

ANNUAL REPORT 2025/26

Delivering on our mandate.
Strengthening aviation safety and security.
Driving accountability.

A new identity

A renewed commitment to
aviation safety, security and sustainability



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SACAA AT A GLANCE: 2025/26



GOVERNANCE AND PERFORMANCE

- The SACAA achieved a 12th clean audit in the last 14 years since being audited by the Auditor-General South Africa (AGSA)
- The SACAA achieved 39 of its 40 performance indicators
- The SACAA achieved an overall 97.5% performance in operational and governance targets
- Minister of Transport announces new SACAA Board, effective from 1 March 2026



CORPORATE IDENTITY AND RELOCATION

- The SACAA relocated its Ikhaya Lokundiza headquarters from Midrand to a new facility at Byls Bridge Boulevard Office Park, Centurion
- In August 2026, the SACAA unveiled its refreshed logo and corporate identity, symbolising the organisation's renewed commitment to aviation safety, security and sustainability



ICAO SECURITY OVERSIGHT

- US TSA security assessments were successfully completed at O.R Tambo and Cape Town international airports where there were no findings, signaling a healthy oversight system and compliance with the requirements



ENVIRONMENTAL PROTECTION AND SUSTAINABILITY

- Final ICAO Sustainable Aviation Fuel Business Implementation Study report submitted during 2025/26
- CORSIA emissions and verified reports submitted to ICAO on 30 July 2025
- As part of the Assistance, Capacity Building and Training programme on the Carbon Offsetting and Reduction Scheme for International Aviation (ACT-CORSIA), the SACAA took part in the Buddy Partnership with six states, namely Lesotho, Botswana, Eswatini, Malawi, Namibia and Zimbabwe



AVIATION CAREER AWARENESS AND SECTOR DEVELOPMENT

- The ICAO Next General of Aviation Professionals (NGAP) Summit, hosted in Durban from 12 to 15 August 2025, attracting more than 500 international delegates
- 97 329 learners reached nationwide through the SACAA Career Awareness Programme
- The SACAA supported 41 bursary recipients through its External Bursary Programme. This included students in manufacturing and meteorology programmes enrolled at France's ENAC and the Civil Aviation Flight University of China



PEOPLE AND ORGANISATIONAL CULTURE

- Top Employer certification score improved from 71.8% to 92.15%, reflecting strengthened human resources and workplace practices
- SACAA achieved Top Employer certification for the second consecutive year
- SACAA ranked as industry leader in the Public Sector and Government category in Africa
- SACAA scored above the global benchmark of 85.48%
- SACAA scored above the Transport and Logistics industry benchmark of 86.37%

INDUSTRY AT A GLANCE

KEY STATISTICS FOR 2025/26



ICAO SAFETY OVERSIGHT

- South Africa achieves a preliminary safety oversight result of 95.12%, up from 91.23% in 2023, after the ICAO ICVM audit
- South Africa was re-elected to Part II of the ICAO Council at the 42nd ICAO General Assembly in Montreal
- South Africa ranked first in Africa and seventh globally for aviation safety oversight in the preliminary results following the ICAO safety audit



AVIATION SECURITY

- The SACAA implemented 100% of the preparedness plan to ensure readiness for the next ICAO Universal Security Audit Programme Continuous Monitoring Approach (USAP-CMA)
- 23 Certified Aviation Security Training Organisations (ASTO)
- 111 ASTO oversight activities
- 41 Certified Aviation Security Training Instructors
- 50 Certified Aviation Security Screening Organisations (ASSO)
- 139 ASSO Oversight activities
- 3 547 Certified Aviation Security Screeners



REMOTE PILOT LICENCES AND RPAS

- 3 804 RPL holders
- 931 female
- 2 873 male
- 754 Black female (20% of total)
- 4 096 RPAS recorded in 2025/26
- 3 642 in 2024/25
- 3 374 in 2023/24



LICENCED AND CERTIFIED AVIATION ENTITIES

As at 31 March 2026:

- 11 licenced aerodromes
- 9 international airports
- 216 Aviation Training Organisations
- 23 Air Traffic Services Units
- 35 Designated Training Organisations
- 136 Air Operator Certificate holders
- 272 Aircraft Maintenance Organisations



AVIATION SAFETY

Scheduled commercial aviation

- Zero accident rate maintained for more than 40 years

General Aviation

- 76 accidents, down 43% from 2024/25
- GASS initiatives: accident-reduction seminar, three SkyWatch editions and Safety Hub development plan approved

- The first Risk-based Oversight trials were conducted with nine operators
- The biennial Civil Aviation Industry Awards (CAIA), hosted by the SACAA in Gauteng on 14 November 2025, celebrated excellence, safety, innovation and transformation across the industry, with 21 awards presented



ENVIRONMENTAL PROTECTION AND SUSTAINABILITY

- SACAA hosted the Continental Validation Workshop on Aviation Environmental Protection and Sustainable Aviation Fuels in March 2026

PART A General Information



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GENERAL INFORMATION

REGISTERED NAME

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Auditor-General of South Africa (AGSA)

BANKERS

Standard Bank of South Africa

COMPANY SECRETARY

Ms Nivashnee Naraindath
(BA, LLB, LLM, Admitted Attorney)

ISBN NUMBER

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ABBREVIATIONS AND ACRONYMS

AAM	Advanced Air Mobility
ABC	Activity-Based Costing
ACT-CORSIA	Assistance, Capacity-building and Training programme of Carbon Offsetting and Reduction Scheme for International Aviation
AEP	Aviation Environmental Protection
AFI Region	African-Indian Ocean Region
AFS	Annual Financial Statements
AGSA	Auditor-General of South Africa
AIID	Accidents and Incidents Investigations Division
AMO	Aircraft Maintenance Organisation
AMORG	Aviation Manufacturing Organisation
APP	Annual Performance Plan
ARC	Audit and Risk Committee
ARO	Aviation Recreation Organisation
ASI	Aviation Safety Infrastructure
ASO	Aviation Safety Operations
ASTO	Aviation Security Training Organisation
AvMed	Aviation Medicine
AvSec	Aviation Security
BA	Bachelor of Arts
B-BBEE	Broad-based Black Economic Empowerment
CAAZ	Civil Aviation Authority of Zimbabwe
CAC	Civil Aviation Commission
CAP	Corrective Action Plan
CAPSCA	Collaboration Arrangement for the Prevention and Management of Public Health Events in Civil Aviation
CARs	Civil Aviation Regulations
CATS	Civil Aviation Technical Standards
CC	Compliance Checklist
CE	Critical Elements
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CMA	Continuous Monitoring Approach
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation
CSR	Corporate Social Responsibility
DAME	Designated Aviation Medical Examiner
DCA	Director of Civil Aviation
DoA	Delegation of Authority
DoT	Department of Transport
EDE	Engineer Designated Examiner
EI	Effective Implementation
ERDMS	Electronic Document and Records Management System
EWRM	Enterprise-Wide Risk Management
ExCo	Executive Management Committee
FIU	Flight Inspection Unit
GA	General Aviation

GAARS	General Aviation Accident Reduction Seminar
GASS	General Aviation Safety Strategy
GDP	Gross Domestic Product
HCC	Human Capital Committee
ICAD	International Civil Aviation Day
ICAO	International Civil Aviation Organization
ICS	ICAO Compliance Section
ICT	Information and Communication Technology
ICVM	ICAO Coordinated Validation Mission
IT	Information Technology
MOSP	Master Oversight and Surveillance Plan
MP	Member of Parliament
MTEF	Medium-Term Expenditure Framework
NASP	National Aviation Security Programme
N/A	Not Applicable
NDP	National Development Plan
NED	Non-Executive Director
NGO	Non-Governmental Organisation
NTCA	Non-Type Certified Aircraft
OJT	On-The-Job-Training
PAIA	Promotion of Access to Information Act
PEL	Personnel Licensing
PFMA	Public Finance Management Act
POPI	Protection of Personal Information
PQs	Protocol Questions
PSC	Passenger Safety Charge
RBO	Risk-Based Oversight
RPAS	Remotely Piloted Aircraft Systems
RPL	Remote Pilot Licence
SACAA	South African Civil Aviation Authority
SADC	Southern African Development Communities
SAF	Sustainable Aviation Fuel
SARPs	Standards and Recommended Practices
SCM	Supply Chain Management
SMP	Stakeholder Management Plan
SMS	Safety Management Systems
SSEC	Safety, Security and Environmental Committee
TSA	Transportation Security Administration
UAS	Unmanned Aircraft System
UN	United Nations
USAP-CMA	Universal Security Audit Programme-Continuous Monitoring Approach
USOAP-CMA	Universal Safety Oversight Audit Programme-Continuous Monitoring Approach
ZCAA	Zambia Civil Aviation Authority

3 FOREWORD BY THE BOARD CHAIRPERSON



ADV MPATI LEBAKENG

“This annual report reflects the first year of implementation of the SACAA’s 2025–2030 strategy. It was a year marked by sustained organisational performance, sound governance, and a continued commitment to ensuring that the SACAA remains a credible, accountable, and high-performing regulator in service of the public interest.”

