Employment Equity Act, 1998 (Act No. 55 of 1998, as amended) (EEA). Chapter 2 prohibits unfair discrimination and, in particular, section 10, subsection (5) and (6) (a) and (b) of the EEA identifies the functions that the CCMA is required to perform as follows:

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

Chapter 5, Part C of the EEA provides for protection of employee rights. Section 52 of the EEA provides that the CCMA may conciliate and arbitrate (where the parties consent to CCMA jurisdiction) matters relating to the interpretation and application of Part C.

Sections 73, 73A, 74, and 80 of the Basic Conditions of Employment Act, 1997 (Act No.75 of 1997) (BCEA) requires the CCMA to amongst other, make compliance orders issued in terms of that Act arbitration awards (s73); determine disputes regarding claims to pay any amounts owing (s73A); consolidate claims arising from the BCEA with severance pay and unfair dismissal claims (s74); and to determine matters relating to the interpretation and application of section 79 of that Act – "Protection of rights".











Section 19 of the Skills Development Act, 1998 (Act No.97 of 1998) (SDA) requires the CCMA to conciliate and arbitrate various disputes concerning learnerships.

Section 26(9) – (11) of the Mine Health and Safety Act, 1996 (Act No. 29 of 1996) (MHSA) requires the CCMA to conciliate and arbitrate disputes arising from the failure to reach agreement or conclude a collective agreement regarding the number of full-time health and safety representatives at a mine.

The CCMA has jurisdiction over unfair labour practice claims arising from section 8 of the National Minimum Wage Act, 2018 (Act No. 9 of 2018) (NMWA).



11. ORGANISATIONAL MACRO-STRUCTURE

The CCMA's Organisational Structure for the 2023/24 financial year is hereunder presented:

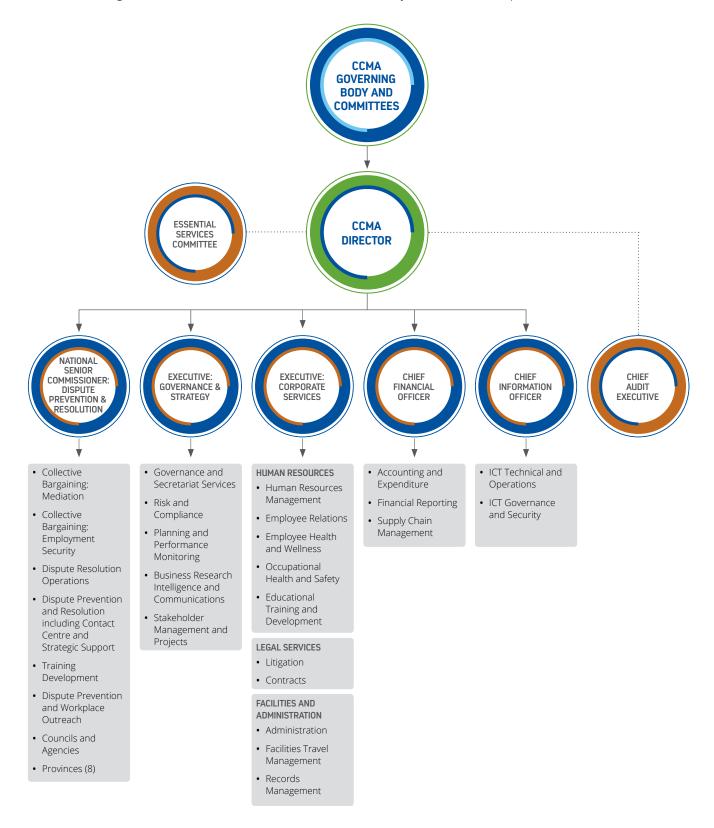


FIGURE 1: CCMA ORGANISATIONAL MACRO-STRUCTURE















PART B PERFORMANCE INFORMATION

AUDITOR'S REPORT: PRE-DETERMINED OBJECTIVES 1.

The AGSA performed the necessary audit procedures on the performance information to address the usefullness and reliability of reported performance information on the selected performance indicators, based on the approved performance planning documents of the public entity. The audit conclusion on the performance against predetermined objectives is included in the report to Management. Refer to the Auditor's Report published as Part F: Financial Information on page 113 of this Report.

2. **OVERVIEW OF CCMA'S PERFORMANCE**

2.1. SERVICE DELIVERY ENVIRONMENT

The budget cuts arising from the government's fiscal challenges placed constraints on the delivery of the CCMA's mandate. This meant that the financial resources of the CCMA are no longer sufficient to meet operational demands. Despite the challenges, the CCMA rose to the occasion and continued to deliver impressive results in the 2023/24 financial year.

During the 2023/24 financial year, the CCMA conducted Collective Bargaining Support Processes across various sectors. Notably, a two-year (2) wage agreement was concluded in the facilitation conducted for National Union of Food Beverage Wine Spirits and Allied Workers (NUFBWSAW) and RSC Consulting Services (Pty) Ltd. For the second year in a row, an agreement was facilitated by the CCMA for Communication Workers Union (CWU) and Sentech SOC Limited. Other significant facilitations that were conducted are:

- (i) The amalgamation of three (3) Bargaining Councils into the National Bargaining Council for the Restaurant, Catering and Allied Trades (NBCRCAT).
- The establishment of the constitution for the Contract Cleaning Bargaining Council conducted for the (ii) following parties: South African Transport and Allied Workers Union (SATAWU), Hotel, Liquor, Catering Commercial and Allied Workers Union of South Africa (HOTELICCA), Professional Transport and Allied Workers' Union of South Africa (PTAWU), National Union of Hotel Restaurant Catering Commercial Health and Allied Workers (NUHRCCHAW), South African Cleaners, Security and Allied Workers' Union (SACSAAWU), National Union of Metalworkers of South Africa (NUMSA), Black Economic Empowerment Cleaning Association (BEECA), and the National Contract Cleaners Association (NCCA).

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In line with the mandate to stabilise workplaces, verifications were conducted for:

- (i) National Union of Public Service and Allied Workers (NUPSAW) and Special Investigation Unit (SIU);
- (ii) National Education Health and Allied Workers Union (NEHAWU) and Road Accident Fund (RAF); and
- (iii) Association of Mineworkers and Construction Union (AMCU) and National Union of Mineworkers (NUM), and Gold One International Modder East Operations: New Kleinfontein Goldmine (Pty) Ltd.

Significantly, the verification conducted for Gold One International – Modder East Operations: New Kleinfontein Goldmine, resulted in the conclusion of a Recognition Agreement between AMCU and Modder East Operations: New Kleinfontein Gold Mine. This steered parties towards much needed stability after the sit-ins that were staged at the mine during the 2023/24 financial year.

Pre-Bargaining Conferences were conducted for Foskor Mine, Ilthala Development Finance Corporation, and Productivity SA. The uptake on this intervention remains subdued and requires an increase in awareness-raising and capacity building to enable the CCMA to leverage on the relationship building and dispute prevention benefits of the Pre-Bargaining Conference process.

In the midst of weakened economic growth, the country experienced major job losses across all sectors of the economy with most of these job losses recorded in the mining sector. The mining sector (specifically platinum and diamond mining) has been hit hard by a significant decline in commodity prices exacerbated by escalating operational costs. The section 189A large-scale retrenchment referrals received by the CCMA included a combined total of 38 428 employees who stood to be retrenched. Through the section 189A processes facilitated by the CCMA, the jobs of thirty-nine percent (39%) or 14 887 of the 38 428 employees facing retrenchment, were saved, with 22 554 employees retrenched.

2023/24	YTD	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
Employee likely to be retrenched	38 428	4 433	3 491	3 854	4 461	2 408	2 454	2 166	2 450	3 866	4 364	2 360	2 121
Jobs saved	14 887	1 825	1 347	964	1 872	1 443	869	1 019	932	1 273	1 837	518	988
Total retrenchments	22 554	2 347	2 061	2 823	2 523	955	1 487	1 103	1 365	2 490	2 454	1 822	1 124
% of jobs saved	39%	41%	39%	25%	42%	60%	35%	47%	38%	33%	42%	22%	47%

FIGURE 2: JOB SAVING

The CCMA experienced a gradual increase in the number of referrals subsequent to the termination of the State of Disaster in respect of the COVID-19 pandemic. During the 2022/23 financial year, the CCMA recorded a total of 184 075 case referrals, and for the year under review, a total of 188 619. This represents a two percent (2%) year-on-year increase of 4 544 referrals. It is worthy to note that the CCMA has received a total of 4 005 704 referrals from inception on 11 November 1996 to 31 March 2024.

The total number of NMWA and BCEA referrals (excluding severance pay) were recorded at 53 609, of which 51 162 were BCEA referrals, and 2 447 were NMWA referrals. In comparison, the combined total number of BCEA and NMWA referrals received in the 2022/23 financial year was 51 162.









The increase in these referrals significantly contributed to the CCMA case load and negatively impacted the case disbursement budget.

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

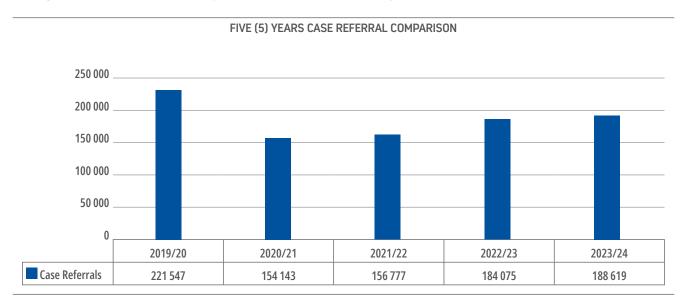


FIGURE 3: FIVE (5) YEAR CASE REFERRAL COMPARISON

The figure below illustrates the breakdown of the top eight (8) referring sectors for the 2023/24, 2022/23 and 2021/22 financial years.

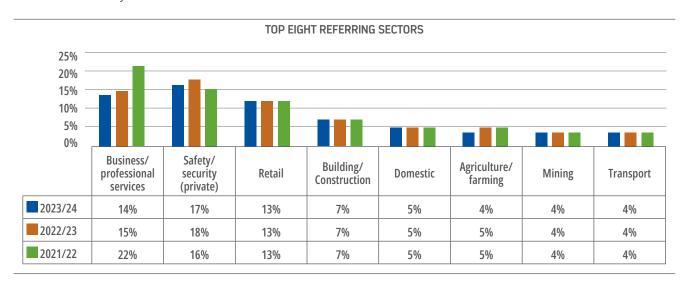


FIGURE 4: BREAKDOWN OF THE TOP EIGHT (8) REFERRING SECTORS

In the continuing effort to advance labour market stability and promote economic development, during the 2023/24 financial year, the CCMA dealt with 3 220 mutual interest disputes and settled fifty-nine percent (59%) of those. A total of ninety-five (95) public interest matters were conducted, of which ninety-seven percent (97%) were resolved. The mutual interest and public interest settlement rate contributed towards a significant reduction in labour market volatility.

A gradual decline in the mutual interest case load was noted from the 2020/21 financial year to the 2023/24 financial period. A significant increase in the settlement rate was recorded for the same period. In addition to the positive contribution played by the utilisation of Commissioners with specialised skills for mutual interest disputes and the return to physical processes, efforts made by Provinces to maintain contact with parties beyond the process have contributed to the steady increase in settlement rate.

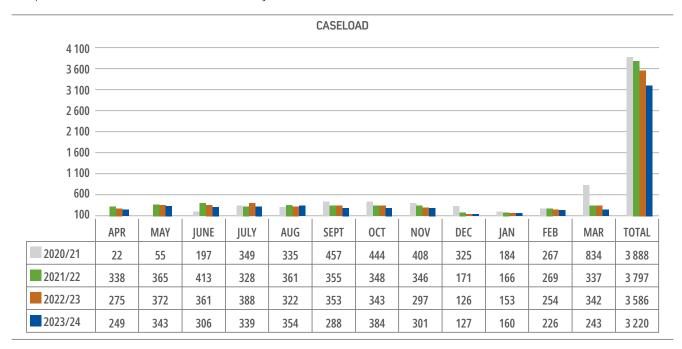


FIGURE 5: MUTUAL INTEREST CASE LOAD - 2020/21 TO 2023/24













Mitigation against the adverse impact of prolonged strikes was achieved through the section 150 of the LRA interventions conducted for the following strategic stakeholders:

- (i) NEHAWU obo Members/University of Pretoria.
- (ii) University of Cape Town Employees Union/University of Cape Town.
- (iii) South African Commercial Catering and Allied Workers Union (SACCAWU) obo Members/uShaka Marine World.
- (iv) SACCAWU obo Members/Massmart.
- (v) NEHAWU obo Members/Productivity SA.
- (vi) NUMSA/Ekapa Mining.
- (vii) AMCU and NUM obo Members/Gold One International Modder East Operations.
- (viii) SAMWU and IMATU obo Members/City of Tshwane.

Despite the complexities in the City of Tshwane dispute, parties remained engaged in the section 150 intervention in an effort to resolve the issues that led to the strike.

Despite the highly reactive nature of the section 150 intervention, it remains a critical intervention in the achievement of return to work in strikes that otherwise would have continued unabated or led to violence. The negative impact of budget cuts on case disbursement may hamper the organisation's ability to allocate the appropriate number of experienced Commissioners to resolve Redline matters.

In a quest to promote harmonious workplace relations and labour market stability, the CCMA achieved great strides by ensuring that the workplace role players were properly capacitated with the requisite knowledge and skills to deal with their workplace challenges.

To this end, during the 2023/24 financial year, the CCMA successfully over-delivered ten (10) project plans for the Transformation of Workplace Relations against a target of eight (8). These project plans were informed by the User trends analyses conducted on referrals of labour disputes to the CCMA across all the Provinces. Ninety-four (94) problem-solving and capacity-building interventions were delivered under the project plans and 1 590 beneficiaries were capacitated.

Furthermore, ten (10) project plans targeted at Vulnerable Sector workplaces, were delivered against a target of eight (8) across all the Provinces. Ninety-eight (98) interventions were delivered, benefiting 1 574 participants.

The CCMA, as a world-class labour dispute prevention and resolution institution, is committed to ensuring that as many people as possible in vulnerable sectors and among vulnerable groups, are aware of the services and offerings the organisation provides to the labour market. To this end, during the 2023/24 financial year, 335 834 Users accessed the CCMA services through the delivery points across all the eight (8) Provinces against the annual target of 74 884.



This achievement was largely made possible by the successful delivery of the 2023/24 Advocacy Campaign Plan during the year under review.

To achieve the intended impact and remain relevant to the needs of the labour market, it is imperative for the CCMA to continually measure the impact of the capacity-building and problem-solving interventions delivered to the Users, Social Partners and Stakeholders. To this end, during the 2023/24 financial year, the CCMA achieved a rating of ninety point eighty-three percent (90.83%) against a target of ninety percent (90%) based on the positive feedback received from the participants who attended its capacity-building and problem-solving interventions. The brand of the CCMA, as a strategic statutory and premium labour dispute resolution institution, is highly valued in the labour market.

2.2. ORGANISATIONAL ENVIRONMENT

During the period under review, the cloud computing journey has progressed well, enhancing efficiency in most organisational processes by ensuring that the majority of Information and Communication Technology (ICT) services are available and processed on cloud computing platforms. The advancements made on paperless dispute resolution processes have seen the organisation deploying an e-Commissioner platform. This platform facilitates the conducting and sharing of cases and related documents online. Tools of the trade, aimed at empowering CCMA employees to efficiently provide service delivery in a hybrid operating model, were procured and will be distributed in the 2024/25 financial year.

The reduction in the CCMA budget placed a strain on the organisation's ability to deliver on its statutory mandate. This resulted in a reduced allocation of days to part-time Commissioners which placed a strain on full-time resources and negatively impacted turnaround times. The budget cuts also had an adverse impact on several ICT projects such as refreshing infrastructure and Wi-fi roll-out to the provincial offices.

The ESC continues to have a healthy relationship with the CCMA as guided by the MOU signed between the CCMA and the ESC. The ESC continues to succeed in meeting its Annual Performance Plan (APP) and Operational Plan despite challenges with the budget. One of the greatest successes of the ESC is the number of Minimum Services it facilitates for conclusion or determination. In the year under review, the ESC conducted 169 Minimum Service Agreement facilitations in sectors that render essential services. Furthermore, the ESC has ratified eighty-eight (88) Minimum Service Agreements (MSA) and concluded six (6) Minimum Service Determinations (MSD). Concerns persist about the speed at which minimum services are attended to in the public service. The concern is aggravated by the events of the last public service strike, especially with wage negotiations in the public service set to commence in the coming months. The ESC continues to engage parties in the public service in order to ensure that minimum services are in place.











2.3. KEY POLICY DEVELOPMENTS AND LEGISLATIVE CHANGES

2.3.1. BASIC CONDITIONS OF EMPLOYMENT ACT, 1997 (ACT NO.75 OF 1997) (BCEA)

The Minister of Employment and Labour, Honourable Thulas Nxesi announced a new annual earnings threshold under section 6(3) of the BCEA.

In a *Government Gazette* published on 5 March 2024 (No 50073), the Minister announced that the annual earnings threshold will be raised to R254 371.67 per annum. This represents an increase of R13 261.08 per annum from the previous amount of R241 110.59 per annum, effective 1 April 2024. This amounts to an increase in the threshold earnings from R20 092.54 to R21 197.63 per month.

2.3.2. NATIONAL MINIMUM WAGE ACT, 2018 (ACT NO.9 OF 2018) (NMWA)

The minimum wage of R25.42 per hour increased to R27.58 per hour with effect 1 March 2024. Schedule One to the NMWA sets out the minimum rates for those employees who are not covered by a sectoral agreement.

However, workers employed in expanded public works programmes and those on learnerships are subject to a lower minimum rate as set out in the amended Schedule to the NMWA.

2.4. PROGRESS TOWARDS ACHIEVEMENT OF INSTITUTIONAL IMPACTS AND OUTCOMES

The financial year, 2023/24, was the fourth year of implementation of the CCMA's 5-year Strategy. During the 2022/23 financial year, the CCMA conducted a mid-term assessment covering the first two-and-a-half years of strategy implementation. The assessment revealed that eighty percent (80%) of outcome indicators were achieved.

The next assessment will be at the end of the 2024/25 financial year where the organisation will measure the achieved impacts and outcomes, as stipulated in the Department of Planning, Monitoring and Evaluation (DPME) Revised Framework for SP and APP.

3. INSTITUTIONAL PROGRAMME PERFORMANCE INFORMATION

3.1. PROGRAMME ONE (1): ADMINISTRATION

TABLE 2: PROGRAMME ONE (1): ADMINISTRATION

PROGRAMME ONE (1)	ADMINISTRATION
Programme Purpose	The CCMA aims to successfully deliver on its objectives through a cohesive, well-structured organisation, in which people, processes and systems perform optimally. As a publicly accountable entity, the focus will continue to be a clean administration and resources optimisation. The focus is on the development of human and organisational capacity towards building a world-class institution. This requires a series of strategic human resource interventions aimed at attracting, developing, and retaining talent. By its very nature, the CCMA is an information-intensive organisation, requiring a strong, reliable, and integrated Information Management System, underpinned by the best in range ICT platforms, leveraging on opportunities presented by the Fourth Industrial Revolution (4IR) to sustain a high performing institution.

PROGRAMME ONE (1)	ADMINISTRATION
INSTITUTIONAL	Enhance financial viability for organisational sustainability
OUTCOMES	Improved employee turn-over rate
	Improved ICT service quality

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

The ICT rolled out the projects below on automation and integration of case disbursement (Dispute Resolution Processes) which were deployed by 31 March 2024.

(i) Chatbot features on identified platforms

The WhatsApp Chatbot was successfully deployed to assist the CCMA Users. The Chatbot is an efficient and effective self-help WhatsApp Chatbot that enables seamless engagement with the CCMA Users 24/7 and assists with avoiding lengthy waiting periods for straightforward queries. The following are some, but not all, of the capabilities of the Chatbot:

- Ability to refer disputes to CCMA (capturing info for LRA form 7.11).
- Ability to allow Users to request arbitration for their cases (LRA form 7 .13).
- Ability to allow Users to request condonation for late disputes.
- Automation of the most frequently asked questions to assist with offloading work from Human Resources.
- Ability to allow the User to escalate to a human agent.
- Ability to check case information e.g., request for status of a case.
- Ability to refer complaints.
- Ability to integrate with CCMA internal systems.

(ii) Wi-Fi Rollout

An Integrated Wireless LAN and Wired LAN solution was deployed first at the Polokwane office on 31 March 2024. The Wi-Fi project will continue to be rolled-out in a phased approach to cater for office moves or changes in network configurations. The phased approach is part of cost-effective measure to manage set-up costs. The Wi-Fi model is being adapted going forward to replace network cables.

(iii) Case Management System (CMS) Versioning Upgrade

CMS enhancements were conducted and implemented including, but not limited to, updating and replacing the outdated code for the CCMA Nexus Repository Manager as well as improving User experience of CMS.

ICT continues to ensure that the ICT critical systems (emails, CMS, Sage 300 and telephone)
are available for executing operational activities and related tasks that use this technology. The
availability of critical systems also supports the overall achievement of the organisation's strategic
objectives.

ICT has made progress in enabling realisation of the following ICT Strategic Outcomes as per the ICT Strategic Plan which is in line with the Organisation's Strategic Plan.

ICT enables CCMA in executing its legislative and strategic mandate.











- ICT service delivery is aligned with CCMA's strategic goals and ensure that the Executives' accounts for current and future IT Investments.
- ICT systems are fully integrated across each department to enable satisfaction of customer/ citizens.

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

- (i) Technology platforms to host data, ensure data and integrity management.
- (ii) Deploy the e-Commissioner Project.
- (iii) Customer Service-Interface.
- (iv) Paperless Dispute Resolution.
- (v) Automation of organisational processes.
- (vi) Stable IT Infrastructure.
- (vii) Power Bl.
- (viii) Tools of Trade (laptops, desktops).
- (ix) Enhance CCMA/Business Unity South Africa (BUSA) Web Tool.

The network capacity for all offices is being expanded through Wi-Fi initiatives as well as transitioning into Hybrid Wide Area Network (HWAN) architecture platforms and Software Defined Wide Area Networks (SDWAN) for both staff and Users.

The legacy systems are being decommissioned as the service provider has commenced work to implement the new ERP systems to address challenges of business and technology misalignment, and significant manual interventions that impact on data integrity and which have a negative impact on the business value chain.

The development and commissioning of a web-based Dispute Management System is in progress, as part of efforts to modernise the organisation's systems and improve efficiency in processing cases.

During the 2023/2024 financial year, the CCMA implemented 108.82% of the Human Resources Management Plan. The Human Resources Strategy was approved by the Governing Body and has been communicated to CCMA employees. This requires a series of strategic human resource interventions aimed at attracting, developing and retaining talent. The resourcing of the organisation continued to be the primary focus, considering the organisation's fiscal challenges. Talent Management is an activity that spans across all components of the human resources value chain and includes recruitment and internal appointments, acting appointments, performance management as well as development interventions. Despite the fiscal challenges, through the use of virtual technology, the CCMA conducted sixty-five (65) training interventions reaching 1 601 employees and part-time Commissioners. Five (5) employees benefited from the CCMA partnership with the University of Witwatersrand and Nelson Mandela University. The employees were awarded a scholarship to complete the Post Graduate Diploma in Labour Dispute Resolution Practice as part of a mutual beneficiation process with these Universities. This initiative is in line with enhancing the knowledge base of CCMA employees on labour law, to support career pathing and succession planning.

Employee Wellness remains a key focus area for the CCMA Wellness interventions continue to be offered to support employees and independent contractors.

TABLE 3: PERFORMANCE OF PROGRAMME ONE (1): ADMINISTRATION 2023/24 APR

PROGRAMME/S	UB-PROGRAMME:	HGH P	PROGRAMME/SUB-PROGRAMME: HIGH PERFORMANCE INSTITUTION	NOILL						
Outcome	Output	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations	
1.1 Enhance financial viability for	1.1.1. Sustainable and well-resourced	1.1.1	Percentage of net surplus achieved by 31 March 2024	3.7% (980 317 614/1 018 05 958)	1%	1%	1%	N/A	N/A	
organisational sustainability	organisation	1.1.1.2	Ratio of safety to cash margins achieved by 31 March 2024	1.24:1 (9141 585 473/113 776 885)	1.3:1	Ξ	1.37:1	0.37	The deviation is mainly due to the reduced amount of the current liabilities as at 31 March 2024.	1
1.2 Improved employee turn- over rate	1.2.1. Improved Human Resource Management	1.2.1.1	Percentage of the 2023/24 Human Resources Plan implemented by 31 March 2024	155% (123/79)	153% (49/32)	100%	(37/34)	8.82%	The over achievement on this indicator is as a result of increasing wellness support to employees due to the high levels of stress, and the increased focus on Occupational Health and Safety (OHS) as a result of lack of compliance.	
		1.2.1.2	Number of training interventions delivered to develop identified stakeholders per annum	New	New	45	75	33	Over achievement on this indicator is because Education, Training and Development (ETD) has delivered additional training interventions which are on the approved annual training plan, to ensure that CCMA employees perform to the expected standard and to enable the organisation to comply with the legislation. In addition, Provinces/ Departments requested training for their staff members and the indication was that all of the additional training interventions were required on an urgent basis for the functionality of their units/departments/ provinces.	
1.3 Improved ICT service quality	13.1. Improved efficiencies	1.3.1.1	Number of ICT projects on automation and integration of case disbursement (Dispute Resolution Processes) deployed by 31 March 2024	50% (6/12)	m	m.	м	0	N/A	1











PROGRAMME/S	UB-PROGRAMME:	PROGRAMME/SUB-PROGRAMME: HIGH PERFORMANCE INSTITUTION	ITUTION					
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
		1.3.1.1 Percentage of uptime ICT critical systems implemented by 31 March 2024	97.34% (8 527/8 760)	99.39% (8 697/8 751)	%06	99.81% (35 070/35 136)	9.81%	Over achievement on this indicator is due to the benefits of cloud migration that has minimised the system downtime of applications including (Microsoft Teams, CMS, Sage and emails).

3.1.2. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

No under-performance was registered for this programme.

3.1.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 4: PROGRAMME ONE (1): HIGH PERFORMANCE INSTITUTION: LINKING PERFORMANCE WITH BUDGETS

		2023/24			2022/23	
Programme/Activity/Objective	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME ONE (1)	229 775	216 304	13 471	258 858	247 669	11 189
Total	229 775	216 304	13 471	258 858	247 669	11 189

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

TABLE 5: PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTIONS

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

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

During the 2023/24 financial year, the CCMA successfully delivered ten (10) project plans for the Transformation of Workplace Relations against a target of eight (8). These project plans were informed by the User trends analyses conducted on referrals of labour disputes to the CCMA across all the Provinces. Ninety-four (94) problem-solving and capacity-building interventions were delivered under the project plans and 1 590 beneficiaries were capacitated.

Furthermore, ten (10) project plans targeted at Vulnerable Sector workplaces, were delivered against a target of eight (8) across all the Provinces. Ninety-eight (98) interventions were delivered, benefiting 1 574 participants.

Section 70B(1)(b) of the LRA provides that the Powers and Functions of the ESC are to promote effective dispute resolution in essential services. In the year under review, the ESC conducted twelve (12) interventions to promote effective dispute resolution in the essential services. Three (3) stakeholders were engaged to make inputs on legislative changes.

Essential services are a growing area in the South African Labour Law. The ESC drafted proposed amendments to sections 72 of the Labour Relations Act. 120 entities engaged to ensure that there are minimums to be maintained during industrial action in essential services.

In the year under review the ESC conducted 169 MSA facilitations in sectors that render essential services. Furthermore, the ESC has ratified eighty-eight (88) MSAs and concluded six (6) MSDs.

Minimum services balance the right to strike with ensuring that essential services are rendered.

Eight (8) essential service designations, and/or MSAs were monitored for compliance and observance.











As part of its statutory obligations, the ESC is obliged to monitor and evaluate essential service designations, MSAs and MSDs. The purpose of the monitoring and evaluation exercise is to ensure that the parties understand that they operate in essential services and that the services in question cannot be interrupted as such interruption might result in an endangerment to life, personal safety or health. In the year in question the ESC conducted eight (8) Monitoring and Evaluation exercises. Fourteen (14) sessions were conducted to create awareness of essential service designations.

During the 2023/24 financial year, the ESC created awareness of essential service designations through stakeholder engagements and the delivery of sixteen (16) presentations to various stakeholders.

Furthermore, the ESC conducted workshops for CMOs as well as Commissioners who conciliate matters of mutual interest. This process was implemented to ensure that ESC referrals handled by the CCMA are correctly processed, and that mutual interest disputes involving essential service employees conciliated by CCMA Commissioners are heard and concluded in accordance with the provisions of the LRA.



TABLE 6: PERFORMANCE OF PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTIONS - 2023/24 APR

PROGRAMME/S	JB-PROGRAMME:	PROGRAMME/SUB-PROGRAMME: PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTIONS	r Labour Ma	RKET INTERV	ENTIONS			
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
2.1. Enhance dispute management and prevention	2.1.1. Orderly Collective Bargaining Processes	2.1.1.1. Number of Collective Bargaining Support Processes conducted for strategically identified Users per annum	∞	7	8	10	2	Over achievement on this indicator is due to high demand based on the confidence parties have in the effectiveness of the process.
		2.1.1.2. Number of collective bargaining pre-Bargaining Conferences conducted for strategically identified Users per annum	2	м	4	<u>۳</u>	7	Seven (7) Pre-Bargaining conferences were planned, eight (8) offers were made to SALGBC, Foskor Mine, Ithala Development Finance Corporation, Productivity SA (Pty) Ltd, Fouth African Revenue Services and Tiger Brands SA. The process was secured with Tiger Brands and dates agreed to for March.
								The non-achievement was as a result of the following factors:
								 Timing: Tiger Brands changed the initially proposed dates at the last minute to April due to their internal process.
								Affordability: One (1) intervention was conducted at no cost to the parties due to the strategic position of that employer in the labour market.
								Late communication by parties: Pepkor communicated at a late stage that affordability contributed to their eventual rejection of the offer. Adding a could be a body assured. A discontinuous could be a body assured.
								to determine if the intervention could be offered at no cost to this employer as well. Low awareness
								of the process (internally $\&$ externally) this affects the uptake on the process.











PROGRAMME/SI	UB-PROGRAMME: R	PROGRAMME/SUB-PROGRAMME: PROACTIVE AND RELEVANT		LABOUR MARKET INTERVENTIONS	ENTIONS			
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
2.2. Improved workplace relations	2.2.1. Engaged workplace	2.2.1.1. Number of targeted workplaces engaged to implement transformation of workplace relations project(s) per annum	6	6	8	10	2	Over achievement on this indicator is attributed to the fact that the Gauteng and KwaZulu-Natal provinces signed on one additional project plan each to mitigate the possibility of cancellation of the other project plans.
		2.2.1.2. Number of vulnerable sector projects delivered to targeted Users per annum	8	10	8	10	2	Over achievement on this indicator is attributed to the fact that the Gauteng Province has signed on two (2) additional project plans to mitigate the possibility of cancellation of the other project plans
		2.2.1.3. Percentage of Positive rating on participant evaluation outcomes attained per annum	99.79% (8 257/8 292)	40.79% (4 907/12 030)	90%	90.83% (3051/3359)	0.83%	Over achievement on this indicator is attributed to the high User satisfaction ratings given by attendees emanating from the quality of the training and capacity building interventions activities delivered across all eight (8) provinces.
2.3. Effective dispute resolution mechanism in essential services	2.3.1. Improved essential service dispute resolution and compliance	2.3.1.1. Number of interventions conducted to promote effective dispute resolution in essential services per annum	10	12	12	12	0	N/A
		2.3.1.2. Number of stakeholders engaged to make inputs on legislative changes per annum	4	4	3	3	0	N/A
		2.3.1.3. Number of entities engaged to ensure that there are minimums to be maintained during industrial action in essential services per annum	107	130	120	169	49	Over achievement of this target is due to the ESC receiving a number of requests (over and above the planned facilitations) from entities to conduct facilitations on MSAs. Most of these requests came from the local government sector wherein webinar sessions were conducted in November 2023 to ensure that municipalities submit their MSAs to the ESC.

PROGRAMME/SI	JB-PROGRAMME: P	PROGRAMME/SUB-PROGRAMME: PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTIONS	LABOUR MA	RKET INTERV	ENTIONS			
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
		2.3.1.4. Number of essential service designations, Minimum Service Agreements, Minimum Service Determinations and/or Maintenance Service Determinations monitored for implementation and observance per annum	7	∞	∞	∞	0	N/A
		2.3.1.5. Number of awareness sessions on essential service designation conducted per annum	12	15	14	16	2	The over achievement was due to the ESC receiving a request from SALGA (over and above the planned facilitations) to conduct an Awareness presentation during their Labour Law Seminar on 19 March 2024.

3.2.2. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

Parties should be encouraged to communicate promptly if consideration of a cost recovery waiver is needed. This should be supported by both internal and To ensure that planned targets adhere to the SMART principle, early offers should be made to afford parties the opportunity to align their internal processes. external awareness-raising interventions.

3.2.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 7: PROGRAMME TWO (2): PROACTIVE AND RELEVANT LABOUR MARKET INTERVENTIONS: LINKING PERFORMANCE WITH BUDGET

		2023/24			2022/23	
Programme/Activity/Objective	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME TWO (2)	13 645	12 018	1 627	14 702	13 203	1 499
Total	13 645	12 018	1 627	14 702	13 203	1 499

50000













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

TABLE 8: PROGRAMME THREE (3): SPECIAL INTERVENTIONS AND SUPPORT

PROGRAMME THREE (3)	SPECIAL INTERVENTIONS AND SUPPORT
PROGRAMME PURPOSE	The CCMA/Business Unity South Africa (BUSA) Web Tool forms part of the Presidential Job Summit Framework Agreement of 4 October 2018. The project emanated from a BUSA study conducted in 2015/16, which showed that small businesses were in need of guidance in respect of labour relations and that this was a key impediment to their formalisation and willingness to employ people. The free-to-use Small Medium-sized Enterprises (SME) Labour Support Web Tool provides dedicated guidance to smaller businesses on labour relations processes and matters.
INSTITUTIONAL OUTCOMES	Effective support to Presidential projects

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

The CCMA continues to support the Presidential projects through the administration of the Temporary Employer/ Employee Relief Scheme (TERS). The CCMA received a total of thirty-seven (37) applications in the 2023/24 financial year, for participation in the TERS programme. As at 31 March 2024, eight (8) applications remained defective, whilst four (4) applications were still to be considered by the Single Adjudication Committee (SAC). Twenty-eight (28) applications were considered by the SAC of which three (3) applications were carried over from the previous financial years.

As at the end of the 2023/24 financial year, seven (7) applications were recommended and rulings issued, whilst nine (9) applications were finalised pending calculations from the Unemployment Insurance Fund (UIF). One (1) application was still in process and eleven (11) applications were not recommended. Two (2) applications that were finalised in the 2021/22 financial year only received calculations from the UIF in May 2023 and June 2023, and appropriate rulings were issued in this regard.

The total number of employees due to benefit from the scheme in 2023/24 is recorded at 956, at a total cost of R37 953 300.25 to the fund. The number of applications received and employees due to benefit declined by twenty-one percent (21%) and thirty-two percent (32%) respectively from the previous year. This may be indicative of the low confidence that social partners have in the scheme arising from administrative challenges associated with the payment of TERS allowance tranches. Despite this reality, the SAC adopted a holistic approach when considering applications. To give effect to business sustainability and growth, all businesses recommended for participation in the period under review, were referred for the business turn-around and recovery programme provided for by Productivity SA.

The CCMA continues to support a further Presidential project through the delivery of updated material and technical maintenance of the CCMA/BUSA Labour Advice for Small Business Web Tool (https://smelaboursupport. org.za/). The information on the Web Tool was updated during 2023 with the amended CCMA Rules, and with CCMA Information sheets that were amended to provide relevant and correct information for the benefit of the public. The CCMA entered a transitional contract with a service provider whereby the CCMA will be enabled to host and maintain the Web Tool and mobile app after changes and transition has been finalised. The service provider will facilitate the transfer of skills and maintenance protocols over a twelve (12) month contract period.

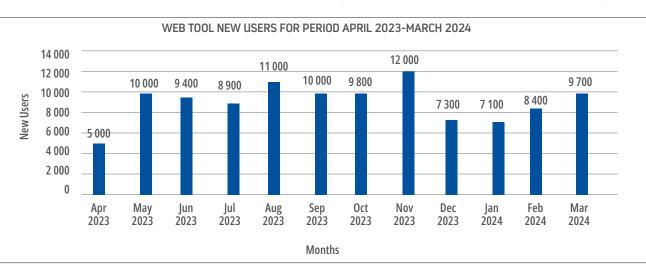


FIGURE 6: WEB TOOL NEW USERS













TABLE 9: PERFORMANCE OF PROGRAMME THREE (3): SPECIAL INTERVENTIONS AND SUPPORT - 2023/24 APR

PROGRAMME/SUB-	PROGRAMME: SPECI	PROGRAMME/SUB-PROGRAMME: SPECIAL INTERVENTION AND SUPPORT	PPORT					
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
3.1. Effective support to Presidential projects priorities	3.1.1. Contribution to Presidential priorities	3.1.1. Percentage of Phase 3 of the CCMA/BUSA SME Labour Advice Web Tool implemented by 31 March 2024	112.50% (9/8)	112.50% (9/8) 111.5% (29/26) 100%	100%	100% (20/20)	0	N/A

3.3.2. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

There was no under-performance registered for this programme

3.3.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 10: PROGRAMME THREE (3): SPECIAL INTERVENTIONS AND SUPPORT: LINKING PERFORMANCE WITH BUDGET

		2023/24			2022/23	
Programme/activity/objective	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME THREE (3)	16 455	16 082	373	16 219	14 653	1 566
Total	16 455	16 082	373	16 219	14 653	1 566

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

TABLE 11: PROGRAMME FOUR (4): EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES

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

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

During the 2023/24 financial year, the CCMA dealt with 3 220 mutual interest disputes and settled fifty-nine percent (59%) of those. A total of ninety-five (95) public interest matters were conducted, of which ninety-seven percent (97%) were resolved.

In the midst of weakened economic growth, the country continues to experience major job losses across all sectors of the economy with most of these job losses recorded in the mining sector. It has been noted the mining sector (specifically platinum and diamond mining) has been hit hard by a significant decline in commodity prices exacerbated by escalating operational costs. Section 189A processes facilitated by the CCMA resulted in thirty-nine percent (39%) of jobs saved 14 887 of those employees (38 428) likely to be retrenched, with the total retrenchment recorded at 22 554.

2023/24	YTD	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR
Employee likely to be retrenched	38 428	4 433	3 491	3 854	4 461	2 408	2 454	2 166	2 450	3 866	4 364	2 360	2 121
Jobs saved	14 887	1 825	1 347	964	1 872	1 443	869	1 019	932	1 273	1 837	518	988
Total retrenchments	22 554	2 347	2 061	2 823	2 523	955	1 487	1 103	1 365	2 490	2 454	1 822	1 124
%	39%	41%	39%	25%	42%	60%	35%	47%	38%	33%	42%	22%	47%

FIGURE 7: JOB SAVING

As depicted in the figure below, the highest number of job losses were recorded in the mining (5 153), manufacturing (2 125), and telecommunications (1 680) sectors.











JOB SAVED BY SECTOR	EMPLOYEES LIKELY TO BE RETRENCHED	FORCED RETRENCHMENTS	VOLUNTARY RETRENCHMENTS	TOTAL RETRENCHMENTS	OTHER	JOBS SAVED (#)	JOBS SAVED (%)
Agriculture/Farming	1 809	973	302	1 275	47	487	27%
Aviation	2 103	203	543	746	169	1 188	56%
Banking/Finance	163	52	68	120	1	42	26%
Building/Construction	814	423	119	542	3	269	33%
Business/Professional service	530	96	292	388	23	119	22%
Chemical	1 920	414	876	1 290	85	545	28%
Civil Engineering	94	85	5	90	0	4	4%
Clothing/textile (manufacture)	1 807	776	282	1 058	14	735	41%
Communication	120	24	24	48	0	72	60%
Contract Cleaning	88	17	2	19	4	65	74%
Distribution/Warehousing	349	105	42	147	15	187	54%
Educators (private)	2	1	1	2	0	0	0%
Electrical	68	31	27	58	0	10	15%
Fishing	231	6	87	93	14	124	54%
Food/beverage (manufacture & processing)	2 077	458	392	850	52	1 175	57%
Furniture (manufacture)	765	760	0	760	0	5	1%
Health (private)	296	35	218	253	1	42	14%
Information and Communication Technology	740	533	151	684	6	50	7%
Leather	156	89	61	150	0	6	4%
Legal/paralega	48	0	30	30	0	18	38%
Machine manufacturing	27	10	8	18	4	5	19%
Manufacturing	3 314	1 664	461	2 125	78	1 111	34%
Media (private)	313	115	98	213	13	87	28%
Metal	1 639	597	274	871	66	702	43%
Mining	9 171	3 497	1 656	5 153	266	3 752	41%
Motor	844	159	167	326	55	463	55%
Motor (manufacture)	431	21	355	376	0	55	13%
Paper/printing/packaging	173	74	9	83	0	90	52%
Pharmaceutical (manufacture)	183	47	123	170	0	13	7%
Religious/community service	252	180	6	186	1	65	26%
Restaurant	28	13	0	13	0	15	54%
Retail	1 987	278	458	736	24	1 227	62%
Retirement village	138	68	0	68	1	69	50%
Road freight	379	115	11	126	4	249	66%
Rubber/tyre (manufacture)	236	236	0	236	0	0	0%
Safety/security	561	479	3	482	1	78	14%
Telecommunications	2 241	667	1 013	1 680	21	540	24%
Transport	1 878	429	275	704	19	1 155	62%
Waste recycling	373	337	3	340	0	33	9%
Wholesale	80	30	15	45	0	35	44%
Total	38 428	14 097	8 457	22 554	987	14 887	39%

FIGURE 8: JOB SAVING BY SECTOR

Despite the job saving target not having been met by less than a percentage, the CCMA has done very well in its efforts to save jobs under very challenging labour market conditions. The facilitation of pro-active interventions towards job saving by the CCMA and continuous support provided to the labour market remained central to enhancing economic development. To this end, the CCMA in collaboration with Productivity SA conducted section 189A post-monitoring processes to provide additional support and identify possible interventions to reduce chances of future retrenchments.

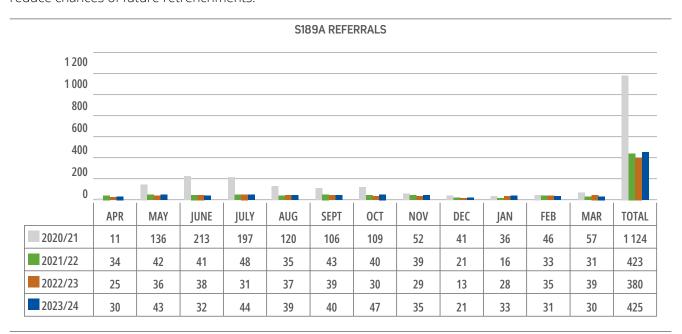


FIGURE 9: S189A REFERRALS

Table 12 represents selected completed section 189A matters as can be gleaned from a spate of job losses across all sectors.

The total number of jobs saved and total number of retrenchments as reflected in table 12 do not include figures for employees who agreed to other options such as voluntary severance packages or early retirement, amongst other.











TABLE 12: COMPLETED SECTION 189A MATTERS

SECTOR	PARTIES	EMPLOYEES LIKELY TO BE RETRENCHED	TOTAL RETRENCHMENT	JOBS SAVED
Metal	NUMSA-Solidarity- South African Chemical Workers' Union (SACWU)- Chemical, Energy, Paper, Printing, Wood and Allied Workers' Union (CEPPWAWU) obo members and non-unionised/Nampak Products Limited	246	155	75
Mining	AMCU-NUM-United Association of South Africa (UASA) and Solidarity obo members/Sibanye Gold (Pty) Ltd t/a Sibanye-Stillwater: Kloof Division	2 389	1 232	1 100
Mining	NUM and UASA obo members/ Rustenburg Platinum Mine	173	50	123
Mining	NUM-Solidarity and AMCU obo members/Sishen Iron Ore Company	141	66	75
Mining	NUM and NUMSA obo members/Pilanesberg Platinum Mines	442	393	37
Motor (manufacture)	NUMSA-Solidarity obo members and non-unionised employees/ Nissan SA (Pty) Ltd	409	354	55
Retail	SACCAWU and Joint Affirmative Management Forum (JAMAFO) obo members and non- unionised employees/Pick 'n Pay Retailers (Pty) Ltd	214	54	160
Rubber/Tyre (manufacture)	NUMSA, Motor Industry Staff Association (MISA), and Solidarity obo members/ Bridgestone South Africa (Pty) Ltd	236	236	0
Transport	Tirisano Transport and Services Workers Union (TASWU) and SATAWU obo members Imperial Logistics South Africa Group (Pty) Ltd	148	0	148
Waste Recycling	Non-unionised employees/Don't Waste (Pty) Ltd	303	303	0
	TOTAL	4 701	2 843	1 625

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

TABLE 13: SELECTED HIGH-PROFILE SECTION 189A MATTERS.

SECTOR	PARTIES	STATUS	EMPLOYEES LIKELY TO BE RETRENCHED
Banking/Finance	Insurance and Banking Staff Association (IBSA) and South African Society of Bank Officials (SASBO) obo members and non-unionised employees/Old Mutual Life Assurance Company SA LTD	In Progress	64
Entertainment	SACCAWU, Entertainment Catering Commercial and Allied Workers Union of South Africa (ECCAWUSA), South African Equity Workers Association (SAEWA) and United Chemical Industries Mining Electrical State Health and Aligned Workers Unions (UCIMESHAWU) obo members and non- unionised employees/Ster Kinekor Theatres	In Progress	207
Food/Beverage (manufacture & processing)	Food and Allied Workers Union (FAWU) obo members and non-unionised employees/ South African Breweries (Pty) Ltd	In Progress	214
Manufacturing	FAWU obo members and non-unionised employees/Barloworld Ingrain SA (Pty) Ltd	In Progress	150
Metal	NUMSA and NUM obo members/Arcelor Mittal South Africa	In Progress	2 500
Metal	AMCU-NUMSA and Solidarity obo members/ Real Tree Trading 1 (Pty) Ltd and Monyetla Services (Pty) Ltd	In Progress	930
Mining	AMCU, NUM, UASA and Solidarity obo members/Sibanye Rustenburg Platinum Mine (Pty) Ltd – Kroondal Operations (Pty) Ltd and Western Platinum (Pty) Ltd	In Progress	3 500
Mining	NUM and Solidarity obo members and non- unionised employees/Bakubung Platinum Mine	In Progress	351
Mining	NUM, AMCU and Solidarity obo members/ Sishen Iron Ore Company	In Progress	893
Mining	AMCU, NUM and UASA obo members/Anglo American Platinum	In Progress	3 721
Retail	SACCAWU and JAMAFO obo members and non-unionised employees/Pick 'n Pay Retailers (Pty) Ltd	In Progress	508
Telecommunication	Communication Workers Union (CWU), DEPACU, SAPWU and Solidarity obo Members/ South African Post Office	In Progress	6 000
Transport	Motor Transport Workers' Union of South Africa (MTWU), SATAWU and NUMSA obo members/G4S Cash Solutions (Pty) Ltd	In Progress	457
		TOTAL	19 495











The strategic emphasis on job saving is further supported by the efforts of Commissioners to prioritise return-to-work outcomes in the settlement of dismissal cases. However, due to limitations posed by section 193 of the LRA coupled with challenges presented by escalating operational costs for many employers, reinstatement/re-employment opportunities have shrunk. As a consequence, the return-to-work outcome has not been achieved at seven percent (7%).



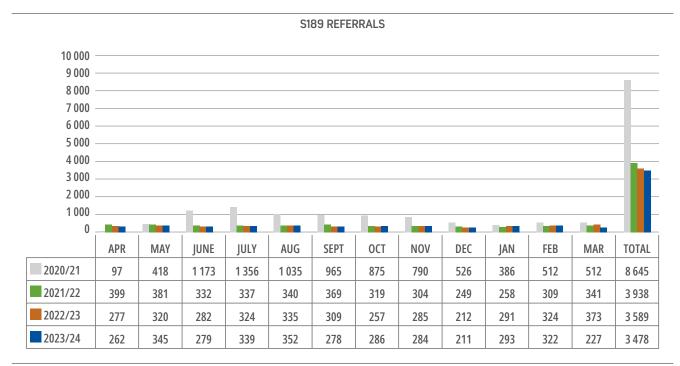


FIGURE 10: S189 REFERRALS

To improve access and knowledge of CCMA services, a total of 335 834 Users accessed the CCMA services from the following identified sectors: Domestic, Agriculture, Retail, Private Security, and Mining through either the Dispute Resolution and/or Dispute Prevention and Workplace Outreach platforms. A total of 246 interventions and/or activities were delivered to support the implementation of the Advocacy Campaign.

A total of 140 258 conciliable cases were heard at the first event and 17 130 arbitration awards were rendered and sent to parties within fourteen (14) days of the conclusion of the arbitration proceedings.

To improve service quality and resolve disputes in the essential services, the ESC conducted 100% of sections 71 investigations. In order to determine whether the whole or a part of any service is an essential service, the ESC conducted three (3) self-initiated cases.

The CCMA convenes regular meetings with Bargaining Councils and those that seek to establish their dispute resolution capability in line with their registration and accreditation requirements.

There are currently thirty-five (35) accredited Bargaining Councils and four (4) Private Agencies. The CCMA continued to work closely with Bargaining Councils and Private Agencies, providing the following support:

- (i) A process and standard/criteria for appointment of new panellists to address capacity challenges faced by Councils.
- (ii) Regular visits and engagements with Bargaining Councils on administrative issues, financial sustainability, and collective bargaining support.

(iii) Additional support processes to assist newly registered Bargaining Councils, such as the National Bargaining Council for the Private Security Sector and accredited Private Agencies to set up their infrastructure in order get their dispute resolution functions underway to meet the accreditation standards of the CCMA and to comply with their accreditation conditions.

The CCMA convened quarterly operations workshops with all accredited Councils. These workshops served to address accreditation matters, strengthen and maintain stakeholder relationships, identify and address challenges faced by Councils and Agencies in terms of accreditation, operations, ICT challenges and where applicable, collective bargaining. Several pertinent decisions and resolutions taken are shared with all the Councils. The quarterly workshops with the Bargaining Councils enable them to share experiences and adopt a consistent approach to dispute resolution across the labour market.

Ongoing support and monitoring ensure that Councils and Agencies can perform their functions effectively. During the 2023/24 financial year a total of 42 583 referrals were dealt with by accredited Councils. The CCMA also ensured that subsidy payments for the total number of 6 551 cases were paid out to the amount of R4 826 45. A total of 6 924 section 143 of the LRA applications for enforcement were received from Bargaining Councils and processed and certified accordingly.

The ESC is a statutory committee established in terms of section 70 of the LRA to, amongst others, designate services as essential.

From 27 June 2023 to 7 July 2023, under *Government Gazette* No 48660, GN1827 of 2023, dated 26 May 2023, the ESC undertook to investigate whether the whole or part of the following services are essential:

- (i) The medical aid scheme processing, consideration and approval of ratifications and ex-gratia payment consents.
- (ii) The co-ordination and oversight of all maritime search and rescue missions, as well as the prevention and combating of marine pollution from ships, including but not limited to oil spills from vessels, and maritime operations including response to any vessel emergency or pollution threat, which includes vessel inspections, emergency management, un-seaworthy vessels as well as grounds, sinking, capsizing, flooding, fires and other emergencies onboard vessels.

The public hearings were held physically and virtually (via Microsoft Teams) on the following dates:

- (i) 27 June 2023: Cape Town and Kimberley offices.
- (ii) 28 June 2023: Port Elizabeth and Polokwane offices.
- (iii) 29 June 2023: Durban and Mpumalanga offices.
- (iv) 04 July 2023: Johannesburg and Rustenburg offices.
- (v) 07 July 2023: Bloemfontein office.