A YEAR OF CONTINUITY AND TRANSITION

The year under review represented an important period of continuity, transition, and renewed strategic focus for the South African Civil Aviation Authority (SACAA). Against the backdrop of an evolving aviation environment and increasing demands on regulatory institutions, the SACAA remained focused on advancing its mandate while strengthening organisational resilience, stakeholder confidence, and institutional capability.

This annual report reflects the first year of implementation of SACAA’s 2025–2030 strategy. It was a year marked by sustained organisational performance, sound governance, and a continued commitment to ensuring that the SACAA remains a trusted, credible, accountable, and high-performing regulator in service of the public interest.

NEW BEGINNINGS

The reporting period marked an important transition in governance. Following the conclusion of the previous

Board’s term, the Minister of Transport, Ms Barbara Creecy, appointed a new Board with effect from 1 March 2026. Several members of the previous Board were reappointed, including me, Mr Tshepo Peege and Ms Tshitshi Phewa. Ms Zanele Nkosi, who had previously served as an independent member of the Audit and Risk Committee, was also appointed to the new Board. Ms Lindiwe Mamashela joins the Board, bringing with her a wealth of experience and knowledge in aviation and governance.

The reappointment of Mr Peege, Ms Phewa and myself provides continuity and preserves institutional knowledge during this transition. At the same time, the Board continues to operate with two vacancies yet to be filled by the Minister, an important matter that will ensure that the organisation receives the breadth of expertise, skills and capacity required to support the SACAA’s evolving mandate. On behalf of the current Board, I acknowledge and thank the outgoing Board members, under the leadership of Mr Ernest Khosa, for their stewardship and contribution to strengthening the SACAA’s strategic posture during their tenure.

GOVERNANCE, ACCOUNTABILITY AND OVERSIGHT

Throughout the year, the Board remained focused on its fiduciary and oversight responsibilities, ensuring that governance arrangements supported effective decision-making, accountability, sound risk management, and sustainable organisational performance. The Board maintained oversight of the SACAA's strategic risk environment, including approval of the Strategic Risk Register, to support organisational resilience and service delivery.

The organisation also continued to strengthen its governance framework through alignment with the principles of King IV™, reflecting a commitment to outcomes-based governance and stakeholder value creation. Under King IV™, the Board is responsible for ensuring that governance supports stakeholder confidence, including the promotion of an ethical culture, employee wellbeing, and high levels of client satisfaction. In the last quarter of the 2025/26 financial year, King V™ was introduced and became effective in January 2026. The Board has since adopted the King V report™ and commenced application in the 2026/27 financial year.

The Board further reaffirmed its commitment to ethical leadership through oversight of SACAA's Ethics Implementation Plan and Ethics Risk Register.

The SACAA maintained an AA ethics rating, reflecting continued maturity in governance practices and an embedded culture of integrity and accountability.

PERFORMANCE, ASSURANCE AND INSTITUTIONAL CONFIDENCE

The organisation achieved its 12th clean audit and another unqualified audit outcome in 14 years of audits by the Auditor-General of South Africa (AGSA). Equally significant is the absence of material findings raised by AGSA in the areas of financial management, supply chain management, contract management, performance information and compliance. The organisation delivered a strong performance, achieving an overall organisational performance of 97.5% and successfully meeting 39 of its 40 performance indicators. These outcomes reflect disciplined execution, prudent stewardship of public resources, and effective governance.

However, an irregular expenditure of R20.5 million was identified by AGSA during the audit, largely due to requests for quotations issued by the SACAA that did not specify

the evaluation criteria relating to specific goals under the 80/20 preference point system. This resulted in non-compliance with the Preferential Procurement Regulations, 2022. There was no fraudulent activity or unfairness in the application of the process, and transparency was maintained throughout.

The Board was encouraged by the SACAA's continued strengthening of organisational culture and institutional capability. The Employee Engagement Survey recorded an overall engagement score of 76% up from 63.5% in the previous survey, reflecting notable improvement on previous results. The SACAA also maintained a strong ethics culture, evidenced by positive survey outcomes and the retention of its AA ethics rating.

The Authority's second consecutive Top Employer certification further reinforced the entity's commitment to excellence in people management and organisational development.

The SACAA achieved an overall score of 92.15% up from 71.8% the year before, exceeding both global and transport sector benchmarks and positioning the organisation as an industry leader in the Public Sector and Government category in Africa. These outcomes reflect meaningful progress in strengthening workplace practices, employee development, and organisational culture.

Client and stakeholder confidence remain important indicators of organisational effectiveness and public trust. The Board remains committed to ensuring the SACAA delivers value through responsive, ethical, and accountable regulation that supports a safe, secure, and sustainable aviation sector.

Subsequent to the reporting period, in April 2026, South Africa underwent an International Civil Aviation Organization (ICAO) on-site Coordinated Validation Mission (ICVM), which assessed progress against the Corrective Action Plans arising from the 2023 audit. South Africa achieved a preliminary Effective Implementation (EI) score of 95.12%, positioning the country as the highest-ranked in Africa and seventh globally among 193 ICAO Member States.

While final results are expected to be confirmed in August 2026, these preliminary outcomes reaffirm the strength of South Africa's aviation safety oversight system and SACAA's commitment to maintaining internationally recognised standards of regulatory excellence.

INSTITUTIONAL RESILIENCE

A notable institutional milestone during the year was the relocation to the SACAA's new headquarters. Beyond its practical significance, the move represents an important strategic enabler of collaboration, organisational cohesion, and an improved workplace environment. Early indicators suggest positive effects on organisational culture, employee wellbeing and performance, including improved service delivery to industry from client services.

Taken together, these achievements reflect an organisation that continues to strengthen its foundations while remaining focused on delivering on its mandate. They also demonstrate the importance of governance continuity, strategic oversight, and a values-driven culture in sustaining institutional performance.

LOOKING AHEAD

As the Board looks ahead, we remain focused on advancing the SACAA's vision of being a world-class civil aviation regulator.

The aviation sector continues to evolve rapidly, presenting both opportunities and emerging risks that require vigilance, agility, and sustained institutional capability. Through effective oversight of aviation safety, security, and environmental stewardship, the Board will continue to support the sustainable development of South Africa's aviation industry while ensuring that the SACAA remains

responsive to changing regulatory demands, technological advances, and stakeholder expectations.

I extend my appreciation to the Minister of Transport, Ms Barbara Creecy, as well as the Deputy Minister of Transport, Mr Mkhuleko Hlengwa, and the Department of Transport for their continued support and guidance during the reporting period.

I also extend my gratitude to my fellow Board members, the Director of Civil Aviation, management and all SACAA employees for their professionalism, strong work ethic and stewardship during the year under review.

I also acknowledge the continued partnership of government and industry stakeholders, whose collaboration remains essential to sustaining a safe, secure, and resilient aviation sector in South Africa.



ADV MPATI LEBAKENG

SACAA Board Chairperson

31 August 2026



The Minister of Transport, Ms Barbara Creecy, and the Deputy Minister of Transport, Mr Mkhuleko Hlengwa, hosting transport sector Board members and chief executives following the Budget Vote Speech in Parliament, Cape Town, on 2 July 2025.

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OVERVIEW BY THE
DIRECTOR OF CIVIL AVIATION

MS POPPY KHOZA

“The SACAA has maintained a sound financial position during the 2025/26 financial year, reporting a net operating surplus of R62.7 million compared with a budgeted surplus of R27.6 million. This positive variance of R35.1 million was driven by favourable revenue performance and prudent management of both staff-related and non-staff-related expenditure.”

INTRODUCTION

The 2025/26 financial year marks the first year of implementation of the SACAA's new five-year Strategic Plan, which will guide the organisation from 2025/26 to 2029/30. During the reporting period, the SACAA remained focused on its mission of regulating civil aviation safety, security, and environmental matters in support of the sustainable development of the aviation industry.

This reporting period was also characterised by a notable governance transition, with a new Board appointed with effect from 1 March 2026. Despite this transition, the organisation continued to deliver on its mandate, maintaining its focus on effective regulatory oversight, organisational performance, and service delivery to the aviation sector.

This overview provides a high-level account of the SACAA's performance during the 2025/26 financial year and highlights key achievements, challenges and strategic priorities that will shape the organisation's future direction.

OUTSTANDING GLOBAL PERFORMANCE ON SAFETY

South Africa was audited by ICAO as part of an on-site Coordinated Validation Mission (ICVM) programme, which followed the 2023 audit which assessed progress against the identified Corrective Action Plans (CAPs). In 2023, ICAO raised a total of 68 findings. By the end of the 2025/26 financial year, the SACAA had closed 96% of the SACAA-specific findings, which qualified South Africa for an ICVM. By the end of the 2025/26 financial year, the SACAA had closed 96% of the SACAA-specific findings, which qualified South Africa for an ICVM or a follow-up safety audit.

South Africa achieved a preliminary result of 95.12%, improving from the 91.23% score that was recorded in 2023. This excellent performance confirmed that South Africa's civil aviation safety oversight system ranks as number one in Africa and seventh globally amongst 193 States.

This result reflects the strides the State has made in strengthening its aviation oversight system since the

inception of ICAO's Universal Safety Oversight Audit Programme-Continuous Monitoring Approach (USOAP-CMA) programme in 2007.

The remaining findings relate to the establishment of an independent aircraft accident investigation function. The DoT is attending to this matter, which is dependent on the proclamation and commencement of the Civil Aviation Amendment Act. In the absence of the finalisation of the proclamation of the Amendment Act, the Ministerial Order governs the aircraft accidents governance process.