The investigations have been completed and the designations have been rendered to parties. The services were found to be essential and were duly designated. The designated services have been published in the National *Government Gazette* accordingly.

The ESC also conducted section 71 investigations from 20 February 2024 to 6 March 2024, under *Government Gazette* No 50041, GN2287 of 2024, dated 26 January 2024, on the following services:

- (i) Services rendered by the State Information Technology Agency (SITA).
- (ii) Bulk material services for the generation of power.











The public hearings were held physically and virtually (via Microsoft Teams) on the following dates:

- (i) 20 February 2024: Johannesburg office.
- (ii) 21 February 2024: Port Elizabeth office.
- (iii) 05 March 2024: Cape Town office.
- (iv) 06 March 2024: Durban office.

The investigations are still proceeding into the first quarter of the next financial year and will be completed in due course.

During the year under the review the ESC received and concluded four (4) section 73 cases listed as follows:

- (i) ES607: Remme-Los Self Help Centre.
- (ii) ES608: Shangri-La Community Development Project vs Johanna Mohlala (employees representative).
- (iii) ES614: PSA obo members vs Financial Intelligence Centre.
- (iv) ES617: Johannesburg Child Welfare Society vs Public and Allied Workers' Union of South Africa (PAWUSA).

From 27 June 2023 to 7 July 2023 the ESC conducted self-initiated investigations on the following services:

- (i) The provision of food to public primary school pupils.
- (ii) The care of children in schools for special needs.

The investigations have been completed and the designations have been rendered to parties. The services were found to be essential and were duly designated.

The ESC also conducted a self-initiated investigation from 20 February 2024 to 6 March 2024, under *Government Gazette* No 50041, GN2287 of 2024, dated 26 January 2024, into the possible variation of certain services of the Department of Defence that were designated by the ESC on 12 September 1997, under GN R1216 GG 18276.

The variation was occasioned by the provisions of the Defence Act, Act No. 42 of 2002 as well as the Police and Prisons Civil Rights Union (POPCRU) Judgment. The investigation has been completed and the ESC will issue an outcome to the parties.

PROGRAMME/	SUB-PROGRAM	PROGRAMME/SUB-PROGRAMME: EFFICIENT AND QUALITY DISI	DISPUTE RESOLUTION AND ENFORCEMENT SERVICES	DN AND ENFO	RCEMENT SE	RVICES		
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
4.1. Improved service quality	4.1.1. Resolved disputes	4.1.1. Percentage of conciliable cases heard within 30 days at first event (excludes agreed extensions, where certificates were issued, out of jurisdiction cases/withdrawn/settled by parties' cases prior to the matter being scheduled, no process cases and cases which are not conciliable or where conciliation is not first process)	99,76% (101 014/101 253)	99.92% (131 221/131 322)	%86	99.65% (140.258/140 750)	1.65%	Over achievement on this indicator is due to several control measures in place to mitigate against matters scheduled outside of thirty (30) days which includes daily reports to regions.
		4.1.1.2. Percentage of arbitration awards rendered sent to parties within 14 days of the conclusion of the arbitration proceedings (excludes extensions granted and heads of arguments filed)	99.95% (15 938/15 946)	99.95% (17.947/17 956)	%86	99.99% (17130/17131)	1.99%	Over achievement on this indicator is due to control measures put in place including daily reports being sent to regions in respect of awards sent to parties within fourteen (14) days of the conclusion of the arbitration proceedings and consequences management being applied.
		4.1.1.3. Percentage of disputes of interests resolved per annum	58.25% (2 384/4 093)	67.91% (2 142/3 154)	%85	58.8% (1 002/1 703)	0.8%	Over achievement on this indicator is due to the utilisation of experienced and specialised skilled Commissioners. Provinces conduct additional follow ups on unresolved matters.
		4.1.1.4. Percentage of Section 71 of the LRA cases conducted (as and when referred) per annum	100.00% (6/6)	100.00%	100%	100% (3/3)	%0	N/A
		4.1.1.5. Percentage of Section 73 of the LRA cases conducted (as and when referred) per annum	100.00% (12/12)	100.00%	100%	100% (4/4)	%0	N/A











ROGRAMME/S	SUB-PROGRAMN	PROGRAMME/SUB-PROGRAMME: EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES	UTE RESOLUTIO	N AND ENFOR	CEMENT SE	RVICES		
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
		4.1.1.6. Number of self-initiated cases conducted in order to determine whether or not the whole or a part of any service is an essential service per annum	8	е.	2	ъ	-	Over achievement of this target is due to the fact that the sector within which the investigation that was planned for had two (2) services, and it made sense to investigate the two (2) services at the same time.
4.2. Improved access to CCMA services	4.2.1. Improved access and knowledge of CCMA services	4.2.1.1. Number of Users who access CCMA services from identified sectors reached per annum	119 584	0	74 884	335 834	260 950	Over achievement on this target could largely be attributed to the fact that the CCMA continued servicing Users from the National Bargaining Council for the Private Security Sector (NBCPSS) which is the highest referring sector constituting 188% of the reported number of those who access the CCMA.
		4.2.1.2. Percentage of the 2023/24 Advocacy Campaign plan implemented by 31 March 2024	124.43% (219/176)	137.85% (244/177)	100%	120.59% (246/204)	20.59%	Over achievement on this output indicator could be attributed to an additional twenty-six (26) Users/sector forum meetings held, and another additional nine (9) radio talk-show sessions delivered during the year under review.

OGRAMME/	SUB-PROGRAM	PROGRAMME/SUB-PROGRAMME: EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES	PUTE RESOLUTIO	N AND ENFOR	RCEMENT SER	RVICES		
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
4.3 Jobs saved	4.3.1 Averted job losses	4.3.1.1. Percentage of jobs saved compared to employees likely to be retrenched (as per the cases referred to the CCMA) per annum	39.86% (18 715/46 953)	51% (18 196/35 (79)	40%	38.74% (14.887/38.428)	-1.26%	The performance on the target is dictated to by labour market dynamics. It was anticipated that the target would not be met due to its increase to fourty percent (40%). Despite the under-performance which is one percentage off the mark, the CCMA should pride itself of these excellent results despite the increase of eight percent (8%) in the number of s189A referrals compared to the same period in the previous year, as well the difficulties faced by facilitators in these matters as a result of extremely difficult labour market challenges/conditions. The target has accordingly been reviewed to thiry-eight percent (38%) for the 2024/25 financial year. In addition, the performance may have been influenced by the under-utilisation of seasoned partime Commissioners due to budgetary constraints.
		4.3.1.2. Percentage of return-to-work index achieved by 31 March 2024	8.35% (3.485/41.713)	8.61% (4.360/50.635)	%8	7.46% 3.740/50 134)	-0.54%	5193 of the LRA provides different options other than return-to-work. Parties exercise such discretion. Commissioners have little control on the remedy during mediation.
4.4. Reduced potential for industrial action	4.4.1. Reduced labour market volatility	4.4.1.1. Percentage of public interest disputes resolved per annum	94.48% (137/145)	98.13% (105/107)	93%	96.94%	3.94%	Utilisation of highly skilled and experienced Commissioners.











3.4.2. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

Under-achieved targets have been reviewed for the 2024/25 financial year.

3.4.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 15: PROGRAMME FOUR (4): EFFICIENT AND QUALITY DISPUTE RESOLUTION AND ENFORCEMENT SERVICES: LINKING PERFORMANCE WITH BUDGET

		2023/24			2022/23	
Programme/activity/objective	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME FOUR (4)	793 604	783 980	9 624	771 465	760 735	10 730
Total	793 604	783 980	9 624	771 465	760 735	10 730

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

TABLE 16: PROGRAMME FIVE (5): EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE

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

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

To optimise governance levels, the CCMA implemented 100% of the 2023/24 Risk Strategy and Implementation Plan, registering a seventy-five percent (75%) risk profile achievement rate, and 100% of the 2023/24 Compliance Management Implementation Plan.











TABLE 17: PERFORMANCE OF PROGRAMME FIVE (5): EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE – 2023/24 APR

OGRAMME/SI	UB-PROGRAMME	PROGRAMME/SUB-PROGRAMME: EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE	NAGEMENT AND	GOVERNANC	ш			
Outcome	Output	Output indicator	Audited Actual performance 2021/22	Audited Actual Performance 2022/23	Planned Target 2023/24	Actual Achievement 2023/24	Deviation from planned target to Actual Achievement for 2023/24	Reasons for Deviations
5.1. Optimised governance level	5.1.1. Generation of business intelligence	5.1.1.1 Number of strategic forecasting and situational analysis conducted per annum	1			_	0	N/A
		5.1.1.2. Number of Imvuselelo Strategy impact assessments conducted per annum	N/A		-	1	0	N/A
	5.1.2. Good governance	5.1.2.1. Percentage of the 2023/24 Compliance Management Plan implemented by 31 March 2024	133.33(56/42)	138.24% (47/34)	100%	(52/42)	23.81%	Over achievement on this target was as a result of champions training which was conducted to address the audit finding, Additional training was conducted to create awareness of the Provincial Conformance which is currently being piloted, as well as compliance.
		5.1.2.2. Percentage of the 2023/24 Risk Management implementation Plan Implemented by 31 March 2024	114% (62/54)	(67/52)	100%	(71/52)	36.54%	Over-achievement was due to additional risk registers which were developed to address emerging risks that were identified, and to address the new policy on change management. Additional training was conducted to address requests by units for training on the Barnowl system as well as to address an audit on the appointment of Risk, Compliance, Ethics and Business Continuity Management (BCM) Champions.

3.5.2. STRATEGY TO OVERCOME AREAS OF UNDER-PERFORMANCE

There was no under-performance registered for this programme.

3.5.3. LINKING PERFORMANCE WITH BUDGETS

TABLE 18: PROGRAMME FIVE (5): EFFECTIVE STRATEGY MANAGEMENT AND GOVERNANCE: LINKING PPERFORMANCE WITH BUDGET

		2023/24			2022/23	
Programme/activity/objective	Budget	Actual Expenditure	(Over)/Under Expenditure	Budget	Actual Expenditure	(Over)/Under Expenditure
	R'000	R'000	R'000	R'000	R'000	R'000
PROGRAMME FIVE (5)	42 403	36 712	5 691	38 918	36 631	2 287
Total	42 403	36 712	5 691	38 918	36 631	2 287













4. REVENUE COLLECTION

TABLE 19: REVENUE COLLECTION FOR THE CCMA DURING THE 2023/24 FINANCIAL YEAR

		2023/24		2022/23			
SOURCES OF REVENUE	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION	ESTIMATE	ACTUAL AMOUNT COLLECTED	(OVER)/ UNDER COLLECTION	
	R'000	R'000	R'000	R'000	R'000	R'000	
Government Grant	1 041 163	1 041 163	-	1 046 293	1 046 293	-	
NEDLAC Funding	-	-	-	12 000	12 000	-	
Conscientious Objectors Funding	1 566	1 195	371	1 500	1 290	210	
Investment Income	11 396	14 728	(3 332)	5 036	13 206	(8 170)	
Services Rendered	5 695	8 822	(3 127)	4 812	5 785	(973)	
Other Income	-	1 478	(1 478)	-	593	(593)	
Retention of Roll Over Surplus	36 062	-	36 062	30 520	-	30 520	
Donations Received	-	3 557	(3 557)	-	3 224	(3 224)	
Total	1 095 882	1 070 943	24 939	1 100 161	1 082 391	17 770	

5. CAPITAL INVESTMENT

The below table depicts Capital Investment, Maintenance and Asset Management Plan:

TABLE 20: CCMA CAPITAL INVESTMENT AS AT 31 MARCH 2024

ASSET CLASS	OPENING BOOK VALUE	ADDITIONS	DISPOSALS	DEPRECIATION	ASSET UNDER DEVELOPMENT	TRANSFERS	CLOSING BOOK VALUE
	R	R	R	R	R	R	R
IT Equipment	19 011 392	7 471 313	(127 508)	(3 576 112)	-	-	22 779 085
Computer Software	19 256 035	33 570 300	(35)	(25 179 811)	-	-	27 646 489
Furniture & Fixtures	5 200 962	490 870	(40 150)	(823 931)	-	-	4 827 751
Leasehold Improvement	254 680	-	-	(96 604)	-	-	158 076
Motor Vehicles	36 576	-	(4 306)	(8 760)	-	-	23 510
Office Equipment	4 622 903	309 689	(6 653)	(629 877)	-	-	4 296 062
Leased Motor Vehicles	302 579	7 070 329	(21)	(879 162)	-	-	6 493 725
Leased Office Equipment	56 878	34 188	(11 259)	(33 139)	-	-	46 668
Total	48 742 005	48 946 689	(189 932)	(31 227 396)	-	-	66 271 366

6. FIVE (5) YEAR REVIEW OF FINANCIAL HEALTH

TABLE 21: FIVE (5) YEAR REVIEW OF FINANCIAL HEALTH

ITEM	2019/20	2020/21	2021/22	2022/23	2023/24
	R'000	R'000	R'000	R'000	R'000
Grant income and services rendered	999 845	955 537	1 019 377	1 082 391	1 070 943
Accumulated surplus	29 094	36 338	73 308	82 802	88 649
Interest received	13 420	5 654	6 086	13 206	14 728
Investments and cash	96 657	69 367	141 585	140 692	95 453
Current ratio	1.0	1.0	1.3	1.4	1.51















PART C GOVERNANCE

1. INTRODUCTION

The Portfolio Committee on Employment and Labour, the Ministry of Employment and Labour as the Executive Authority, as well as the CCMA Governing Body as the Accounting Authority are responsible for exercising oversight over the CCMA to ensure adherence to principles of good governance.

The Governing Body ensures adherence to principles of good corporate governance which embodies processes and systems by which public entities are directed, controlled, and held accountable. In addition to the legislative requirements public entities must comply with, corporate governance arrangements in the CCMA are implemented in line with the PFMA and run in tandem with the principles contained in the King IV Report on Corporate Governance for South Africa, 2016.

The Governing Body and its five (5) Committees reviewed the systems and processes of the CCMA timeously. They recognised the role of governance as critical to the efficient and effective functioning of the Commission. The Governing Body provided assurance to the CCMA's stakeholders that strengthening the existing framework for governance and compliance remained high on the CCMA's agenda.

2. PORTFOLIO COMMITTEES

The CCMA appeared before the Portfolio Committee on Employment and Labour on the following occasions:

- (i) 13 September 2023 to present the CCMA's 2022/23 Second and Third Quarter Performance Report.
- (ii) 20 October 2023 to present the CCMA's 2022/23 Annual Report.
- (iii) 8 March 2024 to table the CCMA's 2024/25 APP.

3. EXECUTIVE AUTHORITY

In compliance with the PFMA, Treasury Regulations 26.1 and section 4.4 of the Revised Framework of Strategic Plans and Annual Performance Plans, the CCMA submitted the following documents to the Executive Authority during the 2023/24 financial year:

- (i) 26 April 2023 2022/23 Fourth Quarter APP Scorecard Results and Integrated Report.
- (ii) 31 May 2023 2022/23 First Draft Annual Report and Unaudited Financial Statements (AFS).
- (iii) 31 August 2023 2023/24 First Quarter APP Scorecard Results, Integrated Report and 2022/23 Annual Report.

(iv) 30 October 2023 – 2023/24 Second Quarter APP Scorecard Results, Integrated Report and 2024/25 CCMA First Draft APP.

(v) 30 January 2024 – 2023/24 Third Quarter APP Scorecard Results, Integrated Report and approved CCMA 2024/25

The above-mentioned reports outline the performance of the CCMA against the APP, the financial performance and position, as well as the state of the organisation's governance environment, including Compliance and Risk Management.

4. THE ACCOUNTING AUTHORITY/GOVERNING BODY

The Governing Body of the CCMA is established in terms of section

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

In terms of the PFMA, the Governing Body is the Accounting Authority with the primary responsibility of governing the CCMA. To ensure it executes its mandate adequately, the Governing Body established Committees in accordance with section 121(1) of the LRA. The following are the Governing Body's Committees and their functions:

- (i) Audit and Risk Committee (ARC): Assists the Governing Body by exercising oversight responsibility on the integrity of the CCMA's financial statements, the extent of compliance with legal and policy requirements, the system of internal control and Risk Management, the adequacy of the Internal Audit function and external auditors, the performance of management in terms of the SP and APP, ICT and any other matters related to its mandate referred to it by the Governing Body.
- (ii) **Dispute Resolution Committee (DRC):** Advises the Governing Body and exercises oversight of the dispute resolution matters and the accreditation of Bargaining Councils and Private Agencies and their panels, as well as payment of subsidies to the Bargaining Councils and private agencies as provided in the LRA.
- (iii) Governance, Social and Ethics Committee (GSEC): Advises the Governing Body and exercises oversight on governance, social transformation, organisational sustainability, social justice, stakeholder management, good corporate citizenship and the ethical responsibilities of the CCMA.
- (iv) Human Resources Committee (HRC): Advises and exercises oversight responsibility for the human resources management function of the CCMA and makes recommendations to the Governing Body on the organisation's Human Resources Strategy and its implementation. The HRC also performs the functions of the Remuneration Committee (REMCO) for the CCMA. REMCO exercises oversight over implementation of the remuneration policy and framework, practices and related matters.











(v) **Procurement Committee (PC):** Considers and approves procurement for goods and services above the R3 million threshold.

The Governing Body and its Committees function in accordance with approved Charters and Annual Work Plans. The Committees carried out all planned activities for the 2023/24 financial year as contained in the 2023/24 Annual Work Plans. During the financial year, the CCMA conducted performance assessments of the Governing Body and its Committees in accordance with the principles outlined in the King IV Report and the approved CCMA Governing Body and Committees Performance Evaluation Framework.

The term of office for the Governing Body concluded on 30 November 2023. A six-month extension was granted by DEL until 31 May 2024. Subsequently, DEL extended the term by an additional six (6) months, commencing on 01 June 2024 concluding on 30 November 2024.

Following a member's resignation in the previous financial year, Ms. Neo Shabalala was appointed as an independent ARC member and Chairperson of the ICT Steering Committee, effective 1 September 2023. During the reporting period, there were no resignations from the Governing Body and Committees. As a result, the Governing Body was fully constituted as per section 4 of its approved Charter.

4.1. GOVERNING BODY

During the 2023/24 financial year, the Governing Body meetings were held as follows:

TABLE 22: NUMBER OF 2023/24 GOVERNING BODY MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary meetings	4
Special meetings	3
TOTAL	7

During the 2023/24 financial year, the Governing Body membership was as follows:

TABLE 23: GOVERNING BODY MEMBERSHIP FOR THE 2023/24 FINANCIAL YEAR

Name	Designation	Date Appointed	Date Resigned/ End Of Term	Qualifications	Area Of Expertise	Board Directorships	CCMA Committee Membership	No. of Meetings Attended
Enos Ngutshane	Chairperson	01 December 2020	N/A	Diploma in Administrative Studies; Master of Public Administration; and Professor in Theology	Public Administration and Operational Safety	Institute of Retirement Funds Africa; Special Risk Insurance Association; Thyme Capital and KNPC	GSEC	2
Sifiso Lukhele	Member	01 December 2020	N/A	Bachelor of Arts in Law; and Bachelor of Laws (LLB)	Employment Law	None	HRC REMCO PC	7
Thembinkosi Mkalipi	Member	01 December 2020	N/A	Wits Management Advanced Programme; and Masters in Labour Law	Labour Relations	None	HRC, REMCO and DRC	ဟ
Siobhan Leyden	Member	01 December 2020	N/A	Bachelor of Laws (LLB); and Master of Laws (LLM)	Labour Law	NEDLAC; UIF Regional Appeals Committee (Gauteng)	DRC	7
Riefdah Ajam	Member	01 December 2020	N/A	Bachelor of Business Administration (BBA); Post- graduate Diploma Business Management; and Masters in Business Administration	Labour Relations	Human Resource Development Council (HRDC); NEDLAC Executive Committee and Management Committee; Board member of the Employment Services Board (ESB); Chairperson of the Employment Schemes Sub-committee of the ESB; Member of the National Science Technology Forum; Advisory Committee and Board Member of the Development Institute for Training, Support and Education for Labour (DITSELA); and Council Member of the Millennium Labour Council.	GSEC	









Name	Designation	Date Appointed	Date Resigned/ End Of Term	Qualifications	Area Of Expertise	Board Directorships	CCMA Committee Membership	No. of Meetings Attended
Ntsoaki Mamashela	Member	22 June 2022	N/A	Master of Laws (LLM); Post- graduate Certificate In Executive Leadership; Advanced Labour Law Programme; BED (Honours in Educational Management); HED (Post-graduate); Bachelor of Arts Degree (BA); and Programme in Human Resource	Labour Laws (Labour Relations Act, Employment Equity Act, Basic Conditions of Employment Act of 1997, Skills Development Act)	NEDLAC	PC and GSEC	9
Connie Mametja	Member	01 December 2020	N/A	Diploma in Public Administration; Bachelor of Administration (B.Admin); Honours Public Administration; and Master of Administration (M.Admin)	Public Management. and Corporate Services	ICLE Africa for Local Government Sustainability: Non-Executive Director; Sam Nzima Foundation: Board Member; Member of Bid Evaluation Committee at MEGA; Member of Governance, State Capacity and Institutional Development Cluster at the Department of Justice and Constitutional Development Cabinet Cluster; Chairperson of HR and Ethics Sub- Committee of Department of Justice and Constitutional Development; Member of Finance Committee Department of Justice and Constitutional Development; Member of Integrated Planning Sub-committee of Department of Justice and Constitutional Development; and member of Integrated Planning Sub-committee.	ARC	4
Bheki Ntshalintshali	Member	01 December 2020	N/A	Labour Relations	Labour Relations	Employment Services Board; Naledi; NEDLAC, and member of the Human Resource Development Council (HRDC)	HRC and PC	7

Name	Designation	Date Appointed	Date Resigned/ End Of Term	Qualifications	Area Of Expertise	Board Directorships	CCMA Committee Membership	No. of Meetings Attended
Wiseman Dinwa	Member	01 April 2022	N/A	Master of Arts (Labour Policy and Globalisation); Bachelor of Commerce; Honours in Human Resource Management); Post Graduate Diploma in Labour Law, National Diploma in Metropolitan & Traffic Policing; Higher Certificate in Business Management (Labour Studies); Higher Certificate in Labour Law, Labour Dispute Resolution Practice; and Professional	Human Resource and Labour Relations	Ditsela Labour Institute; Board of Trustees (Member Trustee) of the Contract Cleaning National Provident Fund, Full Counsel in the Bargaining Council for the Food Retail, Restaurant, Catering & Allied Trades; and Board Member at Services SETA	ARC and DRC	
Kaizer Moyane	Member	01 December 2020	N/A	Bachelor of Arts; and Bachelor of Laws (LLB)	Employment Law, and Labour Relations	Chairperson of Social and Transformation Policy Standing Committee (BUSA); Overall Business Convenor: NEDLAC; Commissioner with the National Minimum Wage Commission; and ILO	GSEC and ARC	7











4.2. ARC

During the 2023/24 financial year, the ARC meetings were held as follows:

TABLE 24: NUMBER OF THE 2023/24 ARC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary meetings	4
Special meetings	3
TOTAL	7

During the 2023/24 financial year, the ARC Membership was as follows:

TABLE 25: ARC MEMBERSHIP FOR THE YEAR

Name	Designation	Date Appointed	Date Resigned/ End Of Term	Qualifications	Areas Of Expertise	Board Directorships	CCMA Committee Membership	No. of Meetings Attended
Tracy Cumming	Independent Chairperson	01 April 2021	N/A	Chartered Accountant CA(SA) CTA; and BCom	Finance	Eastern Cape Development Corporation (ECDC) – Board Member/Amatola Water Board – FINCO (Member); Own Haven (Member); NPC Audit Committee (Member); Chairperson: EC Community Safety (Member); Government Fleet Management Services (Member); DEDEAT (Eastern Cape) – contract ended; Audit Committee Member – Eastern Cape Human Settlements; and the Eastern Cape Gambling Board.	ARC	00
Yedwa Mjiako	Independent Member	03 August 2022	N/A	BCom; MBA; Certified Internal Auditor (CIA)	Audit Finance	Ministerial appointee in the Tshwane University of Technology Council, an Independent Non-Executive Board member of Ithala SOC Limited. Chairs the Human Resources and Remuneration Committee. Risk and Capital Management Committee. Non executive board member of Volvo Southern Africa and Audit Committee member of Gauteng province.	ARC	90
Linda Nene	Independent Member	September 2021	N/A	Bachelor of Commerce Accounting: Post Graduate Diploma in Management and Master of International Business GIA (S.A.) (General Internal Auditor — S.A.)	Governance	Audit and Performance Committee Member: City of Cape Town Municipality, Independent Audit Committee Member: ETDP SETA; Independent Audit Committee, Member: Western Cape Gambling and Racing Board (WCGRB); Independent Audit and Risk Committee Member: Coega Development Corporation (Pty) Ltd (CDC); Non-Executive Director: PetroSA Equatorial Guinea SOC Ltd Chairperson; Departmental Employee Performance Management System Member; Departmental Fraud and Risk Committee Member; Departmental Procurement Bid Committee Member; Provincial and Chief Risk Officers Forum; Member and Co-Founder; National Treasury's Risk Managers' Forum Member; Chief Financial Officers Forum; Chairperson of Risk Management Committee, Independent Audit & Risk Committee Member, COEGA Development Corporation.	ARC	04