ORGANISATIONAL PERFORMANCE

Throughout the 2025/26 reporting period, the organisation remained focused on operationalising the five-year Strategic Plan approved by the Minister in March 2025 by delivering on its strategic objectives and Annual Performance Plan (APP) targets, while maintaining high standards of governance, accountability, and operational effectiveness.

The SACAA successfully achieved all 32 annual operational targets planned for the 2025/26 financial year, resulting in a 100% achievement rate for its operational targets. These results, independently audited by the Internal Audit division on a quarterly basis and annually by the Auditor-General of South Africa reflect the entity's continued commitment to performance excellence and the effective execution of its mandate in support of a safe, secure and sustainable aviation industry.

In relation to its governance targets, the SACAA achieved seven of the eight annual targets, resulting in an achievement rate of 87.5%. Overall, the organisation recorded 97.5% performance against the targets set out in the 2025/26 APP.

The Performance Information schedule appears on page 56 to 68 of this report.

FINANCIAL SUSTAINABILITY AND STEWARDSHIP

The SACAA maintained a sound financial position during the 2025/26 financial year achieving a 12th clean audit and an unqualified audit opinion over the last fourteen years. The organisation reported a net operating surplus of R62.7 million compared with a budgeted surplus of R27.6 million. This positive variance of R35.1 million was driven by favourable revenue performance and prudent management of both staff-related and non-staff-related expenditure.

The variances reported above were measured against the revised Estimates of National Expenditure (ENE) budget

for the 2025/26 financial year, which was subsequently submitted to National Treasury as part of the ENE process in December 2025.

Financial sustainability remained a strategic priority throughout the reporting period. While the Department of Transport (DoT) provided baseline financial support of R90.1 million during the year, the Department has indicated that such support will not continue into future financial years. In response, the SACAA will implement targeted cost-containment and efficiency measures from the 2026/27 financial year to support its long-term financial sustainability. As a user-funded regulator, the SACAA remains committed to strengthening its self-sustaining funding model.

The SACAA successfully implemented the Financial Sustainability Plan approved by the Board and continued to advance initiatives aimed at strengthening its long-term financial position. National Treasury approved the retention of surplus funds, debtors' days were maintained below the 35-day target, and the Activity-Based Costing (ABC) fee submission progressed through the relevant Ministerial approval processes. The SACAA continues to monitor expenditure against budget closely to ensure effective financial management and responsible stewardship of resources.

While the organisation maintained a strong financial governance environment during the reporting period, it incurred an irregular expenditure of R20.5 million as a result of non-disclosure of the evaluation method implemented for Requests for Quotation (RFQ) during the financial year. The organisation confirms that value for money was achieved in all transactions as no fruitless and wasteful expenditure was reported during the reporting period.

In addition, 99% of all valid supplier invoices were paid within the prescribed 30-day period, demonstrating the organisation's commitment to supporting suppliers and small businesses.

STRENGTHENED SAFETY, SECURITY AND ENVIRONMENT OVERSIGHT SYSTEMS

Strengthening aviation safety and security oversight remains the SACAA's foremost strategic priority. South Africa continues to maintain a zero fatal accident rate in the scheduled (commercial) airline sector, a safety record that has been sustained for almost four decades despite the country's position as one of the busiest aviation markets on the African continent.

Over the past four years, the organisation has introduced

the Risk-Based Oversight (RBO) model which would augment the compliance-based audit methodology implemented by the Authority.

The primary objective of RBO is to optimise aviation safety, security, and resource efficiency by targeting regulatory surveillance where operational risks and safety and security performance metrics are highest. It shifts the industry from a rigid, 'one-size-fits-all' compliance approach to a dynamic, data-driven system that supports proactive risk management and accident prevention. Unlike uniform oversight models, RBO enables regulatory attention to be applied proportionately, taking into account different operating environments, risk profiles and safety and security records. RBO also aligns the industry with global requirements, including ICAO Annex 19, which requires aviation organisations to implement active Safety Management Systems (SMS).

The 2025/26 financial year marked the first trial phase of RBO audits. All nine planned inspections were conducted during the year. The organisation also continued to strengthen an understanding of RBO and SMS through targeted workshops and engagement sessions involving industry and SACAA inspectors.

However, improving safety performance within the General Aviation (GA) sector, remains a key strategic focus area for the Authority, as the 2025/26 financial year presented a mixed report.

While the total number of accidents declined significantly by 43% from 133 in 2024/25 to 76 in 2025/26, fatal accidents increased from four the previous financial year to 17 during the reporting period, and fatalities increased from seven in 2024/25 to 24 in 2025/26. Serious incidents also increased during the reporting period, and while voluntary reporting of occurrences is encouraged, this highlights the need for continued vigilance, proactive risk management, and targeted safety interventions. Although the reduction in the overall number of accidents is encouraging, the increase in fatal accidents and serious incidents underscores the need to strengthen safety outcomes across the sector.

To address these challenges, the SACAA continued to implement the General Aviation Safety Strategy (GASS), which focuses on accident reduction through targeted safety interventions, stakeholder engagement, safety awareness campaigns, and the dissemination of educational material. During the year, the SACAA participated in a General Aviation Accident Reduction Seminar (GAARS) and published three editions of the *SkyWatch* magazine for industry. The Authority is also introducing an educational platform for

the flying community through the establishment of a Safety Hub. By sharing critical data and educational material for pilots and other air space users, the SACAA believes that the Safety Hub will be the go-to-platform for aviators that can aid in decision making and planning.

The effectiveness of these efforts is reflected in the continued reduction in overall accident numbers and the processing of safety recommendations issued by the Accidents and Incidents Investigations Division (AIID).

Progress in Aviation Security Corrective Measures

The SACAA closed all findings within its area of responsibility that were raised by ICAO during the 2022 Universal Security Audit Programme – Continuous Monitoring Approach (USAP-CMA) audit in the 2024/25 financial year. The remaining findings relate to other role players in the aviation security ecosystem.

During 2025/26, the organisation developed a preparedness plan to ensure readiness for the next ICAO US-AP-CMA audit, which is expected to be conducted during the 2027/28 financial year. The organisation achieved 100% implementation of the plan.

Readiness activities included on-site verification assessments aligned with Critical Elements (CEs) 6–8 at the three major international airports, namely O.R. Tambo International Airport, Cape Town International Airport and King Shaka International Airport. The activities also included a review of aviation security Technical Guidance Material and Standard Operating Procedures applicable to airports, airlines, Known Consignors and Regulated Agents.

The organisation also led engagements with the United States Transportation Security Administration (TSA), including assessments of aviation security measures, cargo security systems, and supply chain security arrangements. South Africa was assessed and there were no findings raised. These activities contribute to the ongoing strengthening of South Africa's aviation security framework.

Aviation Medicine

The SACAA continued to oversee the medical fitness of aviation personnel and contribute to regional aviation public health preparedness through ICAO's Collaborative Arrangement for the Prevention and Management of Public Health Events in Civil Aviation (CAPSCA) programme.

In partnership with Sefako Makgatho Health Sciences University and industry stakeholders, the SACAA offers

a two-week Aerospace Medicine certificate course for prospective Aviation Medical Examiners from across Africa. The course combines theoretical and practical training and supports compliance with ICAO requirements and the Civil Aviation Regulations.

Environmental Protection Activities

The SACAA remains committed to supporting South Africa's contribution to global aviation environmental protection initiatives and the achievement of ICAO's long-term goal of net-zero carbon emissions from international aviation by 2050.

During the reporting period, the organisation advanced several important initiatives relating to Sustainable Aviation Fuels (SAF) and the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). These initiatives included the presentation of the ICAO Sustainable Aviation Fuel Business Implementation Study to the DOT and the Minister of Transport, continued participation in the ICAO Assistance, Capacity-building and Training for CORSIA (ACT-CORSIA) programme, and the provision of support to partner States through the ICAO *No Country Left Behind* initiative.

The SACAA also hosted continental workshops on aviation environmental protection and sustainable aviation fuels, reinforcing South Africa's leadership role in supporting capacity-building and regulatory harmonisation across the African continent. The organisation continued to fulfil its reporting obligations to ICAO through the submission of emissions data and verified reports in accordance with Annex 16 requirements.

South Africa revised the State Action Plan on carbon emissions which was first submitted to ICAO in 2016. The revised State Action Plan will be processed and submitted to ICAO.

Preparing for Emerging Aviation Technologies

As aviation technologies continue to evolve, the SACAA remains focused on ensuring that South Africa's regulatory framework keeps pace with emerging developments. During the reporting period, the organisation continued preparations for the safe integration of Advanced Air Mobility (AAM) technologies into the aviation system. AAM refers to emerging aviation technologies and solutions, including electric vertical take-off and landing (eVTOL) aircraft, aimed at enabling new forms of air transportation and connectivity.

The SACAA established a task team comprising representatives from various technical areas. Terms of reference were developed, and the members of the task team were formally appointed by the DCA. The task team convened its first meeting, at which the development of an AAM strategy was identified as its first major project for the 2026/27 financial year.

OPTIMAL HUMAN CAPITAL

The SACAA remains committed to transformation, diversity, inclusion, and equitable access to opportunities within both the organisation and the broader aviation sector. Recognising that its people are central to sustaining effective aviation safety, security and environmental oversight, the organisation continued to invest in leadership development, employee engagement, learning and development initiatives and programmes aimed at strengthening the future pipeline of aviation professionals. Through these initiatives, the SACAA continues to build a capable, ethical, and resilient workforce that is well positioned to support the future growth and sustainability of South African civil aviation.

At the end of this reporting period, the SACAA reported a 52%-48% female-male organisational make-up, with 93% of SACAA employees being Black. The organisation has a workforce average age of 45 years with 68% of our staff below the early retirement age of 55 years. This statistic demonstrates the SACAA's ability to retain a highly skilled and experienced workforce capable of effectively fulfilling its regulatory functions.

Developing a Capable and Inclusive Workforce

The organisation continued to invest in leadership development, skills enhancement, and employee growth to strengthen organisational capability and support a culture of continuous learning. Leadership development interventions focused on communication, change leadership, diversity and inclusion, people management, and the development of high-performance teams.

The SACAA's Mentorship Programme remained an important vehicle for knowledge transfer, employee development, and succession planning. Through structured mentorship engagements, employees received support in areas such as leadership development, career planning, workplace effectiveness, and personal growth. These initiatives contribute to building an inclusive and supportive organisational culture while preparing employees for future leadership opportunities.

Learning and development initiatives were further strengthened through the implementation of targeted training interventions and the introduction of an online learning platform, providing employees with access to more than 300 short learning programmes. These efforts support the organisation's commitment to maintaining a skilled, agile, and future-ready workforce.

Supporting Employee Wellbeing

The SACAA recognises that employee wellbeing is fundamental to organisational performance and resilience. Through its Employee Health, Safety and Wellness Programme, the organisation continued to support the physical, mental, and emotional wellbeing of employees through health screenings, awareness campaigns, counselling services, wellness interventions, and employee assistance programmes.

These initiatives promote healthier lifestyles, support employee resilience, and contribute to a positive and productive workplace environment. The organisation remains committed to strengthening its wellness programmes and addressing emerging employee wellbeing needs as part of its broader people-centred approach.

The SACAA continues to foster a healthy relationship with labour as a strategic partner and critical internal stakeholder. Stability is evident in the engagements that have taken place through the reporting period. Additionally, the SACAA continues to maintain its Collective Bargaining Agreement that was signed in 2023 which recognises the trade union, the National Union of Metalworkers of South Africa (NUMSA), as a bargaining agent in the workplace for certain rights such as matters of mutual interest including salary negotiations. According to the Labour Engagement Plan which provides for labour engagement platforms such as monthly Bilateral meetings with the union and two Annual Strategic Engagement Sessions held between the union and the DCA. The purpose of these engagements is to ensure alignment be-

tween the organisation and labour to maintain sound employee relations within the applicable legislative prescripts.

Employer of Choice

The organisation continued to strengthen its position as an employer of choice within both the aviation and public sector environments. During the reporting period, the organisation once again achieved Top Employer Certification from the Top Employers Institute, significantly improving its overall score from 71.8% in the previous year to 92.15%. This achievement reflects the maturity of the organisation's people management practices and its commitment to creating a high-performance, employee-centred workplace.

The SACAA was further recognised as an industry leader within the public sector and government category in Africa and achieved scores above the global transport and logistics benchmark. This external recognition reinforces the SACAA's ability to attract, develop and retain the critical and scarce skills required to fulfil its regulatory mandate.

The entity also recorded significant improvements in employee engagement. The Employee Engagement Survey conducted during the year achieved an overall engagement score of 76%, reflecting substantial progress from the 63.5% recorded in 2022. These results demonstrate the organisation's continued focus on creating a workplace culture in which employees feel valued, supported and empowered to contribute to organisational success.

Recognising Employee Excellence

The SACAA remains committed to building a motivated workforce and hosted its annual Employee Excellence Awards ceremony in December 2025 to recognise talent and reward high performers within the organisation. Since introducing Diversity as an addition to our Leadership, Ethics and Governance, Performance Excellence, Empowerment, Communication and Collaboration culture



pillars in 2024, the organisation has intentionally created an inclusive environment that allows every employee to thrive and contribute to their fullest potential.

Investing in the Next Generation of Aviation Professionals

The SACAA continued to invest in developing future aviation professionals through a range of bursary, internship, trainee and learnership programmes.

During the reporting period, the organisation supported 41 external bursary recipients pursuing studies in disciplines such as pilot training, aeronautical engineering, and aircraft maintenance engineering, while also continuing its international training partnership with the Civil Aviation Administration of China. A group of South African students are currently undertaking Bachelor's degree programmes in China in Aircraft Manufacturing Engineering, Air Transportation (Flight Dispatch), Traffic Management (Airport Operation Management), and Traffic Management (Aviation Meteorology).

Meanwhile, a second cohort of the French cadet pilot programme successfully completed the programme and obtained frozen Airline Transport Pilot Licences (ATPLs).

The organisation's internship programme provided workplace exposure to 34 students, while 21 trainees participated in structured development programmes designed to build technical and professional capability. In addition, six learners participated in learnership programmes focused on business administration and information technology systems support. Collectively, these initiatives contribute to transformation within the aviation sector and help build a sustainable pipeline of future aviation professionals.

INNOVATION AND TECHNOLOGY CAPABILITIES

Several Personnel Licensing (PEL) application forms were automated during the 2025/26 financial year. These forms will be rolled out through the e-Services Portal once all necessary quality assurance processes have been completed in the 2026/27 financial year.

The conclusion of this reporting period marks the successful completion of the ICT Strategy 2023/24–2025/26, which was approved by the SACAA Board in 2023 and provided for the continuation of the organisation's modernisation journey. Key initiatives included:

- The implementation of the Obstacle Management System went live during the reporting period.

- The automation of the RPAS/UAS application process during the reporting period, which will be rolled out during the 2026/27 financial year.

The organisation also strengthened its digital resilience and cybersecurity capabilities. Implementation of the approved Cybersecurity Plan reached 100% during the reporting period, exceeding the annual target. This included the enhancement of cybersecurity monitoring capabilities and continued efforts to safeguard the organisation's information assets and critical systems.

The SACAA also approved its Data Management Strategy, supporting improved information governance, data integrity, and decision-making across the organisation.

The SACAA continues to deliver critical regulatory services to the aviation industry through its client services, licensing, certification, and registration functions.

STAKEHOLDER RELATIONS AND INTERNATIONAL COOPERATION

Meaningful stakeholder engagement remains central to the SACAA's ability to fulfil its regulatory mandate and support the sustainable development of the aviation sector. Guided by its Stakeholder Management Strategy, the organisation continued to strengthen relationships with industry participants, government partners, regional aviation authorities, and the broader aviation community throughout the 2025/26 financial year.

The SACAA facilitated an extensive programme of stakeholder engagement initiatives, including technical workshops, industry conferences, webinars, safety and security forums, and regulatory awareness sessions. These engagements provided important platforms for collaboration, knowledge sharing, regulatory guidance, and ongoing dialogue on matters affecting aviation safety, security, compliance, and operational effectiveness. The SACAA Career Awareness Programme remains a critical initiative for creating nationwide awareness of aviation as a career option, as well as demystifying aviation for previously disadvantaged communities.

Career Awareness Outreach

During the reporting period, the SACAA reached 97 329 learners through school visits and career exhibitions held across the country. During these initiatives, learners were given the opportunity to expand their knowledge of the various career opportunities within the dynamic aviation

sector. While the number of learners reached was lower than the 114 087 recorded in 2024/25, this was largely due to cost-containment measures, which resulted in fewer outreach activities during the reporting period.

The organisation nevertheless maintained its commitment to inspiring future aviation professionals, bringing the cumulative number of learners reached over the past three years to 284 938.

Client Satisfaction

The Client Services team remains the primary link between the organisation and its internal and external stakeholders, providing dedicated services to the sector from 07:00 to 17:00, Monday to Friday through the Contact Centre. Its duties centre on handling queries, resolving complaints, maintaining Client Relationship Management databases and ensuring that all enquiries are addressed within strict service standards.

This dedication is complemented by the modernisation journey that the organisation commenced in 2015, with the objective of enabling clients to conduct their business in real time and at their convenience.

Regional and International Cooperation

Additionally, the entity continued to play a leading role in advancing regional cooperation and capacity-building in support of ICAO's *No Country Left Behind* initiative. Through its Regional Cooperation Strategy, the organisation provided technical assistance, training, mentorship, and benchmarking support to aviation authorities across the African continent and beyond.

To date, the SACAA has undertaken regional missions and cooperated with more than 20 countries in the SADC region, across Africa and globally through benchmarking visits, on-the-job training, and technical exchanges. The SACAA has signed Memoranda of Understanding (MoUs) with regional and international partners that include Lesotho, Zimbabwe, Seychelles, Sierra Leone, Guyana, the United Arab Emirates Civil Aviation Authorities, the SADC Aviation Safety Organisation and the International Air Transport Association (IATA) as well as the European Union Aviation Safety Agency.

These initiatives covered key regulatory and technical areas, including accident investigation, aviation medicine, security, personnel licensing, flight operations, aerodrome oversight, information technology, and regulatory systems. Through these partnerships, the SACAA has supported

the harmonisation of aviation standards and strengthened regulatory capability across the region.