Name	Designation	Date Appointed	Date Resigned/ End Of Term	Qualifications	Areas Of Expertise	Board Directorships	CCMA Committee Membership	No. of Meetings Attended
Neo Shabalala	Independent Member	01 September 2023	N/A	Honours Bachelor of Science Information Systems, Bachelor of Commerce (Information Technology); Diploma in Business Management and Administration	ונז	Audit and Risk Committee Member, City of Umhlathuze, Magalies Water, Elangeni TVET College, Msinga Municipality, uMgungundlovu Municipality and Greater Kokstad Municipality ICT Steering Committee Chairperson at the Office of Valuer General. South African Social Security Agency (SASSA). uMgungudlovu Economic Development Agency.	ARC ICT	03
Kaizer Moyane	Member	01 December 2020	N/A	Bachelor of Arts; and Bachelor of Law	Labour Relations and Employment Law	Chairperson of Social and Transformation Policy Standing Committee (BUSA); Overall Business Convenor: NEDLAC; Commissioner with the National Minimum Wage Commission; and ILO.	GB, ARC, GSEC	07
Connie Mametja	Member	01 December 2020	N/A	Diploma in Public Administration; Bachelor of Administration (B Admin); Honours Public Administration; and Master of Administration	Public Management and Corporate Services	ICLE Africa for Local Government Sustainability: Non- Executive Director; Sam Nzima Foundation (Member); Bid Evaluation Committee at MEGA (Member); Governance, State Capacity and Institutional Development Cluster at the Department of Justice and Constitutional Development Cabinet Cluster (Member); Human Resources and Ethics Sub-committee of Department of Justice and Constitutional Development (Member); Finance Committee Department of Justice and Constitutional Development (Member); and Integrated Planning Sub-Committee (Member).	GB and ARC	90
Wiseman Dinwa	Метрег	01 April 2022	N/A	Master of Arts (Labour Policy and Globalisation); Bachelor of Commerce Honours in Human Resource Management; Post-graduate Diploma in Labour Law; National Diploma in Metropolitan & Traffic Policing); Higher Certificate in Business Management (Labour Studies); Higher Certificate in Labour Law; Labour Dispute Resolution Practice; and Professional Certificate in Public Management.	Human Resource and Labour Relations	Ditsela Labour Institute; Board of Trustees (Member Trustee) of the Contract Cleaning National Provident Fund, Full Council in the Bargaining Council for Tearoom, Restaurant and Allied Trades; and Board Member at Services Seta.	GB, ARC, DRC	90

4.3. DRC

During the 2023/24 financial year, the DRC meetings were held as follows:

TABLE 26: NUMBER OF THE 2023/24 DRC MEETINGS CONVENED

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

The composition of the DRC and meeting attendance for the 2023/24 financial year is outlined in the table below:

TABLE 27: DRC MEMBERSHIP FOR THE 2023/24 FINANCIAL YEAR

Name	Designation	No. of Meetings Attended
Thembinkosi Mkalipi	Chairperson	4
Wiseman Dinwa	Member	3
Siobhan Leyden	Member	4

4.4. HRC

During the 2023/24 financial year, the DRC meetings were held as follows:

TABLE 28: NUMBER OF THE 2023/24 HRC MEETINGS CONVENED

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

The composition of the HRC and meeting attendance for the 2023/24 financial year is outlined in the table below:

TABLE 29: HRC MEMBERSHIP FOR THE 2023/24 FINANCIAL YEAR

Name	Designation	No. of Meetings Attended
Sifiso Lukhele	Chairperson	4
Bheki Ntshalintshali	Member	4
Thembinkosi Mkalipi	Member	3











4.5. **GSEC**

During the 2023/24 financial year, GSEC meetings were held as follows:

TABLE 30: NUMBER OF 2023/24 GSEC MEETINGS CONVENED

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

The composition of the GSEC and meeting attendance for the 2023/24 financial year is outlined in the table below:

TABLE 31: GSEC MEMBERSHIP FOR THE 2023/24 FINANCIAL YEAR

Name	Designation	No. of Meetings Attended
Riefdah Ajam	Chairperson	4
Enos S. Ngutshane	GB Chairperson	4
Ntsoaki Mamashela	Member	4
Kaizer Moyane	Member	4

4.6. PC

During the 2023/24 financial year, the PC meetings were held as follows:

TABLE 32: NUMBER OF 2023/24 PC MEETINGS CONVENED

Type of Meetings	Number of Meetings
Ordinary Meetings	4
Special Meetings	9
TOTAL	13

The composition of the PC and meeting attendance for the 2023/24 financial year is outlined in the table below:

TABLE 33: PC MEMBERSHIP FOR THE 2023/24 FINANCIAL YEAR

Name	Designation	No. of Meetings Attended
Bheki Ntshalintshali	Chairperson	13
Sifiso Lukhele	Member	13
Ntsoaki Mamashela	Member	9
Namhla Siqaza	Member	13

5. REMUNERATION OF THE GOVERNING BODY AND COMMITTEE MEMBERS

The CCMA Governing Body and its Committees are remunerated in line with National Treasury Guidelines and Regulations. The remuneration of the Governing Body and Committees' members for the 2023/24 financial year is outlined in the table below:

TABLE 34: REMUNERATION OF THE GOVERNING BODY AND COMMITTEES' MEMBERS FOR THE 2023/24 FINANCIAL YEAR

Name	Remuneration	Other Allowances	Other Reimbursements	Total
Enos Ngutshane	111 360	-	-	111 360
Bheki Ntshalintshali	199 600	-	-	199 600
Sifiso Lukhele	216 125	-	-	216 125
Riefdah Ajam	86 709	-	-	86 709
Siobhan Leyden	90 200	-	-	90 200
Wisemen Dinwa	113 809	-	-	113 809
Kaizer Moyane	124 199	-	-	124 199
Thembinkosi Mkalipi*	-	-	-	-
Conny Mametja*	-	-	-	-
Ntsoaki Mamashela*	-	-	-	-
Tracy Cumming	89 734	-	-	89 734
Yedwa Mjiako	52 888	-	-	52 888
Neo Shabalala	34 336	-	-	34 336
Linda Nene*	-	-	-	-
Namhla Siqaza	67 060	_	_	67 060

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











6. CCMA REMUNERATION REPORT FOR THE 2023/24 FINANCIAL YEAR

6.1. REMCO AND KEY MATTERS CONSIDERED

The REMCO is responsible for overseeing and monitoring the development and implementation of the Policy on Remuneration of the CCMA. The REMCO is responsible for reviewing and approving recommendations made by Management in respect of all remuneration matters, including the remuneration of Executive Management. The REMCO has the prerogative to make remuneration decisions it deems appropriate within the approved framework and may recommend amendments to any part of the CCMA's Policy on Remuneration as necessitated by changing circumstances. To fulfil its role as defined above, during the 2023/24 financial year, the REMCO considered and approved the following matters:

- (i) Revised CCMA Remuneration Framework.
- (ii) Salary review and performance reward proposals for the 2023/24 financial year (for all employees including Executive Management).
- (iii) Single year wage agreement with the CSA.
- (iv) Reviewed updated information related to internal pay parity and the split of pay between all levels of employees (this was included as part of the salary review proposal and is a component of the monitoring of the implementation of the CCMA Remuneration Strategy).

6.2. FUTURE FOCUS AREAS

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

SIFISO LUKHELE

CHAIRPERSON OF REMCO

7. THE ESSENTIAL SERVICES COMMITTEE (ESC)

During the 2023/24 financial year, ESC meetings were held as follows:

TABLE 35: NUMBER OF THE 2023/24 ESC MEETINGS CONVENED

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

During the 2023/24 financial year, the ESC Membership was as follows:

TABLE 36: ESC MEMBERSHIP FOR THE 2023/24 FINANCIAL YEAR

	Designation							
Name	(in terms of the Public Entity Board Structure)	Date Appointed	Date Resigned	Qualifications	Areas of Expertise	Board Directorships (list the entities)	Other Committees (e.g. Audit Committee)	No. of Meetings Attended
Luvuyo Bono	Chairperson	01/01/2022	N/A	B. Juris	Labour Law	NEICT and ELRC	ESC Legal Sub-	9
·				LLB	Corporate Governance		committee	
				LLM				
Joyce	Deputy Chairperson –	01/01/2022	N/A	B. Proc	Labour Law	Mbileni Tohlang – Nkopane	MSA Ratification Committee	14
Nkopane	Senior CCMA			LLB		Inc. Senior	ESC Communications	
	Commissioner			Higher Diploma in Corporate Law		Commissioner of the CCMA	Sub-committee	
Aruna Ranchod	Business	01/01/2022	N/A	BA Law	Law and Labour Relations	N/A	ESC Legal Sub- committee	9
Nomazotsho	Local	01/01/2022	N/A	BA	Human Rights	N/A	ESC Legal Sub-	14
Memani	Government			LLB	Law		committee	
					Labour Law		MSA Ratification Committee	
Zwe Ndlala	Local	01/01/2022	N/A	BA Honours	Labour Law	Registered	ESC Communications	9
	Government			Industrial Psychology		Psychometrist	Sub-committee	
				BA Law		Registered Member of		
			Management SABPP	SABPP				
			Advancement Qua Programme (MAP) and		Qualified Director and Member of			
				Higher Diploma: Industrial		IoDSA Member of BMF		











COMPOSITION	ON OF THE ES	С						
Name	Designation (in terms of the Public Entity Board Structure)	Date Appointed	Date Resigned	Qualifications	Areas of Expertise	Board Directorships (list the entities)	Other Committees (e.g. Audit Committee)	No. of Meetings Attended
Zico Tamela	Labour	01/01/2022	N/A	Bachelor of Arts (Honours) – History Master of Arts - Labour Policies and Globalisation Certificate in Trade Union Leadership and Management	Collective Bargaining Practitioner	Member of the South Rand Hospital Board	ESC Legal Sub- committee MSA Ratification Committee	9
Kgakgamatso Motebe	Labour	01/01/2022		Honours in Labour law BTech- Human Resources	Labour Law and HR Negotiation	N/A	MSA Ratification Committee ESC Communications Sub-committee	14
Ramasela Mokonyama	Business	01/01/2022	N/A	MPhil ER — University of Johannesburg — in progress Certificate Programme in Labour Dispute Resolution Practice — University of Stellenbosch Post-graduate Diploma in Labour Law — University of Johannesburg Bachelor of Administration — University of the North	Human Resources	N/A	MSA Ratification Committee ESC Communications Sub-committee	14

Note: Total number of meetings attended by ESC members includes ordinary meetings and sub-committee meetings.

During the 2023/24 financial year, the following members of the ESC were remunerated as follows:

TABLE 37: REMUNERATION OF ESC MEMBERS FOR THE 2023/24 FINANCIAL YEAR

Name	Remuneration	Other Allowance	Other Re- Imbursements	Total Amount of Cases and Meetings
Luvuyo Bono	1 520 112	21 600	-	263
Joyce Nkopane	984 863	14 400	-	208
Aruna Ranchod	318 322	-	-	57
Nomazotsho Memani	285 560	-	-	56
Zwe Ndlala	289 222	-	-	54
Zico Tamela	309 253	-	-	56
Kgakgamatso Motebe	331 240	-	-	66
Ramasela Mokonyama *	66 344	-	-	42

^{*}Ramasela Mokonyama is employed by private health and she only tenders travel and subsistence claims.

8. RISK MANAGEMENT AND INTERNAL CONTROL

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

During the period under review, the 2023/24 Risk Strategy and Implementation Plan was fully implemented: fifty-two (52) activities were planned and achieved throughout the year, registering a seventy-five percent (75%) Risk Profile achievement rate. With respect to mitigation, thirty-eight (38) of fifty-one (51) risk action plans identified were fully implemented over the financial year, which amounts to an increase when compared to the sixty percent (60%) completion rate achieved in the previous financial year. Action Plans that were outstanding and partially completed within the financial year were transferred to the opportunities risk register.

During the 2023/24 financial year, each department and provincial office developed and maintained their respective Operational Risk Registers, which outlined the identified operational risks and the accompanying response strategies to address the risks. Regular risk assessments were conducted in line with the risk management timetable to identify new and emerging risks. The 2023/24 Business Continuity Management Implementation Plan was effectively implemented, resulting in the review and approval of BCM plans and the revision of the BCM Roadmap throughout the organisation. The BCM governance documents were also reviewed to ensure the governance culture relating to BCM processes remains relevant.

The ARC continued to provide an oversight role over the CCMA's ERM function through monitoring the effectiveness of the CCMA's risk management processes. The ERM function reported quarterly to the ARC on all its activities and functionality, including the risk maturity of the organisation. The ARC also exercised stringent oversight over the CCMA's ERM Risk Profile through the monitoring of the Risk Appetite and Tolerance levels set by the Governing Body during the 2023/24 financial year. This is to that ensure the CCMA's ERM is within acceptable levels. During the financial year, the National Management Committees and Executive Risk Management Committees were operational as planned. The mandates of these committees are to assist the ARC in discharging its oversight responsibility for the adequacy of the CCMA's ERM function.











The National Treasury Financial Management Capability Maturity Model is used to assess the CCMA's risk management maturity level and monitoring progress in implementing ERM within the organisation. During the 2023/24 financial year, the CCMA has maintained a five (5) risk maturity level rating meaning that the CCMA has an optimised risk maturity level with a focus on embedding the risk culture across the organisation. The ERM's efforts during the 2023/24 financial year have resulted in the mitigation of the CCMA's main inherent risks that the CCMA was exposed to, thus contributing towards reducing the residual risk exposure to be within acceptable levels.

The Risk Management function participated in the implementation of the combined assurance plan and close monitoring of the top risk recorded on the plan. Risk Management processes were reviewed at a high level by Internal Audit and there were no deficiencies identified.

9. COMPLIANCE WITH LAWS AND REGULATIONS

The CCMA is committed to a philosophy of Integrated Compliance Risk Management as a core managerial capability, which is aligned to the principles of the King IV Report, the standards set by the Compliance Institute of South Africa, and the legislative requirements of the PFMA. As at the end of the 2023/24 financial year the CCMA maintained an optimum compliance maturity level of five (5).

The Compliance Management Function (CMF) is fully functional at identifying strategic and operational compliance gaps through its Compliance Policies, Frameworks, Manual and Implementation Plans developed, approved and implemented. Due to the enterprise-wide approach to CMF, Compliance Champions were appointed across all departments and regions to cascade down and integrate compliance principles at the business unit level.

The CCMA's 2023/24 Compliance Regulatory Universe had forty-seven (47) pieces of legislation identified for compliance purposes, with the application of the Risk Management Model statistically identifying the top twenty (20) statutes. High-risk statutes were identified, monitored, and evaluated more regularly to minimise reputational damage, litigation, fines and penalties, and loss of an unqualified audit. Stringent testing was conducted on the identified high-risk statutes through Compliance Risk Management Plans, with conformance testing conducted on compliance with policy and procedures.

The ARC exercised stringent oversight over the CCMA's CMF during the 2023/24 financial year to ensure its functionality and adequacy.

10. INTERNAL AUDIT

Internal Audit helps the CCMA accomplish its objectives by bringing a systematic, disciplined approach to evaluating and improving the effectiveness and efficiency of risk management, control, and governance processes. At CCMA, Internal Audit is an independent, objective activity that provides assurance and consulting services designed to add value and improve the organisation's operations.

In line with the PFMA and the King IV Report on Corporate Governance, the Chief Audit Executive provides the ARC and Management with objective and relevant assurance, thereby contributing to the effectiveness of governance, risk management, and control processes. The Internal Audit function reports functionally to the ARC and administratively to the Director, with a responsibility to review and provide assurance on the adequacy of the internal control environment across all the organisation's operations. The Chief Audit Executive has direct access to the ARC, primarily through its Chairperson.

The purpose, authority, and responsibility of the Internal Audit function are formally defined in the Internal Audit Charter, which is reviewed and approved by the ARC. The ARC is responsible for ensuring that the Internal Audit function is independent and has the necessary resources, standing, and authority within the CCMA to effectively discharge its duties. Additionally, the ARC oversees cooperation between the internal auditors, external auditors, and the Combined Assurance Forum, serving as a link between the Governing Body and these functions.

Internal Audit executes its work in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards) and Treasury Regulations. By executing the annual audit plan, Internal Audit assists the organisation in achieving its objectives by evaluating and making recommendations for the enhancement of processes related to objective setting, monitoring of accomplishments, accountability, and preservation of corporate values. Internal Audit also provides optimal audit coverage by considering the scope of work of external auditors and other assurance providers as per the Combined Assurance Framework.

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

An Internal Audit findings tracking register is in place, monitored monthly for progress made by Management. Throughout the 2023/24 financial year, Internal Audit and Management reviewed the annual audit plan to ensure that key risk areas were adequately considered. The executed audit projects were balanced to enable Internal Audit to have a comprehensive view of the state of the control environment within the organisation.

11. FRAUD AND CORRUPTION

The CCMA maintains a zero-tolerance policy towards fraud and corruption. All activities outlined in the Fraud Prevention and Anti-Corruption Strategy and Implementation Plan for the 2023/24 financial year were successfully implemented. To combat fraud and corruption, the CCMA conducted fraud awareness sessions and fraud risk assessments.

In November 2023, the CCMA participated in the Association of Certified Fraud Examiners (ACFE) International Fraud Awareness Week. During this period, the CCMA leveraged its internal communications and social media platforms to raise awareness of its anti-fraud initiatives, targeting both internal and external stakeholders to strengthen its stance against fraud and minimise its occurrence within the organisation. As part of its ongoing efforts, the CCMA will continue to engage in the ACFE International Fraud Awareness Week as a proactive measure to further enhance fraud and corruption awareness across the organisation.

The CCMA's whistleblowing hotline, the BeHonest Fraud Hotline, established in 2022/23, is managed by an independent service provider, Advance Call (Pty) Ltd. This ensures that whistleblowers can report incidents independently, without fear or prejudice, in line with the Protected Disclosure Act, 2000 (Act No. 26 of 2000). The hotline provides confidential platforms for reporting fraud, ethical infringements, or criminal activities.











For the 2023/24 financial year, the CCMA received thirty-nine (39) reports of alleged fraudulent incidents through the BeHonest Fraud Hotline. Out of these thirty-nine (39) incidents, thirty-seven (37) were investigated and found to be without any merit. The remaining two (2) incidents were attributed to negligence and administrative delays. Appropriate consequence management was administered in accordance with CCMA policy provisions.

The CCMA maintains a zero-tolerance stance against fraudulent or corrupt activities and as such pledges to ensure that appropriate action is taken where proper evidence of fraud is found.

Contact Details for Reporting Fraud or Ethical Infringements:

Hotline Number: 0860 666 348

Email: ccma@behonest.co.za

WhatsApp Number: 0860 004 004

Online Chat: www.behonest.co.za

Postal Address: BNT165, Brooklyn Square, 0075

12. GIFTS, DONATIONS AND SPONSORSHIP REGISTER

The Governing Body of the CCMA approved the Policy and Standard Operating Procedure on Gifts, Donations and Sponsorships aimed at regulating the process of granting and receiving of gifts, donations and sponsorships by the CCMA and its employees. Reminders for employees to declare are communicated monthly and declared gifts, donations and sponsorships are reported to the governance structures every quarter.

During the 2023/24 financial year, nineteen (19) declarations were received and captured on the CCMA Gifts, Donations, and Sponsorships Register. From the nineteen (19) received declarations, fourteen (14) related to gifts declared by CCMA officials and were accepted as they were within the R350 acceptable threshold, and one (1) gift was declined as prescribed in the Policy on Gifts, Donations and Sponsorships. The CCMA approved the acceptance of four (4) sponsorships in accordance with the Policy. The GSEC exercised stringent oversight over the Gifts, Donations and Sponsorships Register during the 2023/24 financial year.

13. MINIMISING CONFLICT OF INTEREST

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

The CCMA has a Code of Conduct for Supply Chain Management in place and in accordance with this Code of Conduct, SCM Practitioners, Bid Specification Committee (BSC) Members, Bid Evaluation Committee (BEC) Members, Bid Adjudication Committee (BAC) and Procurement Committee Members, are obligated to maintain the confidentiality of all meeting deliberations. The Code of Conduct also obligates all involved in the SCM processes to always act ethically and not be influenced or influence other Members in any way. All newly appointed Bid Committee Members are trained in their roles and responsibilities in accordance with the National Treasury's Code of Conduct for SCM Practitioners.

At the commencement of each Bid Committee sitting, all Bid Committee members and SCM Practitioners involved in the procurement process also complete and sign conflict of interest forms for them to declare any conflict of interest, so that potential conflicts of interest can be averted. Furthermore, before the evaluation and adjudication of bids, the Bid Committee members and SCM professionals are required to sign and submit a Declaration of Interest Form, which is evaluated to ensure that there is no conflict of interest. Action is taken should there be any conflict of interest identified.

14. CODE OF CONDUCT

The CCMA is committed to an exemplary standard of business ethics and transparency in all its conduct with stakeholders. Commissioners and employees are bound by respective Codes of Conduct which regulate and foster good, ethical behaviour. The CCMA also has a Code of Conduct for Governing Body and Committee members aimed at promoting ethical leadership and good governance. These Codes of Conduct provide for remedial action in cases of breach.

15. HEALTH, SAFETY AND ENVIRONMENTAL ISSUES

The Occupational Health and Safety Act, 1993 (Act No. 85 of 1993) requires the employer to provide and maintain as far as reasonable and practical a work environment that is safe and without risk to the health of employees. This means the employer must ensure the workplace is free of hazardous ergonomics and substances, as well as micro-organisms, amongst others, which may cause injury or diseases. Where this is not possible, the employer must inform the employees of the risks and dangers, and how these may be prevented. Thus, the CCMA is legally obligated and committed to create a healthy and safe working environment for all its employees and Users.

To ensure a healthy and safe working environment, the CCMA has established a footprint of Occupational Health and Safety (OHS) Committees across the CCMA offices and conducts regular safety inspections to assess the effectiveness of health and safety measures. The CCMA also conducts regular training to ensure its employees are up to date with the legislative requirements and especially in executing their role of ensuring a safe working environment.

16. BOARD SECRETARY

The position of Board Secretary, held by the Manager of Governance and Secretariat Services, remained vacant throughout the 2023/24 financial year. Although a recruitment process was initiated to fill the position, no suitable candidate was found. As a result, the position will be re-advertised in the 2024/25 financial year. As an interim measure, the Executive responsible for Governance and Strategy assumed the responsibilities of the Board Secretary.

The role of the Board Secretary includes providing governance advisory and secretariat services to the CCMA's Governance and Management structures. The Secretary also ensures the effective functioning of these structures to mitigate governance failures, improve organisational processes, and help the organisation achieve maximum compliance with relevant legislation, policies and best practices.











17. SOCIAL RESPONSIBILITY

The CCMA prioritises ethical leadership, responsible corporate citizenship, stakeholder inclusion, consultation, engagement and integrated thinking in order to act in the best interests of all stakeholders. The CCMA sees social responsibility as a crucial component of good corporate governance. In the 2023/2024 financial year, the CCMA achieved notable progress towards achieving its goals related to social responsibility. Important achievements included:

Socio-economic development: in a commitment to good corporate citizenship aligned with Principle 3 of the King IV Report on Corporate Governance, the CCMA demonstrated its social responsibility through its Nelson Mandela Legacy Flagship Programme. The CCMA donated R 52 100 to the Kanaledi Disability Centre, a registered non-profit organisation located in Reahola Village, Welkom. This centre provides care for children who are severely physically and intellectually disabled. Additionally, in observance of International Nelson Mandela Day, the CCMA contributed R 50 000 to Remmogo Home Based Care for Older Persons in Kimberley, a community-based non-profit organisation that delivers support services to vulnerable children and elderly citizens.

Youth empowerment and skill-building: the CCMA Johannesburg participated in the "Cell C Take a Girl Child to Work" programme, aimed at empowering girl-children to become responsible, confident, and successful individuals who positively contribute to their communities and society at large. During their visit, the attendees were introduced to the practical process of referring disputes, including how a Case Management Officer (CMO) captures the referral. They were also briefed on the subsequent steps – screening, allocation, and processing of the referral up to the issuance of notices to the involved parties. To give the girls a hands-on experience, they were invited to the CCMA hearing rooms to observe an actual case being processed, further enriching their understanding of dispute resolution in a real-world setting.

Continuous professional development: the CCMA hosted the 2023 CCMA Commissioners Day with the theme "Charity begins at home". This event served as a valuable source of information and insights for participants in the field of labour relations. The presentations covered crucial topics, highlighting both the challenges and opportunities within the current legal framework and the dynamics of today's work environment. Additionally, the CCMA organised the Service Excellence and Employee Recognition Awards under the theme, "Excellence; A Measure of Today and Tomorrow!". This event was designed to address identified shortcomings, reward, and recognise employees for their accomplishments through non-monetary means. The comprehensive programme aimed to keep all employees motivated, passionate, and inspired, fostering a commitment to the conscious delivery of the CCMA's mandate.

Thought leadership: the CCMA hosted an Annual Labour Conference 2024 that served as capacity building for organised business, organised labour, and community constituencies. The conference reflected and discussed current issues as well as envisioned the future. The conference further enabled robust social dialogue between local and international delegates and inputs into policy and legislative processes affecting the labour market, which in turn, enhance contribution to workplace transformation, economic development and advancement, social justice, labour peace and equity.

18. AUDIT AND RISK COMMITTEE REPORT

We are pleased to present our report for the financial year ended 31 March 2024.

ARC MEMBERSHIP

As per the approved ARC Charter, the ARC is comprised of seven (7) members: three (3) appointed Governing Body Members and four (4) independent members. During the 2023/24 financial year, one (1) independent member, Ms N. Shabalala, was appointed with effect from 01 September 2023. As a result, the ARC was duly constituted.

ROLES AND RESPONSIBILITIES

The approved ARC Charter governs the ARC and outlines the roles and responsibilities of the ARC that must be executed in line with section 55(1)(a) of the PFMA, Treasury Regulation 27, and the King IV Report on Corporate Governance.

The work of the ARC for the 2023/24 financial year was governed by the 2023/24 ARC Work Plan, which outlined the activities of the ARC for the financial year. The ARC executed all its planned activities for the 2023/24 financial year, with no activities outstanding. The ARC discharged its roles and responsibilities on the following matters:

- (i) Internal financial controls.
- (ii) Accounting policies.
- (iii) Financial and non-financial performance reporting.
- (iv) Internal Audit Function.
- (v) External Audit.
- (vi) Governance, Risk Compliance Management.
- (vii) Information and Communication Technology (ICT) Governance.
- (viii) Any other matters delegated to the ARC by the Governing Body.

ARC MEETINGS

During the year under review, seven (7) ARC meetings (ordinary and special) were convened by the ARC.