Investing in Skills Development and Social Impact

The SACAA continues to implement targeted corporate social investment initiatives through its Socio-Economic Development (SED) programme that focused on education, youth development, people with disabilities and vulnerable communities.

- The iFlySTEM Project, in partnership with the Maths Centre in Kriel, Mpumalanga, Grade 10 learners from Sibongamandla Secondary School received support in Mathematics and Physical Sciences through assessments, online learning, clinics, and learner and parent engagement.
- The Youth-headed Families Support Project assisted 12 families comprising 45 beneficiaries with monthly grocery vouchers and essential household support. Since the programme began, four beneficiaries have completed matric and four have obtained post-matric qualifications. During the year, the SACAA also approved full funding for one beneficiary to pursue a law degree.
- The Charity Support Project concluded its three-year support cycle for three organisations. Support included grocery assistance valued at more than R360 000 for the Tshepang Care Centre, computer skills training for 60 learners with disabilities at the Action for the Blind Centre, and the donation of more than 47 500 nappies, valued at over R400 000, to the Vita Nova Centre.

SUSTAINED GOOD GOVERNANCE

Ethical leadership remains a cornerstone of the entity's governance philosophy. The Board sets the tone for the organisation by promoting a culture of integrity, accountability, and transparency, in line with the entity's values. Leadership is guided by a clear code of conduct, supported by policies that reinforce ethical behaviour across all levels of the organisation.

The entity acknowledges that robust governance is fundamental to achieving its strategic objectives and maintaining public trust. The continued emphasis on fiduciary responsibility, alignment with the Principles of King V™ and ethical leadership positions the organisation to navigate emerging challenges while delivering sustainable value to its stakeholders.

The SACAA continues to implement its Fraud and Corruption Prevention Framework, which aims to cultivate a zero-tolerance culture towards unscrupulous acts within

the aviation sector, while contributing to the development of a highly ethical State apparatus. The Framework is intended to safeguard aviation safety and economic growth by promoting transparency and strict adherence to corporate governance principles.

In compliance with the Protected Disclosures Act, 2000 (Act No. 26 of 2000), the SACAA has an established and independent 24-hour Vuvuzela fraud hotline and encourages members of the public to report suspected incidents of fraud and corruption by calling 0800 204 911, emailing sacaa@theline.co.za or visiting www.theline.co.za/report. All information submitted through these dedicated channels is treated as confidential.

During the year under review, all concerns and complaints received, whether from within or outside the SACAA, were recorded, analysed, and allocated to the relevant divisions for investigation.

The approved SACAA Annual Forensic, Fraud and Corruption Prevention Plan was implemented during the year, with all planned targets achieved, resulting in a 100% achievement rate.

The organisation also made progress in addressing audit findings. All findings for the 2023/24 financial year were closed, while 91% of the findings for the 2024/25 financial year were resolved. During the period under review, Internal Audit continued to monitor the resolution of findings raised during the financial year.

As at 31 March 2026, 51% of the findings raised during the reporting period had been closed or resolved by management. The remaining findings were not yet due for closure at the end of the financial year.

MODERNISING THE OPERATING ENVIRONMENT

A significant milestone during the reporting period was the successful relocation of the SACAA to its new Ikhaya Lokundiza headquarters in Centurion. The move marked a major step in the organisation's modernisation journey, providing a contemporary working environment designed to support collaboration, innovation, and service excellence.

The relocation was accompanied by the launch of a refreshed corporate identity, including a new SACAA logo unveiled in August 2025. The new brand reflects the organisation's continued evolution as a modern regulator committed to safe, secure, and sustainable aviation, while remaining grounded in the values of Ubuntu and public service.

EVENTS AFTER THE REPORTING PERIOD ORGANISATIONAL CHANGES

In its continued efforts to streamline the execution of its regulatory mandate and to improve efficiency and avoid duplication of functions, the SACAA implemented several organisational changes with effect from 1 April 2026. The Safety Standards and Assurance (SSA) Division was restructured, with certain functions and responsibilities transferred to other divisions, and the **Training Standards and Personnel Licensing (TSP) Division** was established.

The new Division is responsible for ensuring that South Africa's aviation personnel meet global safety benchmarks in line with ICAO standards. Its core functions include personnel licensing and administration, examinations and testing, aviation training organisation approvals, and safety assurance and surveillance.

In keeping with the SACAA's commitment to being a people-focused organisation and being ahead with our overall entity functionality, the Human Resources Division was also renamed the Human Capital Division.

REGULATORY DEVELOPMENTS

The Civil Aviation Amendment Act, 2021 (Act No. 22 of 2021) (Amendment Act) that was enacted on 31 March 2022 but has not yet come into operation, is still pending proclamation by the President of the Republic of South Africa.

During the 2025/26 financial year, associated regulations were developed to support the implementation of the Amendment Act. These regulations were approved by the Minister of Transport as the 31st Amendment Regulations, 2025, on 17 March 2025 and published in the Government Gazette on 28 March 2025.

The 31st Amendment Regulations will come into effect upon proclamation of the Amendment Act by the President. The Regulations will also provide for the establishment of an independent Aviation Safety Investigations Board as well as the administrative separation of the AIID, in line with international aviation standards.

Additional Approved Amendment Regulations

- The 34th Amendment Regulations, 2026, relating to increases in User Fees and Passenger Safety Charges (PSCs) in line with the 4.6% increase in the Consumer Price Index for the 2026/27 financial year, were promulgated on 30 January 2026 in the Government Gazette and came into operation on 1 April 2026.

- The ABC model was approved by the Minister of Transport for gazetting.
- The 33rd and 36th Amendments were approved by the Minister of Transport.

CONCLUSION

At the conclusion of the 2025/26 financial year, the organisation is focused on delivering the targets set out in the 2026/27 APP.

I would like to thank the SACAA management and staff for their dedication and commitment to ensuring that the organisation continues to achieve its strategic objectives while setting benchmarks in regulatory oversight, financial and performance accountability.

I also congratulate the new Board, which was announced by the Minister of Transport, Ms Barbara Creecy, with effect from 1 March 2026. The new Members are Advocate Mpati Lebakeng (Chairperson), Mr Tshepo Peege, Ms Lindiwe Mamashela, Ms Zanele Nkosi and Ms Tshitshi Phewa. The Board plays a critical role in providing governance oversight, strategic direction, and responsible stewardship of the organisation, and I wish its members well in their respective roles. As at 31 March 2026, two Board vacancies remained, which will be filled in due course by the Minister of Transport, in line with the Civil Aviation Act.

I also extend my gratitude to the former Board for its support of the organisation over the years and for ensuring that the SACAA fulfilled its regulatory mandate. I wish its former members well in their future endeavours.

ACKNOWLEDGEMENTS

I extend my sincere appreciation to the Minister of Transport, as well as the Deputy Minister of Transport, Mr Mkhuleko Hlengwa, for their stellar leadership during the reporting period.

Similarly, I recognise the support we enjoyed from the acting Director General and his team at the Department of Transport.

I also thank all aviation stakeholders, including captains of industry, for their continued collaboration and constructive engagement in advancing the future of our sector.



MS POPPY KHOZA

Director of Civil Aviation

31 August 2026



The Minister of Transport, Ms Barbara Creecy, the Permanent South African Representative to ICAO, Mr Luvuyo Gqeke, the Department of Transport Director-General, Mr Mathabatha Mokonyama, and the SACAA Director of Civil Aviation, Ms Poppy Khoza, at the 42nd ICAO General Assembly in Montreal, Canada, on 23 September 2025.

5

STATEMENT OF RESPONSIBILITY AND CONFIRMATION OF ACCURACY FOR THE ANNUAL REPORT

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

All information and amounts disclosed in the annual report are consistent with the annual financial statements (AFS) that were audited by the Auditor-General of South Africa (AGSA). The annual report is complete, accurate, and free from any omissions. The annual report has been prepared in accordance with the Guidelines for Annual Reports issued by the National Treasury.

The AFS (Part F) have been prepared in accordance with the Public Finance Management Act, 1999 (Act No. 1 of 1999), as amended, and standards applicable to the public entity.

The Accounting Authority is responsible for the preparation of the AFS and for the judgements made based on this information. The Accounting Authority is responsible for establishing and implementing a system of internal control designed to provide reasonable assurance for the integrity and reliability of performance information, human resources information, and the AFS.

The external auditors are engaged to express an independent opinion on the AFS.