THE EFFECTIVENESS OF INTERNAL CONTROLS

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

Through the review of Management Reports and ARC sub-committee reports, namely the ICT Steering Committee and Executive Risk and Compliance Management Committee, the ARC took decisive action to address the internal control deficiencies when it was considered necessary and made appropriate recommendations where required to the Governing Body. The ARC notes that the CCMA Management maintained a clean administration for the current financial year.











GOING CONCERN

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

Having said the above, the ARC monitored the risks associated with the reduction of grant allocation against the organisation due to fiscal constraints. The ARC acknowledges the need for cost-saving measures and the rationale behind the budget cuts. A decrease in grant allocations leads to financial instability, affecting the cash flow, operational sustainability, and the ability to meet planned programmes targets.

ACTION PLANS

The ARC continued to monitor the implementation of management's corrective action plans, which arose from assurance providers' reports. This process continued to create an environment with efficient and effective internal control systems. The ARC is committed to effectively monitor the implementation of the agreed corrective action plans to prevent repeat findings.

EXTERNAL AUDIT

Discussions were held with the external auditors on the results of their audits. The results confirmed that an adequate internal control system is being maintained within the organisation. The ARC accepts the AGSA's conclusions on the audit of the AFS, APR, and compliance with legislation for the 2023/24 financial year, as per the AGSA Report. Accordingly, the ARC recommended the AGSA Report to the Governing Body.

WORDS OF APPRECIATION

I would like to thank the ARC committee members, the Governing Body, Management, and Internal Audit for their contributions to support the work of the ARC for the financial year under review.

TRACY CUMMING

CHAIRPERSON OF THE CCMA ARC

19. BROAD-BASED BLACK ECONOMIC EMPOWERMENT (B-BBEE) COMPLIANCE PERFORMANCE INFORMATION

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

TABLE 38: B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Has the Sphere of Government/Public Entity/Organ of State applied any relevant Code of Good Practice (B-BBEE Certificate Levels 1-8) with regards to the following:

CRITERIA	RESPONSE YES/NO	DISCUSSION
Determining qualification criteria for the issuing of licences, concessions or other authorisations in respect of economic activity in terms of any law.	No	Not applicable in the current financial year.
Developing and implementing a preferential procurement policy.	Yes	The CCMA has adopted and is implementing.
Determining qualification criteria for the sale of state-owned enterprises.	No	Not applicable in the current financial year.
Developing criteria for entering into partnerships with the private sector.	No	Not applicable in the current financial year.
Determining criteria for the awarding of incentives, grants and investment schemes in support of B-BBEE.	No	Not applicable in the current financial year.















PART D HUMAN RESOURCE MANAGEMENT

1. INTRODUCTION

During the 2023/24 financial year, the Human Resources Management's focus has continued to support the strategic objectives of the CCMA. The Human Resources Strategy is in place and was communicated to CCMA employees.

The CCMA Human Resources Strategy for 2020 to 2025 aims to ensure the CCMA obtains the right quality and a sufficient number of employees; makes the optimum use of its human resources; can anticipate and manage surpluses and shortages of employees; and develops a healthy, multi-skilled, representative, and flexible workforce which enables the CCMA to adapt rapidly to a changing operational environment.

1.1. PERFORMANCE, KEY ACHIEVEMENTS AND STRATEGIC INITIATIVES FOR THE 2023/24 FINANCIAL YEAR

Talent Management is an activity that spans across all components of the Human Resource value chain and includes recruitment and internal appointments, acting appointments, performance management as well as development interventions.

Despite extreme fiscal challenges, resourcing of the organisation continued to be a key focus. Appointments to vacant roles, were made from both internal and external candidates. This ensures that employees remain motivated by the prospect of growth. However, it is also noted that external appointments take the organisation in a new direction and initiate organisation turnaround strategies as they bring with them fresh thinking and new ideas. The CCMA is comfortable that it achieved a balance between the appointment of external and internal candidates.

The focus on the development of employees, as well as the part-time Commissioners continued. During the period under review, sixty-five (65) training interventions were delivered to 1 601 employees and part-time Commissioners through digital platforms.



Five (5) employees benefited from the CCMA partnerships at the University of Witwatersrand and Nelson Mandela University. The employees were awarded a scholarship to complete the Post-graduate Diploma in Labour Dispute Resolution on a mutual beneficiation basis. This initiative is in line with enhancing the knowledge base of CCMA employees on labour law, to support career pathing and succession planning.

Performance Management is a focus area, and a number of interventions were delivered to further strengthen this process. The link between training needs and performance development is also closely monitored to ensure closer alignment of the two processes.

The CCMA has embedded a flexible hybrid model which allows employees, where possible, to work remotely as well as at the CCMA offices. This has contributed to improved productivity and will over time reduce spend on office space.

During the 2023/24 financial year, the CCMA continued to provide the organisation with support to meet the health and wellness needs of CCMA employees. The CCMA has an in-house Employee Health and Wellness (EHW) function, which is supported by external specialised service providers in the field of employee health and wellness. The use of this hybrid EHW model enables the CCMA to deliver a comprehensive EHW programme.

The relationship between the CCMA Staff Association and Management remains sound with parties having signed a one (1) year wage and substantive agreement which was effective from 1 April 2023 to 31 March 2024.

Reported employee relations incidents for the year remain relatively low in relation to the total staff complement. Matters are dealt with on merit, with outcomes remaining consistent in the management of discipline. The caseload relating to disputes is positively decreasing as disputes are distinctly resolved between parties.

1.2. KEY 2023/24 STRATEGIC INITIATIVES AND PROJECTS TO BE PURSUED

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











2. HUMAN RESOURCE OVERSIGHT STATISTICS

Below are the Human Resource management oversight statistics for the 2023/24 financial year.

The table below illustrates the CCMA Employee Demographics for the 2023/24 financial year.

TABLE 39: CCMA EMPLOYEE DEMOGRAPHICS

OCCUPATIONAL					FEM	ALE		MALE						GRAND
LEVEL	JOB GRADE	A	С	I	W	FOREIGN NATIONAL	SUB TOTAL	A	C	ı	W	FOREIGN NATIONAL	SUB TOTAL	TOTAL
TOP MANAGEMENT	P01 and P02	2	0	0	0	0	2	3	0	0	0	0	3	5
SENIOR MANAGEMENT	P03	0	1	0	2	0	3	8	0	0	0	0	8	11
PROFESSIONALLY QUALIFIED	P04 P05 and P06	74	12	9	11	1	107	89	13	2	7	5	116	223
SKILLED TECHNICAL	P07 P08 P09 P10 P11 and P12	306	35	5	8	1	355	224	8	3	1	1	237	592
SEMI-SKILLED	P13 and P14	19	2	0	0	0	21	18	3	0	0	0	21	42
UNSKILLED	P17	8	0	0	0	1	9	3	0	0	0	0	3	12
TOTAL PERMANENT		409	50	14	21	3	497	345	24	5	8	6	388	885
TEMPORARY EMPLOYEES		4	0	0	1	0	5	6	0	0	0	0	6	11
GRAND TOTAL		413	50	14	21	3	502	351	24	5	8	6	394	896

The table below illustrates the CCMA Core Personnel for the 2023/24 financial year. This accounts to a percentage of the employee complement and ensures the CCMA is capacitated to deliver on its mandate.

TABLE 40: CCMA CORE PERSONNEL

	FEMALE		FOREIGN SUB			M <i>l</i>	ALE		FOREIGN	SUB	GRAND		
DESIGNATION	A	С	ı	w	NATIONAL TOTAL		A	С		W	NATIONAL	TOTAL	TOTAL
Case Management Officers	133	18	3	3	0	157	62	2	1	1	0	66	223
Commissioners	49	9	4	8	1	71	78	12	2	6	1	99	170
Interpreters	86	5	0	0	0	91	90	1	0	0	0	91	182
TOTAL PERMANENT	268	32	7	11	1	319	230	15	3	7	1	256	575

3. PERSONNEL COST BY DEPARTMENT/PROVINCE

The personnel cost per Department/Province for the 2023/24 financial year is tabulated below.

TABLE 41: PERSONNEL COST PER DEPARTMENT/PROVINCE

DEPARTMENT/ PROVINCE	TOTAL EXPENDITURE FOR THE ENTITY (R'000)	PERSONNEL Expenditure (R'000)	PERSONNEL EXP. AS A % OF TOTAL EXP.	NO. OF Employees	AVERAGE PERSONNEL COST PER EMPLOYEE (R'000)
PROVINCE	757 801	434 833	57.4%	786	553
OFFICE OF THE DIRECTOR	13 687	11 099	81.1%	10	1 110
FINANCE	99 272	44 746	43.4%	37	1 209
DISPUTE RESOLUTION	52 149	35 444	68.0%	39	909
INTERNAL AUDIT	16 359	13 010	79.5%	12	1 084
ICT	48 779	20 534	42.3%	25	821
CORPORATE SERVICES	32 739	25 257	77.1%	47	537
ESSENTIAL SERVICES COMMITTEE	7 598	2 234	29.4%	6	372
GOVERNANCE AND STRATEGY	36 712	27 802	75.7%	34	818
TOTAL	1 065 096	614 959	57.7%	996	617

Number of employees includes permanent and fixed term as of 31 March 2024 including employees who terminated during the financial year

4. PERSONNEL COST BY SALARY BAND

The personnel cost per salary band for the 2023/24 financial year is tabulated below:

TABLE 42: PERSONNEL COST BY SALARY BAND

LEVEL	PERSONNEL EXPENDITURE (R'000)	% OF PERSONNEL EXP. TO TOTAL PERSONNEL COST	NO. OF EMPLOYEES	AVERAGE PERSONNEL COST PER EMPLOYEE (R'000)
Top Management	21 428	3.48%	6	3 571
Senior Management	25 203	4.10%	11	2 291
Professional qualified	239 667	38.97%	277	865
Skilled	315 876	51.37%	643	491
Semi-skilled	10 768	1.75%	46	234
Unskilled	2 017	0.33%	13	155
TOTAL	614 959		996	617

Number of employees includes permanent and fixed term as of 31 March 2024 including employees who terminated during the financial year











5. PERFORMANCE REWARDS

The performance rewards issued during the 2023/24 financial year are tabulated below:

TABLE 43: PERFORMANCE REWARDS

OCCUPATIONAL LEVEL	PERFORMANCE REWARDS (R'000)	PERSONNEL EXPENDITURE (R'000)	% OF PERFORMANCE REWARDS TO TOTAL PERSONNEL COST
Top Management/ Senior Management	6 985	46 631	1.14%
Professional qualified	13 615	239 667	2.21%
Skilled	10 937	315 876	1.78%
Semi-skilled	279	10 768	0.05%
Unskilled	56	2 017	0.01%
TOTAL	31 872	614 959	5.18%

6. TRAINING COSTS

The training costs of the 2023/24 financial year- tabulated below:

TABLE 44: TRAINING COSTS

OBJECTIVE	PERSONNEL EXPENDITURE (R'000)	TRAINING EXPENDITURE (R'000)		NO. OF EMPLOYEES TRAINED	AVG TRAINING COST PER EMPLOYEE
Provide for Continuous Professional Development aligned with the needs of the organisation and our people	614 959	7 549	1.23%	1 601	4715.18

7. EMPLOYMENT AND VACANCIES

TABLE 45: EMPLOYMENT AND VACANCIES

LEVEL	2022/23 No. of Employees	2023/24 Approved Posts		2023/24 Vacancies	% OF VACANCIES
Top Management	4	6	5	2	4,65%
Senior Management	11	12	11	1	2,33%
Professional qualified	223	245	223	15	34,88%
Skilled	615	626	592	21	48,84%
Semi-skilled	44	46	42	4	9,30%
Unskilled	13	13	12	0	0,00%
Total	910	948	885	43	100,00%

8. EMPLOYEE CHANGES

The table below outlines the employment changes in the 2023/24 financial year.

TABLE 46: EMPLOYMENT CHANGES

SALARY BAND	EMPLOYMENT AT BEGINNING OF PERIOD	APPOINTMENTS	NET INTERNAL APPOINTMENTS	TEDMINATIONS	EMPLOYMENT AT END OF THE PERIOD
Top Management	4	1	1	1	5
Senior Management	11	1	-1	0	11
Professional qualified	223	15	4	19	223
Skilled	615	17	2	42	592
Semi-skilled	44	6	-6	2	42
Unskilled	13	0	0	1	12
Total	910	40	0	65	885

9. REASON FOR EMPLOYEES LEAVING

The table below outlines the reasons submitted for employees leaving the CCMA.

TABLE 47: REASONS FOR EMPLOYEES LEAVING

REASON	NUMBER		% OF TOTAL NO. OF STAFF LEAVING
Death		4	0.42%
Resignation		44	4.64%
Dismissal		6	0.63%
Retirement		10	1.05%
III health		0	0.00%
Expiry of contract		1	0.11%
Total		65	6.86%











10. LABOUR RELATIONS: MISCONDUCT AND DISCIPLINARY ACTIONS

The table below outlines the various forms of consequence management practices implemented within the 2023/24 financial year.

TABLE 48: CONSEQUENCE MANAGEMENT STATISTICS

NATURE OF DISCIPLINARY ACTION	NUMBER
Verbal warning	7
Written warning	60
Final written warning	18
Suspension	3
Demotion	0
Termination	3
Resignations	0
Dismissal	6

11. EQUITY TARGET AND EMPLOYMENT EQUITY STATUS

The table below outlines the statistics on equity targets as well as the status of employment equity across male employees by occupational category.

TABLE 49: EQUITY TARGETS AND EMPLOYMENT EQUITY OF MALE EMPLOYEES BY OCCUPATIONAL CATEGORY

	MALE							
OCCUPATIONAL CATERGORY	AFRICAN		COLOURED		INDIAN		WHITE	
CAI ERGORT	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET
Top Management	3	2	0	1	0	0	0	1
Senior Management	8	8	0	1	0	1	0	0
Professional qualified	89	104	13	13	2	4	7	10
Skilled	224	261	8	18	3	2	1	2
Semi-skilled	18	21	3	3	0	1	0	2
Unskilled	3	6	0	0	0	0	1	1
TOTAL	345	399	24	36	5	8	8	14

The table below outlines the statistics on equity targets as well as the status of employment equity across female employees by occupational category.

TABLE 50: EQUITY TARGETS AND EMPLOYMENT EQUITY OF FEMALE EMPLOYEES BY OCCUPATIONAL CATEGORY

	FEMALE							
OCCUPATIONAL LEVELS	AFRICAN		COLOURED		INDIAN		WHITE	
	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET	CURRENT	TARGET
Top Management	2	3	0	0	0	0	0	0
Senior Management	0	1	1	0	0	0	2	1
Professional qualified	74	85	12	12	9	6	11	10
Skilled	306	330	35	30	5	6	8	11
Semi-skilled	19	19	2	3	0	1	0	1
Unskilled	8	7	0	1	0	0	0	1
TOTAL	409	445	50	46	14	13	21	24

The table below outlines the statistics of employees with disabilities.

TABLE 51: EMPLOYEES WITH DISABILITIES

	EMPLOYEES WITH DISABILITIES						
OCCUPATIONAL LEVELS	МА	LE	FEMALE				
	CURRENT	TARGET	CURRENT	TARGET			
Top Management	0	0	0	0			
Senior Management	0	1	0	1			
Professional qualified	3	3	4	1			
Skilled	5	12	6	13			
Semi-skilled	1	1	0	1			
Unskilled	0	0	0	0			
TOTAL	9	17	10	16			















PART E PFMA COMPLIANCE REPORT

1. INTRODUCTION

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

2. INFORMATION ON IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE AND MATERIAL LOSSES

TABLE 52: RECONCILIATION OF IRREGULAR EXPENDITURES

DESCRIPTION	2023/24	2022/23
Opening balance	-	-
Add: Irregular expenditure confirmed	4 676	36 601
Less: Irregular expenditure written-off	-	-
Less: Irregular expenditure recoverable	-	36 601
Less: Irregular expenditure not condoned and removed	4 676	-
Closing balance	-	-

TABLE 53: RECONCILIATION NOTES

DESCRIPTION	2023/24	2022/23
Irregular expenditure under assessment 2022/23	4 676	-
Irregular expenditure for the current year	-	36 601
Closing balance	4 676	36 601

One (1) case of irregular expenditure was identified and incurred in the prior financial year. This case was confirmed to have contravened the applicable laws and regulations, in the current financial year.

TABLE 54: DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE (UNDER ASSESSMENT, DETERMINATION AND INVESTIGATION)

DESCRIPTION	2023/24	2022/23
Irregular expenditure under assessment	1 632 005	4 676
Irregular expenditure under determination	-	-
Irregular expenditure under investigation	-	-
Total	1 632 005	4 676

One (1) case was under assessment, determination, or investigation at the end of the current financial year.

TABLE 55: DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE REMOVED (NOT CONDONED)

DESCRIPTION	2023/24	2022/23
Irregular expenditure NOT condoned and removed	4 676	-
Total	4 676	-

One (1) case was confirmed to have contravened the applicable laws and regulations in the current financial year as Irregular expenditure. The case was submitted to the National Treasury for condonation and the request was declined. As stated in paragraph 44 (c) and 58 of the PFMA compliance and Reporting Framework issued in the National Treasury Instruction No 4 of 2022-2023, the Accounting Authority resolved to remove the irregular expenditure after consideration of the requirement of the framework.

TABLE 56: DETAILS OF CURRENT AND PREVIOUS YEAR IRREGULAR EXPENDITURE RECOVERABLE

DESCRIPTION	2023/24	2022/23
Irregular expenditure recovered	-	36 601
Total	-	36 601

No case was recoverable at the end of the current financial year.

TABLE 57: DETAILS OF CURRENT AND PREVIOUS YEAR DISCIPLINARY OR CRIMINAL STEPS TAKEN AS A RESULT OF IRREGULAR EXPENDITURE

DESCRIPTION	2023/24	2022/23
The contract payment exceeded the approved amount and was not in line with the Delegation of Authority	4 676	-
Total	-	•











2.1. FRUITLESS AND WASTEFUL EXPENDITURE

The table below outlines the reconciliation of fruitless and wasteful expenditure for the 2023/24 financial year.

TABLE 58: RECONCILIATION OF FRUITLESS AND WASTEFUL EXPENDITURE

DESCRIPTION	2023/24	2022/23
Opening balance	-	-
Add: Fruitless and wasteful expenditure confirmed	217 619	43 916
Less: Fruitless and wasteful expenditure written-off		-
Less: Fruitless and wasteful expenditure recoverable	217 619	43 916
Closing balance	-	-

The table below outline the reconciling notes for the 2023/24 financial year.

TABLE 59: FRUITLESS AND WASTEFUL EXPENDITURE RECONCILIATION NOTES

DESCRIPTION	2023/24	2022/23
Fruitless and wasteful expenditure under assessment in 2022/23	69 026	-
Fruitless and wasteful expenditure that relates to 2022/23 and 2023/24	88 445	-
Fruitless and wasteful expenditure for the current year	60 148	43 916
Total	217 619	43 916

Twenty-three (23) cases of fruitless and wasteful expenditure were identified and incurred in the prior and current financial years. These cases were confirmed to have contravened the applicable laws and regulations in the current financial year.

The table below outlines details of current and previous years' fruitless and wasteful expenditure (under assessment, determination and investigation).

TABLE 60: DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE (UNDER ASSESSMENT, DETERMINATION AND INVESTIGATION)

DESCRIPTION	2023/24	2022/23
Fruitless and wasteful expenditure under assessment	-	69 022
Fruitless and wasteful expenditure under determination	11 555	-
Fruitless and wasteful expenditure under investigation	-	-
Total	11 555	69 022

Three (3) cases of possible fruitless and wasteful expenditure were identified and recorded for the current year. The Loss and Control Committee is still assessing them to determine whether they have contravened any applicable laws and regulations.

The table below outlines details of current and previous years' fruitless and wasteful expenditure recovered.

TABLE 61: DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE RECOVERED

DESCRIPTION	2023/24	2022/23
Fruitless and wasteful expenditure recovered	217 619	43 916
Total	217 619	43 916

The Loss and Control Committee confirmed that twenty-three (23) cases contravened the applicable laws and regulations during the current year. For all these cases, the committee recommended that the expenditure be recovered from the officials who contravened the applicable laws and regulations.

The table below outlines details of current and previous years' fruitless and wasteful expenditure not recovered and written off.

TABLE 62: DETAILS OF CURRENT AND PREVIOUS YEAR FRUITLESS AND WASTEFUL EXPENDITURE NOT RECOVERED AND WRITTEN-OFF

DESCRIPTION	2023/24	2022/23
Fruitless and wasteful expenditure written-off	-	-
Total	-	-

TABLE 63: DETAILS OF CURRENT AND PREVIOUS YEAR DISCIPLINARY OR CRIMINAL STEPS TAKEN AS A RESULT OF FRUITLESS AND WASTEFUL EXPENDITURE

DESCRIPTION	2023/24	2022/23
Employee cost – cases relating to payment error: three (3)	115 341	-
Total	115 341	-

Management instituted disciplinary steps against all officials found who contravened the applicable laws and regulations. Furthermore, expenditures incurred for the above three (3) cases were confirmed for recovery.

TABLE 64: INFORMATION ON LATE AND/OR NON-PAYMENT OF SUPPLIERS

DESCRIPTION	NUMBER OF INVOICES	CONSOLIDATED VALUE R'000
Valid invoices received	17 369	251 786
Invoices paid within 30 days or agreed period	17 365	250 609
Invoices paid after 30 days or agreed period	4	1 177
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	-	-

For the 2023/24 financial year, CCMA received a total of 17 369 invoices. Out of these invoices, 17 365 invoices were paid within 30 days. The remaining four (4) invoices were paid after 30 days, due to the late submission of banking details for both new and old suppliers when their banking details changed. Additionally, partial delivery of goods and services contributed to the delay in payment of these invoices.











3. INFORMATION ON SUPPLY CHAIN MANAGEMENT

The table below outlines the information on the procurement made by other means during the 2023/24 financial year.

TABLE 65: PROCUREMENT BY OTHER MEANS

PROJECT DESCRIPTION	NAME OF SUPPLIER	TYPE OF PROCUREMENT BY OTHER MEANS	CONTRACT NUMBER	VALUE OF CONTRACT
Data Analysis Tool Software	Surtech Solutions RSA (Pty) Ltd	Sole provider	CCMADIV-18-108	R729 911.29
Annual Membership Fees	Institute of Directors South Africa	Sole provider	CCMADIV-18-109	R3 760.00
Payment of Advisory Fees	Institute of Directors South Africa	Sole provider CCMADIV-18-109 Sole provider CCMADIV-18-110 Single sourcing CCMADIV-18-111 Sole provider CCMADIV-18-112 Sole provider CCMADIV-18-113 Sole provider CCMADIV-18-114		R46 000.00
CCMA Mobile Connect	Vodacom	Single sourcing	CCMADIV-18-111	R1 387 798.33
Facilitation of the Governing Body, Committee & Chairperson's Evaluations	Institute of Directors South Africa	Sole provider	CCMADIV-18-112	R334 650.00
Asset Auditor Licenses & Professional Services	Digital Matter (Pty) Ltd	Sole provider	CCMADIV-18-113	R64 319.50
BUSA Web Tool	Tenaka's Tribe Production	Sole provider	CCMADIV-18-114	R363 975.00
Annual Membership Fees	Institute of Directors South Africa	Sole provider	CCMADIV-18-115	R13 990.00
Annual Membership Fees	South African Institute of Professional Accountants	Sole provider	CCMADIV-18-116	R8 127.74
Annual Membership Fees	Information Systems Audit & Control Association	Sole provider	CCMADIV-18-117	R3 457.65
Annual Membership Fees	Institute of Directors South Africa	Sole provider	CCMADIV-18-118	R2 140.00
Lease Deviation	The 78 Partnership/The Buying Service	Single source	CCMADIV-18-119	R32 730 731.37
Lease Deviation	Rebosis Property Fund	Single source	CCMADIV-18-120	R15 390 275.64
Lease Deviation	City Property representing Presmooi (Pty) Ltd	Single source	CCMADIV-18-121	R13 533 193.70
Lease Deviation	City Property representing Centpret Properties	Single source	CCMADIV-18-122	R23 399 444.63
Caseware Licenses	Adapt IT	Sole provider	CCMADIV-18-123	R207 313.47

The table below outlines contract variation and expansions for the 2023/24 financial year.

TABLE 66: 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
Short Term Insurance	Marsh (Pty) Ltd	Contract extended due to non-responsive bid.	CCMA-VA-19-178	R375 590.00	R316 117.20	R174 866.79
Office Relocations (as & when)	Vox Telecommunications	Contract varied to accommodate office relocations	CCMA-VA-19-179	R7 103 785.65	R0.00	R764 623.18
User Subscription & Power BI License	Microsoft South Africa	Contract varied due to a need for additional licenses from the existing contract	CCMA-VA-19-180	USD 1 963 928.92	R0.00	R8 698 701.14
Cleaning Services	Shumani Development cc	Contract varied as the RFQ process is still underway	CCMA-VA-19-181	R865 920.00	R0.00	R72 160.00
Office Lease	Realnet Vryburg	Contract extended due to non-responsive bid	CCMA-VA-19-182	R400 232.80	R753 500.51	R145 805.63
LAN Cabling Services	4IR Holdings (Pty) Ltd	Contract extended to accommodate CCMA Bloemfontein new office set-up	CCMA-VA-19-183	R647 109.60	R0.00	R341 508.88
Office Lease	The 78 Partnership	Contract extended due to non-responsive bid	CCMA-VA-19-184	R43 995 335.06	R13 261 611.82	R7 309 658.07
Office Lease	City Property Obo of Heracle Shareblock	Contract extended due to non-responsive bid	CCMA-VA-19-185	R21 440 048.14	R17 283 189.36	R3 353 499.52
Office Lease	Villa Anne Boutique Hotel Group CC	Contract extended due to non-responsive bid	CCMA-VA-19-186	R27 190 496.30	R5 142 190.50	R2 571 095.25
Office Lease	Rebosis Property Fund	Contract extended due to non-responsive bid	CCMA-VA-19-187	R57 933 299.22	R16 624 923.68	R6 234 348.31
Office Lease	City Property representing Centpret Properties	Contract extended due to non-responsive bid	CCMA-VA-19-188	R47 842 440.49	R9 181 403.75	R6 758 740.72
Office Lease	Vukile Property Fund represented by Broll Property Group Ltd	Contract extended due to non-responsive bid	CCMA-VA-19-189	R2 133 440.50	R3 300 840.60	R489 156.93
Office Lease	AYD Property Holdings	Contract extended due to non-responsive bid	CCMA-VA-19-190	R3 085 622.46	R615 000.00	R330 000.00
Office Lease	Realty 1 PG Rentals TZ	Contract extended due to non-responsive bid	CCMA-VA-19-191	R129 779.10	R1 149 974.28	R159 900.00
Office Lease	Simmark Investments CC	Contract extended due to non-responsive bid	CCMA-VA-19-192	R21 464 857.61	R7 196 336.84	R2 956 634.40
Pool Vehicle Services	Amasondo Fleet Services	Contract extended pending finalisation of the tender process	CCMA-VA-19-193	R2 387 404.41	R0.00	R238 094.40
Vehicle Tracking & Monitoring Services	Ctrack Mzansi	Contract extended pending finalisation of the tender process	CCMA-VA-19-194	R102 598.03	R0.00	R10 556.80
Hygiene Services	Supreme Range General Supplier	Contract extended in line with the lease extension	CCMA-VA-19-195	R77 832.00	R0.00	R77 832.00







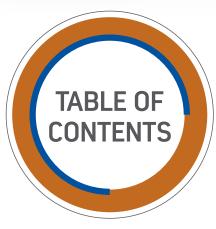




PROJECT DESCRIPTION	NAME OF SUPPLIER	CONTRACT MODIFICATION TYPE (EXPANSION OR VARIATION)	CONTRACT NUMBER	ORIGINAL CONTRACT VALUE	VALUE OF PREVIOUS CONTRACT EXPANSION/S OR VARIATION/S (IF APPLICABLE)	VALUE OF CURRENT CONTRACT EXPANSION OR VARIATION
Alarms Systems and 24 Hrs armed response	Jubzin Security Services	Contract extended in line with the lease extension	CCMA-VA-19-196	R15 111.00	R0.00	R20 148.00
Maintenance of Biometrics Systems	Omega Fire & Security	Contract extended in line with the lease extension	CCMA-VA-19-197	R23 000.00	R0.00	R25 300.00
Hygiene Services	Bidvest Steiner	Contract extended in line with the lease extension	CCMA-VA-19-198	R47 033.24	R0.00	R23 327.15
Office Lease	SKG Africa	Contract varied due to TI & escalation shortfall	CCMA-VA-19-199	R6 086 604.81	R3 068 808.00	R1 488 664.00
LAN Cabling Services	4IR Holdings (Pty) Ltd	Contract extended to accommodate CCMA Bloemfontein & East London new office set-up	CCMA-VA-19-200	R647 109.60	R341 508.88	R0.00
Office Lease	Delta Property Fund	Contract extended pending finalisation of TI for the Polokwane lease	CCMA-VA-19-201	R15 059 111.81	R9 228 276.64	R1 051 760.00
Alarms Systems and 24/7-Armed Response	Fidelity-ADT & Technical	Contract extended pending finalisation of procurement for a longer period	CCMA-VA-19-202	R77 370.32	R0.00	R3 392.50
Renewal of Oracle Technical Support Services	Risc Technology Integration	Contract extended pending finalisation of procurement for a longer period	CCMA-VA-19-203	R9 789 550.78	R0.00	R3 069 530.01
Parcel Courier Services	Skynet SA	Contract extended pending finalisation of procurement for a longer period	CCMA-VA-19-204	R552 931.45	R0.00	R116 168.60
Travel Management Services	Travel With Flair	Contract extended pending finalisation of procurement process & transition process	CCMA-VA-19-205	R3 818 243.00	R0.00	R282 561.00
Specialised Printing Services	Blue X t/a Production X	Contract varied to include paper grammage and type of paper to be used in the Anniversary Book	CCMA-VA-19-206	R1 465 711.32 (budgeted)	R0.00	R54 952.36
Office Lease	Murwil Properties	Lease extended due to non-responsive bid	CCMA-VA-19-207	R6 684 907.68	R0.00	R4 154 274.00
Office Lease	Daywood cc	Lease extended to allow for finalisation of tenant installation for the new Prostem Trading lease	CCMA-VA-19-208	R8 308 825.05	R0.00	R851 021.74
Cleaning Services	Le-Grat Group	Contract extended to align with the current lease extension	CCMA-VA-19-209	R499 200.00	R0.00	R84 000.00
Hygiene Services	Supercare Hygiene	Contract extended to align with the current lease extension	CCMA-VA-19-210	R146 229.60	R0.00	R20 612.20
Total				R290 894 948.63	R87 469 682.06	R51 932 893.58







The reports and statements set out below comprise the financial statements presented to the parliament

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AUDITOR-GENERAL REPORT

for the year ended 31 March 2024

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT ON THE COMMISSION FOR CONCILIATION. MEDIATION AND ARBITRATION

Report on the audit of the financial statements

Opinion

- 1. I have audited the financial statements of the Commission for Conciliation, Mediation and Arbitration set out on pages 121 to 181, which comprise the statement of financial position as at 31 March 2024, statement of financial performance, statement of changes in net assets, cash flow statement, statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
- 2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the Commission for Conciliation, Mediation and Arbitration as at 31 March 2024 and its financial performance and cash flows for the year then ended in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) and the requirements of the Public Finance Management Act 1 of 1999 (PFMA).

Basis for opinion

- 3. I conducted my audit in accordance with the International Standards on Auditing (ISAs). My responsibilities under those standards are further described in the responsibilities of the auditor general for the audit of the financial statements section of my report.
- 4. I am independent of the public entity in accordance with the International Ethics Standards Board for Accountants' *International code of ethics for professional accountants (including International Independence Standards)* (IESBA code) as well as other ethical requirements that are relevant to my audit in South Africa. I have fulfilled my other ethical responsibilities in accordance with these requirements and the IESBA code.
- 5. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the accounting authority for the financial statements

- 6. The accounting authority is responsible for the preparation and fair presentation of the financial statements in accordance with GRAP and the requirements of the PFMA and for such internal control as the accounting authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.
- 7. In preparing the financial statements, the accounting authority is responsible for assessing the public entity's ability to continue as a going concern; disclosing, as applicable, matters relating to going concern; and using the going concern basis of accounting unless the appropriate governance structure either intends to liquidate the public entity or to cease operations or has no realistic alternative but to do so.

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

8. My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.











Commission for Conciliation, Mediation and Arbitration AUDITOR-GENERAL REPORT

for the year ended 31 March 2024

A further description of my responsibilities for the audit of the financial statements is included in the 9. annexure to this auditor's report. This description, which is located at page 118, forms part of my auditor's report.

Report on the audit of the annual performance report

- 10. In accordance with the Public Audit Act 25 of 2004 (PAA) and the general notice issued in terms thereof, I must audit and report on the usefulness and reliability of the reported performance information against predetermined objectives for the selected material performance indicators presented in the annual performance report. The accounting authority is responsible for the preparation of the annual performance report.
- 11. I selected the following material performance indicators related to Programme 2: Proactive and relevant labour market interventions, Programme 3: Special interventions and support, and Programme 4: Efficient and quality dispute resolution and enforcement services presented in the annual performance report for the year ended 31 March 2024. I selected those indicators that measure the public entity's performance on its primary mandated functions and that are of significant national, community or public interest.
 - Number of collective bargaining support processes conducted for strategically identified users per annum
 - Number of collective bargaining pre-bargaining conferences conducted for strategically identified users per annum
 - Number of targeted workplaces engaged to implement transformation of workplace relations project(s) per annum
 - Number of vulnerable sector projects delivered to targeted users per annum
 - Percentage of positive rating on participant evaluation outcomes attained per annum
 - Number of interventions conducted to promote effective dispute resolution in essential services per annum
 - Number of stakeholders engaged to make inputs on legislative changes per annum
 - Number of entities engaged to ensure that there are minimums to be maintained during industrial action in essential services per annum
 - Number of essential service designations, Minimum Service Agreements, Minimum Service Determinations and/or Maintenance Service Determinations monitored for implementation and observance per annum
 - Number of awareness sessions on essential service designation conducted per annum
 - Percentage of Phase 3 of the CCMA/BUSA SME Labour Advice Web Tool implemented by 31 March 2024
 - Percentage of conciliable cases heard within 30 days at first event (excludes agreed extensions, where certificates were issued, out of jurisdiction cases/withdrawn/settled by parties' cases prior to the matter being scheduled, no process cases and cases which are not conciliable or where conciliation is not the first process)
 - Percentage of arbitration awards rendered sent to parties within 14 days of the conclusion of the arbitration proceedings (excludes extensions granted and heads of arguments filed)
 - Percentage of disputes of interests resolved per annum

Commission for Conciliation, Mediation and Arbitration

AUDITOR-GENERAL REPORT

for the year ended 31 March 2024

- Percentage of Section 71 of the LRA cases conducted (as and when referred) per annum
- Percentage of Section 73 of the LRA cases conducted (as and when referred) per annum
- Number of self-initiated cases conducted in order to determine whether or not the whole or a part of any service is an essential service per annum
- Number of users who access CCMA services from identified sectors reached per annum
- Percentage of the 2023/24 Advocacy Campaign Implementation Plan implemented by 31 March 2024
- Percentage of jobs saved compared to employees likely to be retrenched (as per the cases referred to the CCMA) per annum
- Percentage of Return-to-Work Index achieved by 31 March 2024
- Percentage of public interest disputes resolved per annum
- 12. I evaluated the reported performance information for the selected material performance indicators against the criteria developed from the performance management and reporting framework, as defined in the general notice. When an annual performance report is prepared using these criteria, it provides useful and reliable information and insights to users on the public entity's planning and delivery on its mandate and objectives.
- 13. I performed procedures to test whether:
 - the indicators used for planning and reporting on performance can be linked directly to the public entity's mandate and the achievement of its planned objectives
 - all the indicators relevant for measuring the public entity's performance against its primary mandated and prioritised functions and planned objectives are included
 - the indicators are well defined to ensure that they are easy to understand and can be applied consistently, as well as verifiable so that I can confirm the methods and processes to be used for measuring achievements
 - the targets can be linked directly to the achievement of the indicators and are specific, time bound and measurable to ensure that it is easy to understand what should be delivered and by when, the required level of performance as well as how performance will be evaluated
 - the indicators and targets reported on in the annual performance report are the same as those committed to in the approved initial or revised planning documents
 - the reported performance information presented in the annual performance report in the prescribed manner and is comparable and understandable
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any over- or underachievement of targets.
- 14. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.
- 15. I did not identify any material findings on the reported performance information for the selected indicators.

Other matter

16. I draw attention to the matter below.











Commission for Conciliation, Mediation and Arbitration AUDITOR-GENERAL REPORT

for the year ended 31 March 2024

Achievement of planned targets

- The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under-achievements.
- 18. The table that follows provides information on the achievement of planned targets and lists the key indicators that were not achieved as reported in the annual performance report. The reasons for any underachievement of targets are included in the annual performance report on pages 41 to 60.

Programme 2: Proactive and relevant labour market interventions and programme 4: Efficient and quality dispute resolution and enforcement services

Targets achieved: 86%

Budget spent: 99%

Key indicators not achieved	Planned target	Reported achievement
Number of collective bargaining pre- bargaining conferences conducted for strategically identified users per annum	4	3
Percentage of jobs saved compared to employees likely to be retrenched (as per the cases referred to the CCMA) per annum	40%	38,74%
Percentage of return-to-work index achieved by 31 March 2024	8%	7,46%

Report on compliance with legislation

- In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The accounting authority is responsible for the public entity's compliance with legislation.
- 20. 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.
- Through an established AGSA process, I selected requirements in key legislation for compliance testing 21. that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
- I did not identify any material non-compliance with the selected legislative requirements. 22.

Other information in the annual report

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

Commission for Conciliation, Mediation and Arbitration

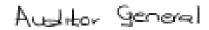
AUDITOR-GENERAL REPORT

for the year ended 31 March 2024

- 24. My opinion on the financial statements, the report on the audit of the annual performance report and the report on compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
- 25. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped in programmes presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
- 26. If, based on the work I have performed, I conclude that there is a material misstatement in this other information, I am required to report that fact. I have nothing to report in this regard.

Internal control deficiencies

- 27. 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.
- 28. I did not identify any significant deficiencies in internal control.



Pretoria

31 July 2024



Auditing to build public confidence











Commission for Conciliation, Mediation and Arbitration AUDITOR-GENERAL REPORT

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for the year ended 31 March 2024

ANNEXURE TO THE AUDITOR'S REPORT

The annexure includes the following:

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

AUDITOR-GENERAL'S RESPONSIBILITY FOR THE AUDIT

Professional judgement and professional scepticism

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

Financial statements

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

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the public entity's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made
- conclude on the appropriateness of the use of the going concern basis of accounting in the preparation of the financial statements. I also conclude, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the ability of the public entity to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements about the material uncertainty or, if such disclosures are inadequate, to modify my opinion on the financial statements. My conclusions are based on the information available to me at the date of this auditor's report. However, future events or conditions may cause a public entity to cease operating as a going concern
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

AUDITOR-GENERAL REPORT

for the year ended 31 March 2024

Communication with those charged with governance

I communicate with the accounting authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

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

Compliance with legislation - selected legislative requirements

The selected legislative requirements are as follows:

Legislation	Sections or regulations
Public Finance Management Act 1 of 1999	Section 51(1)(b)(i); 51(1)(b)(ii); 51(1)(e)(iii); 53(4);
	Section 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b);
	Section 55(1)(c)(i); 56(1); 57(b); 66(3)(c)
Treasury Regulations, 2005	Regulation 8.2.1; 8.2.2; 16A3.2; 16A3.2(a);
	Regulation 16A6.1; 16A6.2(a); 16A6.2(b);
	Regulation 16A6.3(a); 16A6.3(a); 16A6.3(b);
	Regulation 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5;
	Regulation 16A6.6; 16A.7.1; 16A.7.3; 16A.7.6;
	Regulation 16A.7.7; 16A8.3; 16A8.4; 16A9.1(b)(ii);
	Regulation 16A 9.1(d); 16A9.1(e); 16A9.1(f);
	Regulation 16A9.2; 16A9.2(a)(ii); 30.1.1; 30.1.3(a);
	Regulation 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1;
	Regulation 31.2.5; 31.2.7(a); 32.1.1(a); 32.1.1(b);
	Regulation 32.1.1(c); 33.1.1; 33.1.3
Construction Industry Development Board Act 38 of 2000	Section 18(1)
ConstructionIndustryDevelopmentBoard Regulations, 2004	Regulation 17; 25(7A)
Second amendment National Treasury Instruction No. 5 of 2020-21	Paragraph 1
Erratum National Treasury Instruction No. 5 of 2020-21	Paragraph 2
National Treasury Instruction No. 5 of 2020-21	Paragraph 4.8; 4.9; 5.3
National Treasury Instruction No. 1 of 2021-22	Paragraph 4.1
National Treasury Instruction No. 4 of 2015-16	Paragraph 3.4
National Treasury Supply Chain Management (SCM) Instruction No. 4A of 2016-17	Paragraph 6











Commission for Conciliation, Mediation and Arbitration AUDITOR-GENERAL REPORT

for the year ended 31 March 2024

Legislation	Sections or regulations
National Treasury SCM Instruction No. 3 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; 9.2; 10.1; 10.2; 11.1; 11.2
Prevention and combating of Corrupt Activities Act 12 of 2004	Section 34(1)

STATEMENT OF FINANCIAL POSITION as at 31 March 2024

Figures in Rand	NOTE (S)	2024	2023 RESTATED*
Assets			
Current Assets			
Inventories	3	3 416 828	2 688 265
Receivables from exchange transactions	4	2 486 118	1 347 903
Prepayments	5	3 616 489	2 961 223
Cash and cash equivalents	6	95 453 155	140 691 830
		104 972 590	147 689 221
Non-Current Assets			
Property, plant and equipment	7	38 624 877	29 485 970
Intangible assets	8	27 646 489	19 256 035
		66 271 366	48 742 005
Total Assets		171 243 956	196 431 226
Liabilities Current Liabilities			
Finance lease obligation	9	1 125 666	393 761
Operating lease liability	10	653 705	3 557 117
Payables from exchange transactions	11	37 806 054	50 010 215
Provisions	12	29 886 701	51 734 241
Trovisions	12	69 472 126	105 695 334
Non-Current Liabilities		03 172 120	
Finance lease obligation	9	5 514 028	27 006
Operating lease liability	10	7 608 885	7 906 968
e per out. By teach manuary		13 122 913	7 933 974
Total Liabilities		82 595 039	113 629 308
Net Assets		88 648 917	82 801 918
Accumulated surplus		88 648 917	82 801 918
Total Net Assets		88 648 917	82 801 918











STATEMENT OF FINANCIAL PERFORMANCE

for the year ended 31 March 2024

Figures in Rand	NOTE (S)	2024	2023 Restated*
Revenue			
Revenue from exchange transactions			
Services rendered	14	8 822 080	5 784 655
Other income	15	1 478 097	592 827
Interest received on investments	16	14 727 537	13 206 252
Total revenue from exchange transactions		25 027 714	19 583 734
Revenue from non-exchange transactions			
Transfer revenue Government grants & subsidies	17	1 041 163 000	1 046 293 000
Conscientious objector (sheriff costs)	19	1 194 992	1 289 877
Donations & services in kind received	20	3 556 852	3 224 284
Other transfer revenue	18	-	12 000 000
Total revenue from non-exchange transactions		1 045 914 844	1 062 807 161
Total revenue	13	1 070 942 558	1 082 390 895
Expenditure			
Employee costs	21	(614 959 814)	(617 656 501)
Administration expenses	22	(169 270 571)	(169 894 775)
Depreciation and amortisation	23	(31 227 396)	(25 875 873)
Finance costs	24	(276 182)	(69 494)
Bargaining Councils susbidies	25	(4 826 450)	(5 008 427)
Loss on foreign exchange		(455 924)	(832 718)
Loss on disposal of assets		(189 933)	(296 711)
Operating expenses	26	(20 675 170)	(19 173 071)
Case disbursement	27	(223 214 120)	(234 083 246)
Total expenditure		(1 065 095 560)	(1 072 890 816)
Surplus for the year		5 846 998	9 500 079

Statement of Changes in Net Assets for the year ended 31 March 2024

Figures in Rand

Opening balance as previously reported Prior year adjustments - Note 36

Balance at 01 April 2022

Surplus for the year

Total changes

Balance at 01 April 2023

Surplus for the year

Total changes

Balance at 31 March 2024

Accumulated surplus	Total net assets
73 308 272	73 308 272
(6 433)	(6 433)
73 301 839	73 301 839
9 500 079	9 500 079
9 500 079	9 500 079
82 801 919	82 801 919
5 846 998	5 846 998
5 846 998	5 846 998
88 648 917	88 648 917











CASH FLOW STATEMENT

for the year ended 31 March 2024

Figures in Rand	NOTE (S)	2024	2023 RESTATED*
Cash flows from operating activities			
Receipts			
Services rendered		7 683 865	5 803 300
Government grants & subsidies		1 041 163 000	1 046 293 000
Interest received on investments		14 727 537	13 206 252
Other transfer revenue		-	12 000 000
Conscientious objector (sheriff costs)		1 194 992	1 289 877
Sundry income		569 428	476 744
Proceeds from insurance claims		908 669	116 083
		1 066 247 491	1 079 185 256
Payments			
Employee costs		(637 574 774)	(619 427 658)
Suppliers		(427 705 952)	(431 459 029)
Finance costs		(276 182)	(69 494)
		(1 065 556 908)	(1 050 956 181)
Net cash flows from operating activities	28	690 583	28 229 075
Cash flows from investing activities			
Purchase of property, plant and equipment	7	(15 376 389)	(3 019 928)
Purchase of other intangible assets	8	(33 570 300)	(22 032 983)
Net cash flows from investing activities		(48 946 689)	(25 052 911)
Cash flows from financing activities			
Finance lease		6 218 927	(715 810)
Operating lease		(3 201 496)	(3 353 997)
Net cash flows from financing activities		3 017 431	(4 069 807)
Net decrease in cash and cash equivalents		(45 238 675)	(893 643)
Cash and cash equivalents at the beginning of the year		140 691 830	141 585 473
Cash and cash equivalents at the end of the year	6	95 453 155	140 691 830

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

for the year ended 31 March 2024

Budget on Accrual Basis Approved budget Adjustments Final Budget Actual amounts on combarable budget and accusal	Figures in Rand						
Statement of financial performance Revenue Revenue Frensections Revenue From exchange transactions 728 115 5 695 115 8 822 080 3 126 965 3 126 965 3 1478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 478 097 1 479 09 098 2 50 27 714 2 93 672 207 2 03 710 081 2 03 710 081 2 03 710 081 2 03 710 081 2 03 710 081	Budget on Accrual Basis	Approved budget	Adjustments	Final Budget	on comparable	between final budget and	R
Name Part							
Paramacetions Paramaceticines Paramacetici							
Other income							
10 226 000 6 864 985 17 090 985 25 027 714 7 936 729 Revenue from exchange ransactions Revenue from non-exchange ransaction ransacti	services rendered	4 967 000	728 115	5 695 115	8 822 080	3 126 965	
10 226 000 6 864 985 17 090 985 25 027 714 7 936 729	other income	-	-	-	1 478 097	1 478 097	
Revenue from non-exchange ransactions Revenue from non-exchange ransactions ransfer revenue Sovernment grant & subsidies 1 051 163 000 (10 000 000) 1 041 163 000 1 041 163 000 - 1 000 000) 1 041 163 000 1 041 163 000 - 1 000 000) 1 041 163 000 1 1 194 992 (371 008) 1 000 000 000 000 000 000 000 000 000	nterest received on investments	5 259 000	6 136 870	11 395 870	14 727 537	3 331 667	
ransfer revenue sovernment grant & subsidies		10 226 000	6 864 985	17 090 985	25 027 714	7 936 729	
Forestiment grant & subsidies 1 051 163 000 (10 000 000) 1 041 163 000 1 041 163 000 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1 194 992 (371 008) 1							
onscientious objector (sheriff costs) 1 566 000 - 1 566 000 1 194 992 (371 008) fonations & services in kind received etention of Roll Over Surplus - 36 061 533 36 061 533 - (36 061 533) otal revenue from non- exchange ransactions **Total revenue from non- exchange ransactions** **Total revenu	ransfer revenue						
tention of Roll Over Surplus - 36 061 533 36 061 533 - (36 061 533) total revenue from non- exchange ransactions xpenditure mployee costs (609 826 180) (16 192 220) (626 018 400) (614 959 814) 11 058 586 (dministration expenses (197 728 924) 10 589 375 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (169 270 571) 17 868 978 (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139 549) (187 139	Sovernment grant & subsidies	1 051 163 000	(10 000 000)	1 041 163 000	1 041 163 000	-	
tetention of Roll Over Surplus 1 052 729 000 26 061 533 1 078 790 533 1 045 914 844 (32 875 689) 27 28 924 28 2000 000 28 26 180 29 2000 000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 0000 20 20 20 0000 20 20 20 0000 20 20 20 0000 20 20 20 20 20 20 20 20 20 20 20 20 20 2	onscientious objector (sheriff costs)	1 566 000	-	1 566 000	1 194 992	(371 008)	
total revenue from non- exchange ransactions 1 052 729 000 26 061 533 1 078 790 533 1 045 914 844 (32 875 689) expenditure Imployee costs (609 826 180) (16 192 220) (626 018 400) (614 959 814) 11 058 586 deministration expenses (197 728 924) 10 589 375 (187 139 549) (169 270 571) 17 868 978 depreciation and amortisation (22 000 000) (4 863 310) (26 863 310) (31 227 396) (4 364 086) depreciation and amortisation (22 000 000) (4 863 310) (26 863 310) (31 227 396) (4 364 086) depreciation and amortisation (22 000 000) (4 863 310) (26 863 310) (31 227 396) (4 364 086) depreciating councils subsidies (6 160 528) 929 166 (5 231 362) (4 826 450) 404 912 deperating expenses (30 352 712) 1 727 826 (28 624 886) (20 675 170) 7 949 716 ase disbursement (192 671 283) (28 984 583) (221 655 866) (223 214 120) (1 558 254) otal expenditure (1062 817 698) (32 899 869)	onations & services in kind received	-	-	-	3 556 852	3 556 852	
ransactions xpenditure mployee costs (609 826 180) (16 192 220) (626 018 400) (614 959 814) 11 058 586 dministration expenses (197 728 924) 10 589 375 (187 139 549) (169 270 571) 17 868 978 depreciation and amortisation (22 000 000) (4 863 310) (26 863 310) (31 227 396) (4 364 086) dministration expenses (4 078 071) 3 893 877 (184 194) (276 182) (91 988) dargaining Councils subsidies (6 160 528) 929 166 (5 231 362) (4 826 450) 404 912 dependiture (192 671 283) (28 984 583) (221 655 866) (223 214 120) (1 558 254) dotal expenditure (1 062 817 698) (32 899 869) (1 095 717 567) (1 064 449 703) 31 267 864 doss on foreign exchange (100 000) (41 099) (141 099) (455 924) (314 825) doss on disposal of assets (37 302) 14 450 (22 852) (189 933) (167 081)	etention of Roll Over Surplus	-	36 061 533	36 061 533	-	(36 061 533)	
(609 826 180) (16 192 220) (626 018 400) (614 959 814) 11 058 586 dministration expenses (197 728 924) 10 589 375 (187 139 549) (169 270 571) 17 868 978 epreciation and amortisation (22 000 000) (4 863 310) (26 863 310) (31 227 396) (4 364 086) nance costs (4 078 071) 3 893 877 (184 194) (276 182) (91 988) argaining Councils subsidies (6 160 528) 929 166 (5 231 362) (4 826 450) 404 912 perating expenses (30 352 712) 1 727 826 (28 624 886) (20 675 170) 7 949 716 ase disbursement (192 671 283) (28 984 583) (221 655 866) (223 214 120) (1 558 254) otal expenditure (1 062 817 698) (32 899 869) (1 095 717 567) (1 064 449 703) 31 267 864 ass on foreign exchange (100 000) (41 099) (141 099) (455 924) (314 825) ass on disposal of assets (37 302) 14 450 (22 852) (189 933) (167 081)		1 052 729 000	26 061 533	1 078 790 533	1 045 914 844	(32 875 689)	
dministration expenses (197 728 924) 10 589 375 (187 139 549) (169 270 571) 17 868 978 repreciation and amortisation (22 000 000) (4 863 310) (26 863 310) (31 227 396) (4 364 086) (1 38 93 877) (184 194) (276 182) (91 988) (1 38 93 877) (184 194) (276 182) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 91 988) (1 988) (1 91 988) (1 91 988) (1 988) (1	xpenditure						
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		(137 302)	(26 649)	(163 951)	(645 857)	(481 906)	
actual amount on comparable							













for the year ended 31 March 2024

1. PRESENTATION OF FINANCIAL STATEMENTS

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

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

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

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

1.1. Presentation currency

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

1.2. Going concern assumption

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

1.3. Comparative figures

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

1.4. Materiality

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

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

1.5. Significant judgements and sources of estimation uncertainty

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

for the year ended 31 March 2024

Receivables from exchange transactions

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

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

Allowance for slow moving, damaged and obsolete inventory

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

The write down is included in surplus or deficit.