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

Yours faithfully,



MS POPPY KHOZA
Director of Civil Aviation
31 August 2026



ADV MPATI LEBAKENG
SACAA Board Chairperson
31 August 2026

6

STRATEGIC OVERVIEW

OUR CORE IDEOLOGY

VISION

A world-class civil aviation regulator



MISSION

To regulate civil aviation safety and security in support of the sustainable development of the aviation industry



BRAND PROMISE

Keeping you safe in the sky



OUR VALUES

SAFETY & SECURITY

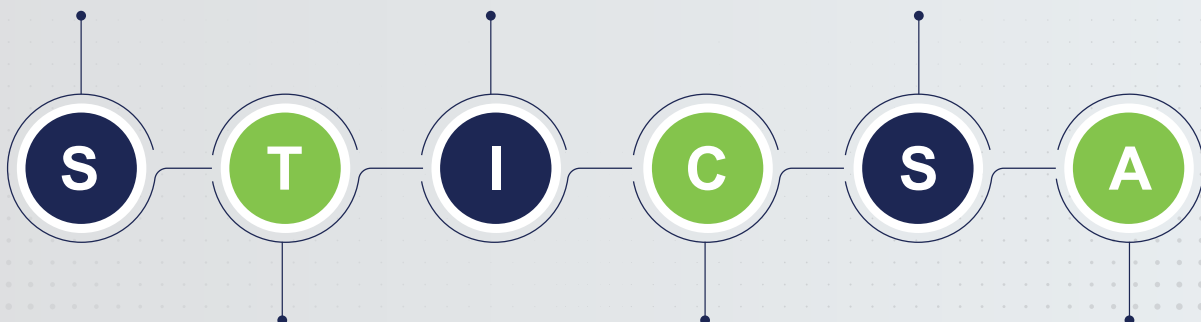
Independently executing our mandate fairly and impartially

INTEGRITY

Maintain high ethical standards that engenders trust and transparency amongst all our stakeholders

SERVICE EXCELLENCE

Focus on understanding and meeting clients' needs through innovative approaches



TEAM WORK

Working with others and taking joint accountability for the results

COLLABORATION

Working with our stakeholders to achieve common goals

ACCOUNTABILITY

Taking ownership for decision-making and actions

7

LEGISLATIVE AND OTHER MANDATES

7.1 The Act

The South African Civil Aviation Authority (SACAA) is an agency of the Department of Transport (DoT), established on 1 October 1998, following the enactment of the now repealed South African Civil Aviation Authority Act, 1998 (Act No. 40 of 1998). This Act was replaced by the Civil Aviation Act, 2009 (Act No. 13 of 2009), which came into effect on 31 March 2010.

As outlined in the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999) (as amended by Act No. 29 of 1999), the SACAA is a Schedule 3A public entity. The PFMA designates the SACAA's Board of Directors as the organisation's Accounting Authority, responsible for governance, while the Minister of Transport is the Executive Authority.

The Civil Aviation Act provides for the establishment of a stand-alone authority mandated with controlling, promoting, regulating, supporting, developing, enforcing, and continuously improving levels of safety and security throughout the civil aviation industry. This mandate is achieved through compliance with the Standards and Recommended Practices (SARPs) of the International Civil Aviation Organization (ICAO), while taking into account the local context.

Through a Ministerial order, the SACAA is mandated to perform the administrative functions of the Aircraft Accident and Incident Investigation Division (AIID), while the DoT is responsible for the functional running of this unit.

At the time of its establishment, the SACAA was also tasked with operating the Flight Inspection Unit (FIU), which conducts calibration and flight inspection of ground radio navigational aids in South Africa and beyond.

7.2 ICAO Compliance

The International Civil Aviation Organization (ICAO) is a United Nations (UN) specialised civil aviation agency, established on 7 December 1944 by 54 Member States to manage the administration and governance of the Convention on International Civil Aviation (Chicago Convention).

ICAO works with the Convention's 193 Member States and industry groups to reach a consensus on international civil aviation SARPs and policies in support of a safe, efficient, secure, economically sustainable, and environmentally responsible civil aviation sector. ICAO Member States use these SARPs and policies to ensure that their local civil aviation operations and regulations conform to global norms, which in turn permit more than 100 000 daily flights in aviation's global network to operate safely and reliably in every region of the world.

In addition to its core function of developing consensus-driven international SARPs and policies among Member States and industry stakeholders, ICAO also coordinates assistance and capacity-building to support of aviation development objectives; produces global plans to coordinate multilateral strategic progress in safety and air navigation; monitors and reports on air transport sector performance metrics; and audits States' civil aviation oversight capabilities in the areas of safety and security.

The Republic of South Africa, as an ICAO Contracting State, is committed to working with the international community to ensure safer and more secure skies.

This is coordinated through the DoT, and all aviation organs of the State are required to collaborate to achieve this mandate. The SACAA, through the Civil Aviation Act, 2009 (Act No. 13 of 2009), has a mandate to regulate aviation safety and security in accordance with ICAO prescripts.

ICAO Contracting States, in their effort to establish and implement an effective safety and security oversight system, need to consider the Critical Elements (CEs) for safety and security oversight. The CEs are essentially the advancement instruments of a safety and security oversight system, and they are required for the Effective Implementation (EI) of safety and security policies and procedures. States are expected to implement the safety and security oversight critical elements in a way that assumes a shared responsibility between the State and the aviation community.

The CEs of a safety and security oversight system encompass the whole spectrum of civil aviation activities. The EI of the CEs indicates a State's capability regarding safety and security oversight.

CEs 1 to 5 pertain to the establishment of the safety and security systems, while CEs 6 to 8 address the EI of such systems by the regulator:

The following figure illustrates the regulatory areas associated with the different Critical Elements.

7.3 Mandate of the Aircraft Accidents and Incidents Investigation Division

The Accident and Incident Investigation Division (AIID) is the division responsible for aircraft accident and incident safety investigations in South Africa. In accordance with Annex 13 to the ICAO guidelines and Part 12 of the Civil Aviation Regulations (CARs) 2011, the AIID is authorised to:

- Investigate accidents and incidents to determine their probable causes.
- Identify systemic weaknesses in the activities of the civil aviation industry.
- Where permissible, issue safety recommendations to prevent the recurrence of accidents.

The purpose of the investigations is not to apportion blame or liability.

A ministerial order establishes that the AIID reports operationally to the Minister of Transport through the DoT and administratively to the SACAA.

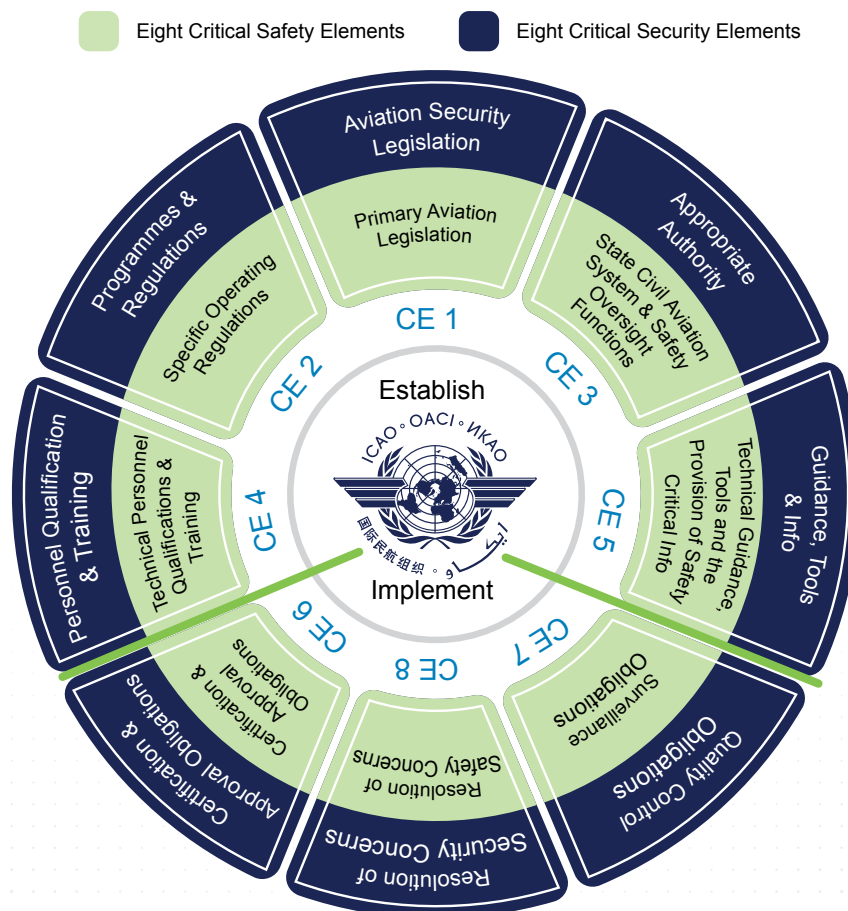
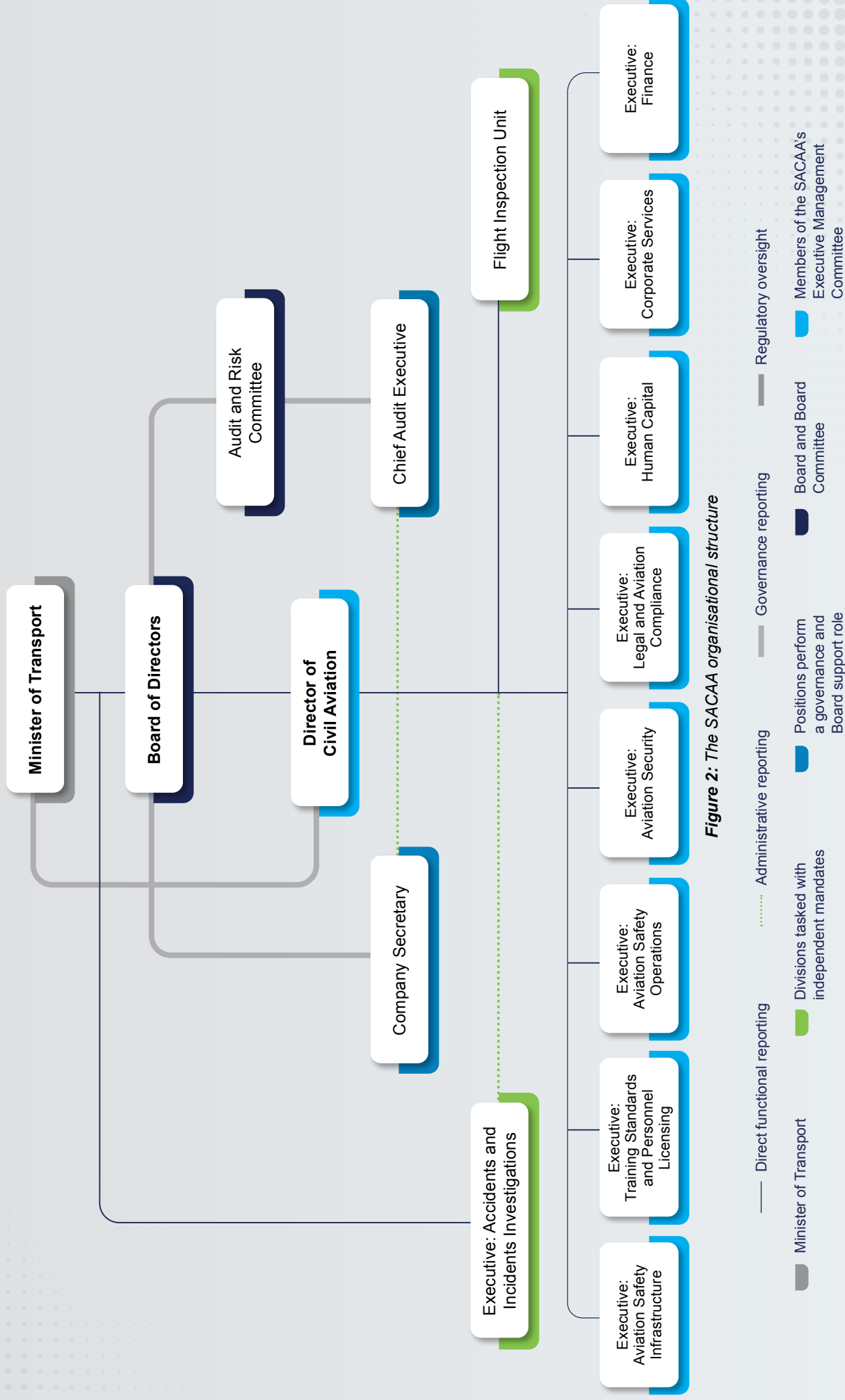