Impairment testing

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

Provisions

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

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

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

Allowance for impairment

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











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ACCOUNTING POLICIES

for the year ended 31 March 2024

Litigation costs

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

Leave provision

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

1.6. Property, plant and equipment

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

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

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

Property, plant and equipment is initially measured at cost.

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

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

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

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

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

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

for the year ended 31 March 2024

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

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

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

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

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

Item	Depreciation method	Average useful life
Furniture and fixtures	Straight-line	3-30 years
Motor vehicles	Straight-line	3-10 years
Office equipment	Straight-line	2-30 years
IT equipment	Straight-line	2-23 years
Leased assets	Straight-line	Lease period

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

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

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

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

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

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

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

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











for the year ended 31 March 2024

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

1.7. Intangible assets

An asset is identifiable if it either:

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

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

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

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

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

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

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

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

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

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

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for the year ended 31 March 2024

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

Item	Depreciation method	Average useful life
Computer software and licences	Straight-line	0-17 years

The amortisation of computer software and licences is calculated on a systematic basis over its useful life.

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

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

Intangible assets are derecognised:

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

1.8. **Inventories**

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

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

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

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

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

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

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

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.











for the year ended 31 March 2024

1.9. Prepayments

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

1.10. Financial instruments

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

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest rate of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility.

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

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

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

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

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

A financial asset is:

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

for the year ended 31 March 2024

A financial liability is any liability that is a contractual obligation to:

- deliver cash or another financial asset to another entity; or
- exchange financial assets or financial liabilities under conditions that are potentially unfavourable to the entity.

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

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

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

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

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

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

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

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

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

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











for the year ended 31 March 2024

Classification

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

Class	Category
Cash and Cash Equivalents	Financial asset measured at amortised cost
Receivables from Exchange Transactions	Financial asset measured at amortised cost

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

Class	Category
Finance Lease Obligations	Financial asset measured at amortised cost
Payables from Exchange Transactions	Financial asset measured at amortised cost

Initial recognition

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

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

Initial measurement of financial assets and financial liabilities

The CCMA measures a financial asset and financial liability initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability, except for financial instruments subsequently measured at fair value, which are measured at its fair value.

Subsequent measurement of financial assets and financial liabilities

The CCMA measures all financial assets and financial liabilities after initial recognition using the amortised cost method.

All financial assets measured at amortised cost, are subject to an impairment reviewed annually.

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

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

Reclassification

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

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

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

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

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

Derecognition

Financial assets

The CCMA derecognises financial assets using trade date accounting.

The CCMA derecognises a financial asset only when:

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

Financial liabilities

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

Presentation

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

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

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

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











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1.11. Statutory receivables Identification

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

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

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

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

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

Recognition

CCMA recognises statutory receivables as follows:

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

Initial measurement

CCMA initially measures statutory receivables at their transaction amount.

Subsequent measurement

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

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

Derecognition

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

- the rights to the cash flows from the receivable are settled, expire or are waived;
- CCMA transfers to another party substantially all of the risks and rewards of ownership of the receivable;
 or

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

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

1.12. Leases

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

Finance leases - lessee

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

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

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

Operating leases - lessee

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

1.13. Impairment of cash-generating assets

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

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

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













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A cash-generating unit is the smallest identifiable group of assets used with the objective of generating a commercial return that generates cash inflows from continuing use that are largely independent of the cash inflows from other assets or groups of assets.

Designation

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

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

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

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

Identification

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

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

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

Value in use

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

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

Basis for estimates of future cash flows

In measuring value in use, the CCMA:

• base cash flow projections on reasonable and supportable assumptions that represent management's best estimate of the range of economic conditions that will exist over the remaining useful life of the asset. Greater weight is given to external evidence;

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- base cash flow projections on the most recent approved financial budgets/forecasts, but excludes any estimated future cash inflows or outflows expected to arise from future restructuring's or from improving or enhancing the asset's performance. Projections based on these budgets/forecasts covers a maximum period of five years, unless a longer period can be justified; and
- estimate cash flow projections beyond the period covered by the most recent budgets/forecasts by extrapolating the projections based on the budgets/forecasts using a steady or declining growth rate for subsequent years unless an increasing rate can be justified. This growth rate does not exceed the long-term average growth rate for the products, industries, or country or countries in which the CCMA operates, or for the market in which the asset is used, unless a higher rate can be justified.

Composition of estimates of future cash flows

Estimates of future cash flows include:

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

Estimates of future cash flows exclude:

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

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

Recognition and measurement (individual asset)

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

An impairment loss is recognised immediately in surplus or deficit.

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

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

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

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the CCMA determines the











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recoverable amount of the cash- generating unit to which the asset belongs (the asset's cash-generating unit).

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

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

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

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

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

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

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

Reversal of impairment loss

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

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

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

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

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

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

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

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

Redesignation

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

1.14. Impairment of non-cash-generating assets

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

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

Designation

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

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

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

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

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











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Identification

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

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

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

Value in use

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

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

Depreciated replacement cost approach

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

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

Recognition and measurement

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

An impairment loss is recognised immediately in surplus or deficit.

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

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

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

Reversal of an impairment loss

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

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

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

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

Redesignation

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

1.15. Provisions and contingencies

Provisions are recognised when:

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

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

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

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be











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received if the CCMA settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

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

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

A provision is used only for expenditures for which the provision was originally recognised. Provisions are not recognised for future operating deficits.

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

Contigent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 31.

1.16. Accumulated surplus/deficit

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

1.17. Employee benefits

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

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

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

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

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

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

Short-term employee benefits

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

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

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

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

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

The expected cost of paid absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating paid absences, when the absence occurs. The CCMA measures the expected cost of accumulating paid absences as the additional amount that the CCMA expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

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

Post-employment benefits: Defined contribution plans

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

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

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

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











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1.18. Commitments

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

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

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

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

1.19. Revenue from exchange transactions

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

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

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

Measurement

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

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

Services rendered

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

the amount of revenue can be measured reliably;

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

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

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

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

Interest

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

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

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

1.20. Revenue from non-exchange transactions

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

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

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

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

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

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











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

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

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

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

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

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

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

Recognition

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

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

Measurement

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

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

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

Interest is recognised using the effective interest rate method for financial instruments, and using the nominal

ACCOUNTING POLICIES

for the year ended 31 March 2024

interest rate method for statutory receivables. Interest levied on transactions arising from exchange or non-exchange transactions is classified based on the nature of the underlying transaction.

Gifts and donations, including goods in-kind

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

Services in-kind

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

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

1.21. Finance costs

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

1.22. Tax

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

1.23. Translation of foreign currencies Foreign currency transactions

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

At each reporting date:

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

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

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











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in surplus or deficit, any exchange component of that gain or loss is recognised in surplus or deficit.

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

1.24. Fruitless and wasteful expenditure

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

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

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

For details of fruitless and wasteful expenditure, refer to note 34.

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

For details on irregular expenditure, refer to note 34.

1.26. Budget information

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

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

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

The approved budget covers the fiscal period from 01/04/2023 to 31/03/2024.

The financial statements and the budget are on the same basis of accounting therefore a comparison with the

ACCOUNTING POLICIES

for the year ended 31 March 2024

budgeted amounts for the reporting period have been included in the Statement of comparison of budget and actual amounts.

1.27. Related parties

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

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

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

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

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

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

1.28. Events after reporting date

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

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

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

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

1.29. Bargaining Councils subsidies

The CCMA provides subsidies to the Bargaining Councils which are accredited in terms of the LRA.

The cost of Bargaining Councils subsidies will be recognised as expenditure when the CCMA receives a completed claim form from the Councils on completed cases within the financial year the subsidies was awarded.











for the year ended 31 March 2024

2. NEW STANDARDS AND INTERPRETATIONS

2.1. Standards and interpretations issued, but not yet effective

The CCMA has not applied the following standards and interpretations, which have been published and are mandatory for the CCMA's accounting periods beginning on or after 01 April 2024 or later periods:

Standard/Interpretation:	Effective date: Years beginning on or after	Expected impact:
 iGRAP 22 on Foreign Currency Transactions and Advance Consideration 	01 April 2025	Unlikely there will be a material impact
Improvements to the Standards of GRAP 2023	Not yet determined	Impact is currently being assessed
GRAP 103 on Heritage Assets	Not yet determined	There is no impact
GRAP 25 (as revised): Employee Benefits	Not yet determined	Unlikely there will be a material impact
• iGRAP 7 (as revised): Limit on defined benefit asset, minimum funding requirements and their interaction	Not yet determined	Unlikely there will be a material impact
GRAP 104 (as revised): Financial Instruments	01 April 2025	Impact is currently being assessed
 GRAP 1 (amended): Presentation of Financial Statements 	Not yet determined	Unlikely there will be a material impact

for the year ended 31 March 2024

Figures in Rand	2024	2023 RESTATED*
3. INVENTORIES		
Consumables	2 990 097	2 548 419
Spare parts	426 731	139 846
	3 416 828	2 688 265

Consumables include stationery, toilet and cleaning materials and process manuals.

Spare parts include, computer equipment spares and accessories.

During the financial year, inventory of R271 244 (2023: R21 984) was written off as obsolete or price write-down.

No inventory has been pledged as security.

4. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Trade receivables	1 392 705	496 624
Other receivables	1 648 870	1 348 787
Allowance for impairment	(555 457)	(497 508)
	2 486 118	1 347 903
Trade and other receivables not past due		
Trade and other receivables	634 198	610 931

Trade and other receivables past due but not impaired

Trade and other receivables which are less than 30 days past due are not considered for impairment.

As of 31 March 2024, R927 678 (31 March 2023: R731 640) were past due and not impaired.

The ageing of amounts past due but not impaired is as follows:

30 days	13 970	31 832
60 days	1 668	-
90 days	47 459	1 899
over 120 days	864 581	697 909
	927 678	731 640











for the year ended 31 March 2024

Figures in Rand

2023	2024
RESTATED*	

4. RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)

Trade and other receivables impaired

As of 31 March 2024, trade and other receivables of R1 479 699 (2023: R502 840) were assessed for impairement and the allowance was made.

The amount for allowance for impairment was R555 457 as of 31 March 2024 (2023: R497 508).

The ageing of these receivables is as follows:

The aging of trade and other receivables impaired is as follows:

30 days
60 days
90 days
over 120 days

1 479 699	502 840
675 784	484 466
10 000	998
781 579	1 971
12 336	15 405

Reconciliation of trade and other receivables - 31 March 2024

Trade and other receivables not past due
Trade and other receivables past due but not impaired
Trade and other receivables assessed for impairment

Allowance for impairment

Trade receivables	Other receivables	Total
449 234	184 964	634 198
-	927 678	927 678
943 471	536 228	1 479 699
1 392 705	1 648 870	3 041 575
(19 229)	(536 228)	(555 457)
1 373 476	1 112 642	2 486 118

Reconciliation of trade and other receivables - 31 March 2023

Trade and other receivables not past due
Trade and other receivables past due but not impaired
Trade and other receivables assessed for impairment

Allowance for impairment

Trade receivables	Other receivables	Total
383 700	227 231	610 931
-	731 640	731 640
112 923	389 917	502 840
496 623	1 348 788	1 845 411
(107 590)	(389 918)	(497 508)
389 033	958 870	1 347 903

for the year ended 31 March 2024

Figures in Rand

2024 2023 RESTATED*

4. RECEIVABLES FROM EXCHANGE TRANSACTIONS (CONTINUED)

Reconciliation for allowance for impairment of trade and other receivables

Opening balance	(497 508)	(687 734)
Allowance for impairment	(57 949)	190 226
	(555 457)	(497 508)

During the current financial year, the CCMA did not write off receivables from exchange transactions (2023: R129 867).

PREPAYMENTS

Prepayments **3 616 489 2 961 223**

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

6. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

Petty cash	52 836	32 176
Bank balances (First National Bank accounts)	8 681 729	36 357 839
Short-term deposits (Corporation for Public Deposits and Pledge account)	86 718 590	104 301 815
	95 453 155	140 691 830

The short-term deposits include a pledge account held by the CCMA through Standard bank for the rental deposit paid at the inception of the lease agreement, which is not available for use.

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













NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 March 2024

Figures in Rand

PROPERTY, PLANT AND EQUIPMENT

		31 March 2024			31 March 2023	
	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated depreciation and accumulated impairment	Carrying value
Furniture and fixtures	30 547 242	(25 719 491)	4 827 751	30 476 166	(25 275 204)	5 200 962
Motor vehicles	206 875	(183 365)	23 510	446 629	(410 053)	36 576
Office equipment	11 980 383	(7 684 321)	4 296 062	11 820 335	(7 197 432)	4 622 903
IT equipment	78 462 255	(55 683 170)	22 779 085	72 551 082	(53 539 690)	19 011 392
Leasehold improvements	2 630 119	(2 472 043)	158 076	2 630 119	(2 375 439)	254 680
Leased motor vehicles	6 835 499	(341 774)	6 493 725	2 105 884	(1 803 305)	302 579
Leased office equipment	70 459	(23 791)	46 668	95 262	(38 384)	56 878
Total	130 732 832	(92 107 955)	38 624 877	120 125 477	(90 639 507)	29 485 970

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

Recollellation of property, praint and equi
Furniture and fixtures
Motor vehicles
Office equipment
IT equipment
Leasehold improvements
Leased motor vehicles
Leased office equipment

38 624 877	(6 047 585)	(189 897)	15 376 389	29 485 970
46 668	(33 139)	(11 259)	34 188	56 878
6 493 725	(879 162)	(21)	7 070 329	302 579
158 076	(96 604)	ı	1	254 680
22 779 085	(3 576 112)	(127 508)	7 471 313	19 011 392
4 296 062	(629 877)	(6 653)	309 689	4 622 903
23 510	(8 760)	(4 306)	ı	36 576
4 827 751	(823 931)	(40 150)	490 870	5 200 962
Total	Depreciation	Disposals	Additions	Opening balance

for the year ended 31 March 2024

6 540 393

359 457

2 671 581

4 275 677

2023	RESTATED*

2024

PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Reconciliation of property, plant and equipment as at 31 March 2023

	Opening balance	Additions	Disposals	Depreciation	Total
Furniture and fixtures	5 978 814	395 122	(42 549)	(1 130 425)	5 200 962
Motor vehicles	70 626	ı	(21 794)	(12 256)	36 576
Office equipment	4 918 566	434 476	(12 812)	(717 327)	4 622 903
IT equipment	22 152 432	2 115 398	(116 993)	(5 139 445)	19 011 392
Leasehold improvements	480 266	ı	(18)	(225 568)	254 680
Leased motor vehicles	1 028 742	ı	I	(726 163)	302 579
Leased office equipment	33 296	74 932	(19)	(51 331)	56 878
	34 662 742	3 019 928	(194 185)	(8 002 515)	29 485 970

Assets subject to finance lease (Net carrying amount)

Leased Office Equipment Leased Motor Vehicles

Repairs and maintenance

Repairs and maintenance

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













for the year ended 31 March 2024

Figures in Rand

8. INTANGIBLE ASSETS

		31 March 2024			31 March 2023	
	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value	Cost/Valuation	Accumulated amortisation and accumulated impairment	Carrying value
Computer software and licences	50 886 440	(23 239 951)	27 646 489	38 087 929	(18 831 894)	19 256 035

Reconciliation of intangible assets - 31 March 2024

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software and licences	19 256 035	33 570 300	(35)	(25 179 811)	27 646 489

Reconciliation of intangible assets - 31 March 2023

	Opening balance	Additions	Disposals	Amortisation	Total
Computer software and licences	15 198 937	22 032 983	(102 527)	(17 873 358)	19 256 035

No item of intangible assets has been pledged as security.

Changes to the prior year's balances have been explained under note 36.

for the year ended 31 March 2024

Figures in Rand	2024	2023 RESTATED*
9. FINANCE LEASE OBLIGATION		
Minimum lease payments due		
- within one year	1 908 123	427 112
- in second to fifth year inclusive	6 867 135	59 750
	8 775 258	486 862
less: future finance charges	(2 135 564)	(66 095)
Present value of minimum lease payments	6 639 694	420 767
Present value of minimum lease payments due		
- within one year	1 125 666	393 761
- in second to fifth year inclusive	5 514 028	27 006
	6 639 694	420 767
Non-current liabilities	5 514 028	27 006
Current liabilities	1 125 666	393 761
	6 639 694	420 767

It is CCMA's policy to lease certain motor vehicles and office equipment under finance leases.

The average lease term is 3 years and the average effective borrowing rate was 11% (2023: 9%).

The CCMA's obligations under finance leases are secured by the lessor's charges over the leased assets. Refer note 7 and 30.

10. OPERATING LEASE LIABILITY

Non-current liabilities	7 608 885	7 906 968
Current liabilities	653 705	3 557 117
	8 262 590	11 464 085

Refer to Note 30 for additional information.

11. PAYABLES FROM EXCHANGE TRANSACTIONS

Trade payables	36 608 284	48 818 098
Payroll creditors	1 197 770	1 192 117
	37 806 054	50 010 215

Changes to the prior year's balances have been explained under note 36.













for the year ended 31 March 2024

Figures in Rand

12. PROVISIONS

Reconciliation of provisions - 31 March 2024

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for workmen's					
compensation	1 771 961	2 939 568	(1 533 210)	(1 681 648)	1 496 671
Provision for leave	23 517 787	51 018 558	(47 949 617)	(3 409 802)	23 176 926
Provision for audit fees	3 195 521	3 236 898	(4 441 072)	-	1 991 347
Provision for once-off salary					
payment	23 248 972	-	(23 248 972)	-	-
Provision for landlord payment	-	221 757	-	-	221 757
Provision for performance					
incentives	-	3 000 000	-	-	3 000 000
	51 734 241	60 416 781	(77 172 871)	(5 091 450)	29 886 701

Reconciliation of provisions - 31 March 2023

	Opening Balance	Additions	Utilised during the year	Reversed during the year	Total
Provision for workmen's compensation	1 490 622	2 977 630	(1 260 544)	(1 435 747)	1 771 961
Provision for leave	22 651 262	46 685 254	(45 818 729)	-	23 517 787
Provision for audit fees	2 347 883	3 691 939	(3 236 165)	391 864	3 195 521
Provision for once off salary	24 367 992	23 248 972	(19 450 057)	(4 917 935)	23 248 972
Provision for performance incentives	1 800 000	-	(1 800 000)	-	-
	52 657 759	76 603 795	(71 565 495)	(5 961 818)	51 734 241

The provision for workmen's compensation is as a result of the estimation of the amount that is payable to the Compensation Fund for occupational injuries and diseases, which is based on the worker's earnings and the risks associated with the type of work being done.

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

The provision for audit fees is based on the assumption that CCMA will incur future audit costs according to the audit engagements with external auditors.

for the year ended 31 March 2024

Figures in Rand

2024 2023 RESTATED*

12. PROVISIONS (CONTINUED)

Based on the mandate from the remuneration committee, a provision was made for a once-off salary payment to compensate staff for the organisation's inability to afford inflation-linked salary adjustments.

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

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

13. TOTAL REVENUE

Services rendered	8 822 080	5 784 655
Other income	1 478 097	592 827
Interest received on investments	14 727 537	13 206 252
Government grants & subsidies	1 041 163 000	1 046 293 000
Conscientious objector (sheriff costs)	1 194 992	1 289 877
Donations & services in kind received	3 556 852	3 224 284
Other transfer revenue	-	12 000 000
	1 070 942 558	1 082 390 895
The amounts included in revenue arising from exchange of goods and services are as follows:		
Services rendered	8 822 080	5 784 655
Sundry income	1 478 097	592 827
Interest received on investments	14 727 537	13 206 252
	25 027 714	19 583 734
The amounts included in revenue arising from non- exchange transactions are as follows		
Conscientious objector (sheriff costs)	1 194 992	1 289 877
Government grants & subsidies	1 041 163 000	1 046 293 000
Other transfer revenue	-	12 000 000
Donations & services in kind received	3 556 852	3 224 284
	1 045 914 844	1 062 807 161













for the year ended 31 March 2024

Figures in Rand	2024	2023 Restated*
14. SERVICES RENDERED		
Advice and training	3 159 509	2 522 640
Ballots and elections	248 614	102 608
Information provision services	1 185 333	900 000
Predismissal arbitration	2 904 714	1 511 930
Temporary relief scheme	1 173 769	564 853
Dispute resolution	-	106 891
Other services rendered	150 141	75 733
	8 822 080	5 784 655
15. OTHER INCOME		
Proceeds from insurance claims	908 669	116 083
Sundry income	569 428	476 744
	1 478 097	592 827

Other income includes staff recoveries, supplier penalty charges, and asset-deemed cost recognition.

16. INTEREST RECEIVED ON INVESTMENTS

Interest revenue

Income received on short term deposits 14 727 537 13 206 252

17. GOVERNMENT GRANTS & SUBSIDIES

Operating grants

Department of Employment and Labour 1 041 163 000 1 046 293 000

18. OTHER TRANSFER REVENUE

Condition met - transferred to revenue - 12 000 000

All obligations and conditions of the above contract have been met and concluded.

for the year ended 31 March 2024

Figures in Rand	2024	2023 Restated*
19. CONSCIENTIOUS OBJECTOR (SHERIFF COSTS)		
Sheriff costs	1 194 992	1 289 877
20. DONATIONS & SERVICES IN KIND RECEIVED		
Donations received	157 080	328 250
Services in kind received	3 399 772	2 896 034
	3 556 852	3 224 284

Refer to note 37 for detailed breakdown of donations & services in kind received.

Changes to the amounts for the prior year relating to services in kind have been explained under note 36.

21. EMPLOYEE COSTS

	614 959 814	617 656 501
Other staff costs	468 946	369 390
13th cheque	3 979 964	3 945 962
Provident fund	72 804 929	71 276 134
WCA	476 297	721 921
Leave pay provision charge	1 906 360	3 487 812
UIF	1 924 338	1 945 649
Medical aid - company contributions	56 854 852	53 761 488
Performance incentives	34 404 728	39 655 431
Basic	442 139 400	442 492 714











for the year ended 31 March 2024

3 659 915

7 548

3 824 977

15 796 852

22 475 468

57 849

3 609 694 153 232 132 332 3 227 837

1 988 529

644

343 972

465

484 145

14 400 1 400 1 000 14 400 14 400 70 968

623 472

151 832 131 332 2 410 189 2 550 012

2 487 677

57 384

1 632 282

53 924

6 902

373 217

11 298 974 400 11 631

362 973

2 020 149

110 698

4 150 471

900

Total

Reimbursive allowances 45 621

Contribution to

Provident Fund

Cellphone Allowance

Performance

Emoluments

622 951

845 000

and UIF

Figures in Rand

EMPLOYEE COSTS (CONTINUED)

Key Management Remuneration

31 MARCH 2024

Executive Governance and Strategy: A Mokgadinyane Acting CCMA Director: X Nduna CCMA Director: C Morajane

Acting Executive Governance and Strategy: M Nyamezele Acting Executive Governance and Strategy:

Chief Financial Officer: KS Mashaakgomo

Acting Chief Financial Officer: M. Mabaso Chief Audit Executive: ZP Hlophe

Acting National Senior Commissioner: TB Mokoena Acting National Senior Commissioner: B Khumalo Chief Information Officer: N Nkosi

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Executive Corporate Services: MB Ncanana

31 March 2023

Acting Executive Governance and strategy: N Nyamezele Executive Governance and Strategy: A Mokgadinyane **CCMA Director: C Morajane**

B Rakau Acting Executive Governance and strategy:

Chief Financial Officer: KS Mashaakgomo

Acting Chief Financial Officer: M. Mabaso Chief Financial Officer: N Mgogi

National Senior Commissioner: M Setlago Chief Audit Executive: ZP Hlophe

Acting National Senior Commissioner: TB Mokoena Acting National Senior Commissioner: M Setlago

Chief Information Officer: N Nkosi

Emoluments	Performance Bonus	Celiphone Allowance	Contribution to Provident Fund and UIF	Reimbursive allowances	Total
3 761 717	1 800 000	1	591 457	10 001	6 163 175
2 307 420	885 299	14 400	454 026	8 325	3 669 470
38 232	•	977	ı	1	39 209
10 791	1	83	ı	1	10874
1 294 215	•	9 9 9	222 878	1	1 523 758
277 753	1	1 440	35 297	1	314 490
126 920	•	1 166	ı	1	128 086
2 417 833	925 620	14 400	468 138	1	3 825 991
947 890	•	6 498	204 175	7 364	1 165 927
151 918	1	1 000	ı	1	152 918
21 058	1	200	ı	1	21 258
2 343 684	885 299	14 400	418 096	11 365	3 672 844
13 699 431	4 496 218	61 229	2 394 067	37 055	20 688 000

for the year ended 31 March 2024

Figures in Rand

2024 2023 RESTATED*

21. EMPLOYEE COSTS (CONTINUED)

Mr. X Nduna was appointed Acting CCMA Director from 01 January 2024 to 30 June 2024.

Ms B Rakau acted as Executive Governance and Strategy from 20 March 2023 to 31 May 2023, and Ms. N Nyamezele acted from 4 January 2023 to 17 March 2023 due to Ms A Mokgadinyane leave of absence.