Figure 1: Critical safety and security elements

SACAA ORGANISATIONAL STRUCTURE



THE SACAA BOARD



ADV MPATI LEBAKENG
Board Chairperson

QUALIFICATIONS

LLB, IATA Aviation Law, Diploma in Alternative Dispute Resolution, Risk-Based Oversight Training (IoDSA)

DESIGNATION

Non-Executive Director

DATE APPOINTED

Appointed 23/06/2023
Reappointed 01/03/2026

OTHER DIRECTORSHIPS

Alliance Group Investments, All Alliance Subsidiaries, appointed as one of the Chairpersons of the SARS Board for Gauteng, State Diamond Traders

AREA OF EXPERTISE

Legal, Governance, Compliance, Regulatory



MS TSHITSHI PHEWA

QUALIFICATIONS

Diploma in Airport Management, Managing Integrated Development Service Delivery, Master's in Rural Development, B Soc Sci (Hons) B. Social Science majored in Sociology and Political Science

DESIGNATION

Non-Executive Director, Chairperson of the Human Capital Committee (HCC), Shareholder Representative

DATE APPOINTED

Appointed 01/12/2018
Reappointed 01/06/2022
Reappointed 01/03/2026

OTHER DIRECTORSHIPS

Teta Aerospace Chamber

AREA OF EXPERTISE

Aviation policy and strategy development/review



MR TSHEPO PEEGE

QUALIFICATIONS

Master's in Transport Policy and Management, Executive Course in Urban and Property Development, Civil Aviation Chief Executive Programme, Finance for Senior Executives, Diploma in Aviation Technology (Avionics), B727-200 Flight Engineer Systems Certificate, Diploma in Aircraft Accident Investigation, Diploma in Aviation Safety Programme Management, Airport Operations and Transportation Development, B727-200 Flight Engineer Systems Certificate, Certificate in Personnel Practice, Personnel Management and Industrial Relations, Dangerous Goods for Aircrew, Airplane Accident Investigation Techniques for Airline Flight Safety Organisations, Airport Management, Integrated Safety Management Systems, Airline Management Integration, Flight Safety and Human Factors, ICAO Regional Hands-On Training Workshop for States Action Plan on CO₂ Emissions Reduction, USOAP-CMA Training

DESIGNATION

Non-Executive Director, Chairperson of the Safety, Security and Environment Committee (SSEC)

DATE APPOINTED

Appointed 23/06/2023
Reappointed 01/03/2026

OTHER DIRECTORSHIPS

None

AREA OF EXPERTISE

Aviation

THE SACAA BOARD



MS ZANELE NKOSI

QUALIFICATIONS

Chartered Accountant (SA), Certificate in Executive Development Programme, BCom (Hons) and Certificate in the Theory of Accounting (CTA), BCom (Accounting Sciences)

DESIGNATION

Non-Executive Director, Chairperson of Audit and Risk Committee (ARC)

DATE APPOINTED

Appointed 01/03/2026

OTHER DIRECTORSHIPS

Agrément South Africa, Legal Practitioners Fidelity Fund, Legal Practitioners Indemnity Insurance Fund, Film and Publications Board

AREA OF EXPERTISE

Finance, auditing, governance, risk and compliance



MS LINDIWE MAMASHELA

QUALIFICATIONS

Bachelor of Arts, Certificate in Public Relations, Management in a Service Organisation, Leadership and Development Programme, Being a Director (IoDSA), Practical Project Management, Modern Safety and Risk Management, Strategic and Schedule Planning

DESIGNATION

Non-Executive Director

DATE APPOINTED

Appointed 01/03/2026

OTHER DIRECTORSHIPS

Linasaki Holdings, Kelile Capital

AREA OF EXPERTISE

Aviation, transportation, stakeholder governance, risk management



MS POPPY KHOZA
Director of Civil Aviation

QUALIFICATIONS

Executive MBA in Aerospace Management, B. Management and Advanced Business Programme, International Executive Development Programme (Wits and London Business School), Executive Development Programme (Henley Business School), Certificate in Travel and Tourism, Civil Aviation Chief Executive Programme Certificate, Certificate in Aviation Safety for Directors-General, International Visitor's Leadership Programme (USA), Various Civil Aviation Certificates (ICAO and IATA)

DESIGNATION

Executive Director, Director of Civil Aviation (DCA)

DATE APPOINTED

Appointed 01/12/2013
Reappointed 01/12/2018
Reappointed 01/12/2023

OTHER DIRECTORSHIPS

None

AREA OF EXPERTISE

Leadership and aviation

The SACAA Board serves as the Accounting Authority, appointed by the Minister of Transport. The current Board was appointed, effective from 1 March 2026. It provides strategic direction, ensures adherence to international standards, and oversees corporate governance, financial management, and operational performance to maintain civil aviation safety and security.

The Board's core functions include:

Strategic Oversight: Setting the long-term vision and strategic plan of the SACAA, ensuring alignment with government priorities and international conventions (such as those of ICAO).

Governance and Compliance: Acting as the Accounting Authority in accordance with the Public Finance Management Act (PFMA), ensuring clean audits, anti-corruption measures, and overall regulatory compliance.

Performance Monitoring: Holding the Chief Executive Officer (Director of Civil Aviation) and Executive Management accountable for the day-to-day operations and the implementation of the Annual Performance Plan.

Policy Approval: Reviewing and approving organisational policies, budgets, and tariffs.

The Board does not handle the day-to-day operational or regulatory management of the aviation industry—that is the responsibility of the CEO and operational divisions.

EXECUTIVE MANAGEMENT COMMITTEE



MS POPPY KHOZA
Director of Civil Aviation

The Director of Civil Aviation serves as the Chief Executive and administrative head of the SACAA. The DCA is primarily responsible for developing the regulatory framework and ensuring compliance to the same.

The core functions include ensuring civil aviation safety, security and environment oversight as well as industry development, in line with the Civil Aviation Regulations Act.

As the Chief Executive Officer, this role also oversees the performance and day-to-day functioning of the organisation.



MR ASRUF SEEDAT
Executive: Finance

Responsible for the Finance Division, including financial administration, revenue collection and financial governance in line with the Public Finance Management Act (PFMA).

Key functions include revenue management, financial reporting, ICT, budgeting and cost management and supply chain management.



MS BABALWA NDANDANI
Executive: Legal and Aviation Compliance

Responsible for the Legal and Aviation Compliance (LAC) Division, which provides legal and technical advisory services to the Board, the DCA and internal divisions. The division supports compliance with the Civil Aviation Regulations and international regulatory standards.

Key functions include regulation development, enforcement, ICAO compliance, general legal advisory and the Technical Library.