Ms. N Nyamezele was appointed to act as Executive Governance and Strategy from 12 January 2024 to 31 July 2024, following the resignation of Ms. A Mokgadinyane on 11 January 2024.

Ms M. Mabaso acted in the position of Chief Financial Officer from February 2023 to 9 June 2023 after Mr. N Mgoqi's resignation. Ms. K Mashaakgomo was appointed Chief Financial Officer on 12 June 2023.

Due to the resignation of Mr. M Setlago, Ms. B Mokoena was appointed Acting National Senior Commissioner from 01 March 2023 to 31 October 2023. As the position of National Senior Commissioner remained vacant, Mr. B Khumalo was appointed Acting National Senior Commissioner from 01 November 2023 until 30 June 2024.

Mr MB Ncanana was appointed as Executive: Corporate Services from 01 April 2023 after the conclusion of the organisation structure review.

22. ADMINISTRATION EXPENSES

Audit and Risk committee	176 958	179 019
Auditor's remuneration	2 639 757	3 605 157
Allowance for impairment	57 949	(190 226)
Receivables written off	-	129 867
Communication costs	27 521 182	31 763 253
Essential Services Committee	4 140 916	3 962 690
Governing Body	942 002	809 866
Procurement committee	67 060	44 719
External Archives Services	1 598 196	1 379 109
Insurance	3 079 918	2 475 210
COVID-19 related costs	458 689	212 225
Property rental	79 364 682	77 049 263
Water & electricity, rates & taxes, cleaning and security services	39 155 383	38 697 251
General administration	10 067 879	9 777 372
	169 270 571	169 894 775











for the year ended 31 March 2024

Figures in Rand	2024	2023 RESTATED*
23. DEPRECIATION AND AMORTISATION		
Property, plant and equipment	6 047 585	8 002 515
Intangible assets	25 179 811	17 873 358
	31 227 396	25 875 873

Changes to the amounts for the prior year relating to amortisation have been explained under note 36.

24. FINANCE COSTS

Finance leases **276 182 69 494**

The total interest incurred is calculated using the average effective borrowing rate of 11% (2023: 9%).

25. BARGAINING COUNCILS SUBSIDIES

Bargaining Councils subsidies	4 826 450	5 008 427
26. OPERATING EXPENSES		
Advertising	56 875	161 923
Inventory write off	271 244	21 984
Repairs & maintenance and other support services	4 621 684	2 994 810
Legal fees	2 676 957	2 354 309
Other operating expenses	5 319 899	7 408 864
Pot plants		- 42 264
Travel and Accommodation Expenses - Local	6 996 371	5 757 212
Travel and Accommodation Expenses - International	732 140	431 705
	20 675 170	19 173 071

for the year ended 31 March 2024

Figures in Rand	2024	2023 Restated*
27. CASE DISBURSEMENT		
Part time commissioner	194 027 177	209 041 754
Travel and accommodation	14 886 580	13 768 401
Venue hire	7 308 543	6 514 985
Sherrif fees	6 225 412	4 568 880
Other related costs	766 408	189 226
	223 214 120	234 083 246

Changes to the amounts for the prior year have been explained under note 36.

28. CASH GENERATED FROM OPERATIONS

	690 583	28 229 075
Payables from exchange transactions	(9 432 425)	(4 344 217)
Prepayments	(655 266)	438 786
Receivables from exchange transactions	(1 138 215)	18 643
Inventories	(728 563)	(203 341)
Changes in working capital:		
Movement in allowance for impairment	57 949	(190 226)
Movement in provisions (Relating to suppliers)	767 420	847 638
Movement in provisions (Relating to employees)	(22 614 960)	(1 771 156)
Donations & services in kind received	(3 556 852)	(3 224 284)
Receivables written off	-	129 867
Inventory write off	271 244	21 984
Loss on foreign exchange	455 924	832 718
Loss on disposal of assets	189 933	296 711
Depreciation and amortisation	31 227 396	25 875 873
Adjustments for:		
Surplus	5 846 998	9 500 079











for the year ended 31 March 2024

Figures in Rand

2023	2024
RESTATED*	

29. FINANCIAL INSTRUMENTS DISCLOSURE

Categories of financial instruments 31 March 2024

Financial assets

Receivables from exchange transactions Cash and cash equivalents

At amortised cost	Total
2 486 118	2 486 118
95 453 155	95 453 155
97 939 273	97 939 273

Financial liabilities

Finance lease obligation
Payables from exchange transactions

Total	At amortised cost
6 639 694	6 639 694
37 806 054	37 806 054
44 445 748	44 445 748

31 March 2023

Financial assets

Receivables from exchange transactions Cash and cash equivalents

IOTAL	At amortised cost
1 347 903	1 347 903
140 691 830	140 691 830
142 039 733	142 039 733

Financial liabilities

Finance lease obligation
Payables from exchange transactions

At amortised cost	Total
420 767	420 767
50 010 215	50 010 215
50 430 982	50 430 982

for the year ended 31 March 2024

Figures in Rand	2024	2023 RESTATED*
30. COMMITMENTS		
Authorised capital expenditure		
Already contracted for but not provided for		
Tangible Assets	741 874	741 874
Intangible assets	32 065 001	18 194 586
	32 806 875	18 936 460
Not yet contracted for and authorised		
Tangible assets	883 041	1 988 028
Intangible assets	174 087	221 484
	1 057 128	2 209 512
Total capital commitments		
Already contracted for but not provided for	32 806 875	18 936 460
Not yet contracted for and authorised	1 057 128	2 209 512
	33 864 003	21 145 972
Total commitments		
Total commitments		
Authorised capital expenditure	33 864 003	21 145 972

Capital expenditure is financed by government grants & subsidies received from the National Treasury through the Department of Employment and Labour. The commitments represent approved contracts by 31 March 2024, and will be funded through available cash facilities.

Changes to prior year balances have been explained under note 36.

Operating leases - as lessee (expense)

Minimum lease payments due

	240 740 955	106 781 643
- later than five years	2 536 190	3 178 364
- in second to fifth year inclusive	167 523 118	43 865 328
- within one year	70 681 647	59 737 951

Operating lease payments represent rentals payable by the CCMA for office space, parking and printing machines. Rentals are smoothed over the lease term in accordance with the Standards of GRAP.

Finance lease liability

	6 639 694	420 767
Future finance charges	(2 135 564)	(66 095)
in second to fifth year inclusive	6 867 135	59 750
within one year	1 908 123	427 112
Minimum lease payments due		

Finance lease payments represent leases on motor vehicles and office equipment.













for the year ended 31 March 2024

Figures in Rand	2024	2023 RESTATED*
31. CONTINGENCIES		
31.1. Litigations		
Claims of repudiation	17 891 172	16 075 000
Claims of services rendered	-	305 405
Labour matter	11 446 566	6 423 185
Claims of damages	650 000	-
	29 987 738	22 803 590

Management assessed the possible obligations of the litigations and confirmed that they arose from past events. The resolution of the litigations is not wholly within the control of the CCMA and amounts reflected is the best estimates of the probable costs of settling the matters.

31.2. Cash surplus/deficit

Add: Receivables from exchange transactions Less: Current Liabilities	2 486 118 (69 472 126)	1 347 903 (105 978 220)
2000. Carrent Liabilities	28 467 147	36 061 513

The amount of R28 467 147 will be declared to the National Treasury for consideration and approval of retention in terms of section 53(3) of the PFMA to fund the reported short-term liabilities and commitments as recorded on 31 March 2024.

The prior year's cash surplus of R36 061 513 was submitted to National Treasury and National Treasury considered and approved R36 061 533. This amount was rolled over in the 2023/24 financial year budget to fund operational activities approved by National Treasury.

for the year ended 31 March 2024

Figures in Rand

2024 2023 RESTATED*

32. RELATED PARTIES

Relationships Key management - refer to note 21

Management Governing Body

Essential Services Committee Audit and Risk

Committee Procurement Committee

Controlling entity Department of Employment and Labour

representatives Ms Conny Mamatja

Ms Ntsoaki Mamashela

Entities under common control National Economic Development and Labour Council

(Nedlac)

Productivity South Africa (PSA) Compensation Fund

(CF) Unemployment Insurance Fund (UIF)

Sheltered Employment and Enterprises (SEE)

Bargaining Councils

There are 35 (2023: 37) Bargaining Councils which

have been accredited by the CCMA in accordance

with LRA

Related party balances

Revenue

Revenue		
Department of Employment and Labour	1 041 163 000	1 046 293 000
National Economic Development and Labour Council	-	12 000 000
Unemployment Insurance Fund - TERS	1 173 769	564 853
	1 042 336 769	1 058 857 853
Purchases from related parties		
Unemployment Insurance Fund	3 848 260	3 891 298
BC for Building Industry (Cape of Good Hope)	130 405	151 771
NBC for the Road Freight Industry	474 467	420 684
BC for South African Road Passenger	146 613	182 714
Transnet Bargaining Council	89 147	83 990
BC for Public Health and Social Development	128 931	128 195
BC for Public Service Coordinating	35 364	50 836
BC for South African Local Government	330 801	323 433
BC for Statutory Council for Printing Newspaper & Packaging Industry	28 733	13 998
BC for Contract Cleaning Industry	53 046	61 887
BC for Furniture Manufacturing Industry of Western Cape	-	4 421
BC for Clothing Industry	50 835	50 099
BC for Meat Trade	63 361	59 677
BC for Civil Engineering Industry	141 456	120 827













for the year ended 31 March 2024

Figures in Rand	2024	2023 RESTATED*
32. RELATED PARTIES (CONTINUED)		
NBC for the Chemical Industry	100 198	113 460
BC for Electrical Industry	25 050	33 154
BC for the Food Retail,Restaurant, Catering & Allied Trades	92 094	95 041
BC for Restaurant, Catering	223 235	210 711
BC for Furniture Bedding & Upholstery Industry	53 783	54 520
BC for Hairdressing & Cosmetology	36 101	33 891
NBC for the Leather Industry of SA	13 998	7 368
BC for Metal & Engineering Industry	662 338	856 840
BC for Motor Industry	1 119 123	1 110 282
Education Labour Relations Council	92 094	156 191
BC for Sugar Manufacturing Industry	-	1 474
BC for Safety and Security Sectoral	24 313	100 935
BC for General Public Service Sectoral	53 783	73 675
NBC for Private Security Sector	108 302	11 788
BC for Grain Industry	22 839	11 788
	8 148 670	8 414 948
Payable by CCMA		
Compensation Fund	1 496 671	1 771 961
BC for Electrical Industry	3 684	4 421
BC for Civil Engineering Industry	13 262	10 315
BC for Contract Cleaning Industry	12 525	8 104
BC for the Food Retail, Restaurant, Catering & Allied Trades	28 733	8 841
BC for Furniture Bedding & Upholstery Industry	3 684	2 947
BC for the Hairdressing & Cosmetology	12 525	2 947
BC for Meat Trade	8 104	2 210
BC for Restaurant, Catering & Allied Trades	15 472	22 839
BC for Safety and Security Sectoral	-	21 366
BC for South African Local Government	28 733	30 207
BC for South African Road Passenger	25 049	18 419
Transnet Bargaining Council	13 998	10 315
NBC for the Leather Industry of SA	-	2 947
BC for Clothing Industry	8 841	13 262
Education Labour Relations Council	15 471	8 104
BC for Public Health and Social Development	8 104	24 313
BC for Public Service Coordinating	8 841	3 684
BC for Building Industry Cape of Good Hope	10 315	21 366
BC for General Public Service Sectoral	4 421	8 841
BC for Metal & Engineering Industry	90 620	88 410
BC for Motor Industry	126 721	111 986

for the year ended 31 March 2024

Figures in Rand	2024	2023 RESTATED*
32. RELATED PARTIES (CONTINUED)		
NBC for Road Freight Industry	40 521	44 942
NBC for the Chemical Industry	6 631	8 104
BC for Printing, Newspaper & Packaging Industry	3 684	737
NBC for Private Security Sector	25 786	4 421
BC for Grain Co-op Industry	4 421	-
Furiniture Manufacturing WC	5 894	-
	2 022 711	2 256 009
Receivable by CCMA		
Unemployment Insurance Fund	1 302 736	128 967
NBC for the Chemical Industry	1 500	-
NBC Private Security Sector	8 500	-
Public Health and Social Development Sectoral Bargaining Cou	5 000	
	1 317 736	128 967
Governing Body members		
E Ngutshane: Chairperson	111 360	104 765
S Lukhele	216 125	153 847
B Ntshalintshali	199 600	161 647
IK Moyane	124 199	115 297
R Ajam	86 709	83 663
S Leyden	90 200	93 778
MW Dinwa	113 809	96 868
	942 002	809 865
Audit and Risk Committee members		
T Cumming	89 734	91 197
Y Mjiako	52 888	41 588
V Makaleni (terminated 30 April 2022)	-	9 633
A Latchu (terminated 30 March 2023	-	36 601
N. Shabalala (appointed 01 September 2023)	34 336	
	176 958	179 019











for the year ended 31 March 2024

Figures in Rand	2024	2023 Restated*
32. RELATED PARTIES (CONTINUED)		
Essential Services Committee members		
L Bono	1 541 712	1 410 014
MJ Nkopane	999 263	847 131
NY Memani	285 560	295 368
A Gildenhuys	-	15 116
M Ndaba	-	15 116
AZ Ndlala	289 222	343 588
A Ranchod	318 322	374 727
K Matebe	331 240	389 843
Z Tamela	309 253	271 787
R Mokonyama	66 344	-
	4 140 916	3 962 690

Mr Nene is employed in the public sector. Therefore, he was not remunerated for his role in the Audit and Risk committee as per National Treasury Regulation 20.2.1.

Ms Neo Shabalala was appointed member of the Audit and Risk Committee on 01 September 2023.

A Gildenhys and M Ndaba were both appointed on a temporary basis on 24 August 2022 to 26 August 2022 and on 6 October 2022.

The term of the Essential Services Committee members started on 01 January 2022 and will end on 31 December 2025.

Procurement Committee member

NL Siqaza	67 060	44 719
	67 060	44 719

33. GOING CONCERN

We draw attention to the fact that at 31 March 2025, CCMA had an accumulated surplus of R88 648 917 and that CCMA's total assets exceed its liabilities by R88 648 917.

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

The Governing Body has reviewed the CCMA's cash flow forecast for the year to 31 March 2025. Considering this review and its current financial position, the Governing Body is satisfied that the CCMA has access to adequate resources to continue operating for the foreseeable future.

for the year ended 31 March 2024

Figures in Rand

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RESTATED*

34. IRREGULAR AND FRUITLESS AND WASTEFUL EXPENDITURE

Irregular expenditure	4 676	36 601
Fruitless and wasteful expenditure	217 619	43 916

One (1) case was confirmed to have contravened the applicable laws and regulations in the current financial year as Irregular expenditure. The case was submitted to the National Treasury for condonation and the request was declined. As stated in paragraph 44 (c) and 58 of the PFMA compliance and Reporting Framework issued in the National Treasury Instruction No 4 of 2022-2023, the Accounting Authority resolved to remove the irregular expenditure after consideration of the requirement of the framework.

23 cases of fruitless and wasteful expenditure were identified and incurred in the prior and current financial years. These cases were confirmed to have contravened the applicable laws and regulations in the current financial year.

Disciplinary steps taken as a result of fruitless and wasteful expenditure

or unauthorised booking changes or booking cancellation or traffic		
fines)		
Employee Cost (3 cases relating to payment error)	115 341	-
Legal fees (1 case due to failure to process the rescission application	25 915	
timeously by the CCMA)	23 313	
Other operating expenses (1 case due to erroneously payment to a	37 226	-
services provider by the CCMA)		
	217 619	43 916

Management instituted disciplinary steps against all officials found who contravened the applicable laws and regulations. Furthermore, all expenditures incurred as fruitless and wasteful were confirmed for recovery.

Disciplinary steps taken as a result of Irregular expenditure

Contract payment exceeded the approved amount.	
Payment not in line with the applicable regulations	

4 676	36 601
-	36 601
4 676	-

Management instituted disciplinary steps against the officials who contravened the applicable laws and regulations. The CCMA did not incur losses due to the contravention













for the year ended 31 March 2024

35. BUDGET DIFFERENCES

Revenue from exchange transactions

- Services rendered was above the projected income by R3 126 965 (54.9%), due to discretionary services offered being more than what was planned for by the CCMA to the Users.
- Other income collected of R1 478 097 (100%) was not budgeted for due to the unpredictability of the nature of the income. The income includes insurance, bursary recoveries, staff debts etc.
- Interest received on investment was above the projected income by R3 331 667 (29.2%) due to higher than projected interest rate received from Corporation for Public Deposit.

Revenue from non exchange transactions

- Government grant & subsidies, were received in line with the signed drawdown agreement with the Department of Employment and Labour for the 2023/24 financial year.
- Conscientious Objector (sheriff costs) was below the projected budget by R371 008 (23.7%), due to transfers from the Department of Labour and Employment not received as planned.
- National Treasury granted approval to CCMA in terms of Section 53(3) of the PFMA and paragraph 8.1 of National Treasury Instruction 12 of 2020/21 to retain the cash surplus of R36 061 553 at the end of the 2022/23 financial year.
- Donations & services in kind received of R3 556 852 (100%) results from the service in kind received from the stakeholders for activities such as venues, which was not budgeted for during the financial year.

Expenditure

The overall expenditure for the period ending 31 March 2024 was R1 065 095 560 (97.2%) of the annual approved budget.

- Employee cost indicates a favourable variance of R11 058 586 (1.8%). The favourable variance is due to the timing difference in filling critical vacancies .
- Administration expenditure indicates a favourable variance of R17 875 041 (9.6%). The variance is due to timing differences in some of the projects, such as Server Room Environmental Monitoring, Vulnerability, and Penetration testing, which were budgeted for but not consumed as anticipated due to the delay in the finalisation of contracts. Administration variable expenses such as postage, external archives also contributed to the saving as the service are consumed as and when required.
- Depreciation and amortisation expenditure exceeded the projected budget by (R4 364 086) (16.2%). The unfavourable variance is due to acquisitions of additional assets, which resulted in higher depreciation and amortisation expenses on items such as software licenses, finance leases, laptops, etc., compared to the projected budget for the current financial year.
- Finance costs were above the budgeted amount by (R91 988) (49.9%). The variance is due to lease charges for the new contract of motor vehicles and water coolers, which were higher than the estimated amount.
- Bargaining Council subsidies costs indicate a favourable variance of R404 913 (7.7%). The variance results from fewer claims received from the Councils on the awards made.
- Operating expenses indicates a favourable variance of R7 943 653 (27.8%). The variance results from travel costs, recruitment services, and training intervention, and most of these services did not happen as anticipated due to alternatives such as utilisation of virtual platforms.

for the year ended 31 March 2024

Figures in Rand

35. BUDGET DIFFERENCES (CONTINUED)

- Case disbursement was above the budgeted amount by (R1 558 254) (0.7%). The variance results from
 an increase in the utilisation of part-time Commissioners and interpreters' fees and other variable costs,
 such as travelling and subsistence allowance in response to case load. In addition, the over-expenditure
 was also seen on Sheriff costs in enforcing awards.
- Loss on disposal was above the budgeted amount by (R167 081) (731.1%). The variance results from the assets disposed of during the financial year, as they no longer yield economic benefit to the organisation.
- Loss on Foreign Exchange was above the budgeted amount by (R314 825) (223.1%). The variance results from the US dollar translation for Microsoft payments which were higher than anticipated.

36. PRIOR-YEAR ADJUSTMENTS

Statement of financial position - 31 March 2023

Intangible assets
Payables from exchange transactions
Accumulated Surplus

As previously reported	Correction of error	Restated
16 529 397	2 726 638	19 256 035
(50 293 101)	282 887	(50 010 214)
(79 792 394)	(3 009 525)	(82 801 919)
(113 556 098)	-	(113 556 098)

Statement of financial performance - 31 March 2023

	As previously reported	Correction of error	Restated
Depreciation and amortisation	28 740 255	(2 864 382)	25 875 873
Loss on foreign exchange	823 968	8 750	832 718
Administration expenses	170 519 850	(625 075)	169 894 775
Case disbursement	230 722 463	3 360 783	234 083 246
Donation & services in kind received	(328 250)	(2 896 034)	(3 224 284)
	430 478 286	(3 015 958)	427 462 328

Intangible assets, depreciation and amortisation

Intangible assets errors were identified due to prior-year assets that were not correctly accounted for. These errors also had a resulting impact on depreciation and amortisation and accumulated surplus.

Payables from exchange transactions, administration expenses, case disbursements, loss on foreign exchange

Prior-year errors on payables from exchange transactions result from expenses not accounted for or recognised in the correct financial year. These errors also affect accumulated surplus, administration expense, case disbursements, and loss on foreign exchange.











for the year ended 31 March 2024

Figures in Rand

36. PRIOR-YEAR ADJUSTMENTS

Donation & services in kind received

Services in kind received errors, resulted from the estimated fair value of the free use of venues not determined in the prior year.

Commitments	As previously reported	Correction of error	Restated
Authorised capital expenditure	19 736 951	1 409 021	21 145 972

The commitments balance was restated due to foreign exchange rate effects and capital portion of contracts not accounted for in the register in the prior year.

37. DONATIONS & SERVICES IN KIND RECEIVED

31 March 2024	Description of services	Number of days per region	Number of venues used	Amount
Services in kind received per office				
Gqeberha	Non paying venue	184	6	118 840
East London	Non paying venue	461	10	650 423
Free State	Non paying venue	172	3	152 989
Mpumalanga	Non paying venue	674	12	880 765
KwaZulu Natal	Non paying venue	501	9	316 726
Northern Cape	Non paying venue	234	9	292 770
Western Cape	Non paying venue	304	17	145 591
Limpopo	Non paying venue	1 126	15	841 668
Donations received per office				
National		-	-	157 080
		3 656	81	3 556 852

for the year ended 31 March 2024

Figures in Rand

37. **DONATIONS & SERVICES IN KIND RECEIVED (CONTINUED)**

31 March 2023	Description of services	Number of days per region		Amount
Services in kind received per office				
Gqeberha	Non paying venue	182	7	111 632
East London	Non paying venue	508	13	680 661
Free State	Non paying venue	133	3	112 345
Mpumalanga	Non paying venue	697	9	393 397
KwaZulu Natal	Non paying venue	418	9	250 353
Nothern Cape	Non paying venue	225	8	267 340
Western cape	Non paying venue	300	12	136 898
Limpopo	Non paying venue	1 330	20	943 408
Donations received per office				
Tshwane		-	-	4 834
National		-	-	311 965
Western Cape		-	=	11 451
	=	3 793	81	3 224 284

The CCMA used 81 (2023: 81) non-paying venues to deliver on the CCMA mandate and expand its accessibility across the country during the 2023/24 financial year. The CCMA used the average municipal charge-out rate in the various regions to determine the cost of the venues where information was available. Where information was unavailable, the CCMA could not determine the estimated cost of using the venues. The cost determined was recorded in line with the Standards of GRAP.

The CCMA received donations for costs related to CCMA event and stationery, which have been recorded as income in the statement of financial performance.











for the year ended 31 March 2024

Figures in Rand

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RESTATED*

38. RISK MANAGEMENT

Liquidity risk

The CCMA's risk to liquidity is a result of the funds available to cover future commitments. The CCMA manages liquidity risk through an ongoing review of future commitments and credit facilities.

The table below analyses the CCMA's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 31 March 2024	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	After 5 years
Finance lease obligation	1 125 666	5 514 028	-	-
Payables from exchange transactions	37 806 054	-	-	-
At 31 March 2023	Less than 1	Between 1 and		After 5 years
At 31 March 2023	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	After 5 years
At 31 March 2023 Finance lease obligation				After 5 years

Credit risk

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

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an ongoing basis. If customers are independently rated, these ratings are used. Otherwise, if there is no independent rating, risk control assesses the credit quality of the customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external ratings in accordance with limits set by the governing body. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or using major credit cards.

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

Financial instrument		
Cash and cash equivalents	95 453 155	140 691 830
Receivables from exchange transactions	2 486 118	1 347 903

for the year ended 31 March 2024

Figures in Rand

2024 2023 RESTATED*

38. RISK MANAGEMENT (CONTINUED)

Market risk

Interest rate risk

The CCMA manages its interest rate risk by effectively investing available cash surplus with the Corporation for Public Deposits in accordance with the National Treasury regulations.

Foreign exchange risk

The CCMA does not hedge foreign exchange fluctuations, thus it is impacted by the currency fluctuations between the South Africa Rand and United States Dollar on certain transactions. However, the impact of such, is continuously assessed and should it be material, hedging instruments might be required.

Foreign currency exposure at statement of financial position date

Ιi	2	hi	Ιi	ti	65

Current, USD 0.00 (USD 199 335)	-	3 550 934
Exchange rates used for conversion of foreign items were:		
USD	18.99	17.81

39. EVENTS AFTER THE REPORTING DATE

The Governing Body's term will end on 31 May 2024. After due consideration, the Minister of Employment and Labour extended the term to 30 November 2024 while the process of appointing new board members is underway.

The terms of the Governing Body and independent members (Audit and Risk Committee and Procurement Committee) will end on 31 May 2024. After consideration, the Minister of Employment and Labour extended the term to 30 November 2024 while the appointment of the new board members is underway. The Governing Body reappointed the independent members effective from 01 June 2024 until 31 May 2027.

40. CHANGE IN ACCOUNTING ESTIMATE

Property, plant and equipment and Intangible Assets

The useful life of some property, plant, and equipment, and intangible assets was assessed and increased at the reporting date in line with the Standards GRAP. The effect of the revision for the financial year 2023/24 is a decrease in depreciation expenditure by an amount of R2 864 382.

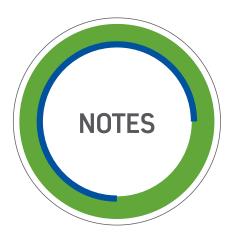


































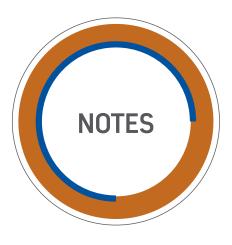


























Commission for Conciliation, Mediation and Arbitration

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