MR DEAN KHUMALO
Executive: Aviation Safety Operations

Responsible for the Aviation Safety Operations, where he oversees and enforces compliance with the national civil aviation regulations and International Civil Aviation Organization (ICAO) standards concerning operational safety.

Key functions include operator and operations monitoring, airworthiness and personnel oversight, regulatory enforcements, flight operations oversight, general aviation management, personnel licensing, and safety management systems integration.

EXECUTIVE MANAGEMENT COMMITTEE



MR JASON TSHABALALA
Executive: Aviation Security

Responsible for the Aviation Security Division, which safeguards civil aviation against acts of unlawful interference. This includes oversight of physical and digital security protocols at airports, compliance with ICAO standards, and certification of security screeners and training programmes.

Key functions include oversight and auditing, regulation and certification, programme approvals, compliance enforcement, cybersecurity oversight and stakeholder liaison.



MS TEMBISA MAPHIKE
Executive: Aviation Safety Infrastructure

Responsible for the Aviation Safety Infrastructure Division, which ensures that South African airports, air navigation services, meteorology services and flight procedures meet global ICAO standards.

Key functions include aerodrome infrastructure and licensing, air navigation services, aviation environmental protection, meteorological services and procedures for air navigation services.



MS THOBILE MASOOA
Executive: Human Capital

Responsible for leading the Human Capital Division and implementing the organisation's human capital strategy. The division supports a high-performing, diverse and well-supported workforce capable of advancing aviation safety and security.

Key functions include recruitment, workforce planning, remuneration and benefits, performance and talent management, and employee wellness.



MS PHINDIWE GWEBU
Executive: Corporate Services

Responsible for leading the Corporate Services Division, which provides strategic, administrative and operational support to the organisation.

Core responsibilities include risk management, combined assurance and quality assurance, communications and stakeholder relations, corporate branding, media relations, public awareness and internal and external stakeholder engagement.

EXECUTIVE MANAGEMENT COMMITTEE



MR THEMBA THABETHE
Executive: Accidents and Incidents Investigations

Responsible for the Accidents and Incidents Investigations Division (AIID).

Key functions include independent investigations, issuing safety recommendations arising from accident investigation reports.



MR KING SOTSHEDÉ
Chief Audit Executive

Responsible for the Internal Audit Division, which evaluates governance, risk management, internal controls and organisational compliance, and reports independently to the Audit and Risk Committee of the Board.

Key functions include, audit and risk planning, forensic and anti-corruption oversight, reporting.



MS NIVASHNEE NARAIDATH
Company Secretary

Responsible for the Office of the Company Secretary, which serves as a central link between the Board, Executive Management and stakeholders.

Core responsibilities include Board administration and governance, legal and regulatory compliance, ethics and managing POPIA and PAIA compliance, strategic governance advice and stakeholder liaison.

*The Safety Standards and Assurance Division is called Training Standards and Personnel Licensing Division with effect from 1 April 2026.

The division ensures that South Africa's aviation personnel, including pilots, air traffic controllers and maintenance engineers, meet global safety benchmarks in line with ICAO standards. Core responsibilities include licensing and administration, examinations and testing, training and the approval of aviation training organisations, and safety assurance and surveillance.

**The Executive: Accidents and Incidents Investigations is an independent position that reports functionally to the Ministry of Transport and administratively to the DCA.

PART B

Performance Information



1

STATEMENT OF RESPONSIBILITY FOR PERFORMANCE INFORMATION AND CONFIRMATION OF ACCURACY FOR THE YEAR ENDED 31 MARCH 2026

In line with the applicable regulatory prescripts, the Director of Civil Aviation (DCA) is responsible for the preparation of the SACAA's performance information and judgements made in this report.

In addition to this, the DCA is responsible for establishing and implementing a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the outlined performance information.

In our opinion, the performance information outlined in this report fairly reflects the actual achievements against planned objectives, indicators, and targets as per the strategic and annual performance plans of the SACAA for the year ending on 31 March 2026.

The Auditor-General of South Africa (AGSA) has audited the SACAA's performance information for the year ending on 31 March 2026. The AGSA's report is presented on pages 143 to 147 of this report.

The SACAA's Board of Directors has approved the performance information set out from pages 56 to 68.



MS POPPY KHOZA
Director of Civil Aviation
31 August 2026



ADV MPATI LEBAKENG
SACAA Board Chairperson
31 August 2026

2

AUDITOR'S REPORT: **PREDETERMINED OBJECTIVES**

The Auditor-General of South Africa (AGSA) performs the necessary audit procedures on the performance information to provide reasonable assurance in the form of an audit conclusion.

The audit conclusion on the performance against predetermined objectives is included in the report to management.

The Auditor-General confirmed that there were no material findings on the usefulness and reliability of the reported performance information in the 2025/26 Annual Report.

Refer to pages 143 to 147 of the Auditor's report published under Part F: Financial Information.

3

OVERVIEW OF THE ORGANISATION'S PERFORMANCE

3.1 Personnel Licensing

The SACAA is responsible for the licensing of aviation personnel, including pilots, cabin crew, aircraft maintenance engineers, and air traffic controllers. To qualify for these licenses, aviation personnel are required to demonstrate competence. In this regard, the SACAA administers examinations aligned to the prescribed curriculum as required by the Civil Aviation Regulations (CAR).

As at 31 March 2026, there were:

28 435 

South African aviation personnel licence holders, compared to

26 642 

at the end of the 2024/25 financial year and

27 903 

in the 2023/24 financial year. These statistics include pilots, air traffic controllers, cabin crew, and aircraft maintenance engineers.

2025/26 financial year statistics:

22% Female

13% Black Female

2% Coloured Female

1% Indian Female

6% White Female

With the advancement of technology, it is encouraging to note that 754 (20%) of the 3 804 Remote Pilot Licence (RPL) holders are Black female holders. In total, there are 931 female RPL holders compared to 2 873 male RPL holders.

The drone industry in South Africa continues to experience significant growth, with increasing adoption across public safety and emergency services, media and entertainment, agriculture, and the mining sector. According to industry projections and driven by advancements in artificial intelligence and related technologies, the global drone market is expected to reach over US\$147.8 billion by 2036.

SOUTH AFRICAN CIVIL AVIATION AUTHORITY – LICENCE DEMOGRAPHICS (31 MARCH 2026)													
Licence	SOUTH AFRICAN										FOREIGN		
	African		Coloured		White		Indian		TOTAL		TOTAL		TOTAL
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	
Student Pilot	454	379	96	33	1 182	202	96	31	1 828	645	2 473		2 545
National Pilot	25	2	17	0	1 289	69	21	2	1 352	73	1 425		209
Remote Pilot	1 257	754	159	54	1 383	104	74	19	2 873	931	3 804		154
Balloon Pilot	3	0	0	0	37	4	0	0	40	4	44		1
Glider Pilot	0	0	0	0	140	7	0	1	140	8	148		11
Private Pilot - Aeroplane	252	116	69	16	2 825	203	70	13	3 216	348	3 564		2 108
Private Pilot - Helicopter	22	3	5	0	563	46	10	1	600	50	650		76
Commercial Pilot - Aeroplane	140	79	40	8	1 304	121	60	8	1 544	216	1 760		1 064
Commercial - Helicopter	19	12	5	2	481	44	6	1	511	59	570		64
Airline Transport (Aeroplane)	94	18	28	5	1 911	151	55	8	2 088	182	2 270		190
Airline Transport (Helicopter)	7	0	2	0	196	16	3	0	208	16	224		11
Total Pilots	2 273	1 363	421	118	11 311	967	395	84	14 400	2 532	16 932		6 433
	16%	54%	3%	5%	79%	38%	3%	3%	85%	15%	100%		
Aircraft Maintenance Engineers	1 805	446	294	12	4 004	49	285	6	6 388	513	6 901		558
Cabin Crew	363	1 585	124	529	127	615	59	161	673	2 890	3 563		186
Air Traffic Services	272	301	56	24	218	82	62	24	608	431	1 039		22
	32%	61%	6%	15%	57%	19%	5%	5%	67%	33%	100%		
Total	4 713	3 695	895	674	15 660	1 713	801	275	22 069	6 366	28 435		7 199
	17%	13%	3%	2%	55%	6%	3%	1%	78%	22%	100%		

Table 1: SACAA licence demographics, 2025/26

3.2 Aircraft Registration

The table below details the status of the South African Aircraft Register for the period 1 April 2025 to 31 March 2026. It represents the number of registered Type Certified (TC) aircraft, Non-Type Certified (NTC) aircraft, and Remotely Piloted Aircraft (RPA).

As is the trend globally, drones or RPAs have become increasingly popular in the country, particularly in the security, agricultural, and entertainment sectors.

The number of Remotely Piloted Aircraft Systems (RPAS) has shown continuous growth each year, reaching 4 096 during the reporting period, compared with 3 642 and 3 374 in the 2024/25 and 2023/24 financial years, respectively.

STATISTICS OF TYPE CERTIFIED (TC) AIRCRAFT VERSUS NON-TYPE CERTIFIED AIRCRAFT (NTCA) AND REMOTELY PILOTED AIRCRAFT (RPA)						
YEAR	MONTH	TYPE CERTIFIED (TC) AIRCRAFT	NON-TYPE CERTIFIED AIRCRAFT (NTCA)	REMOTELY PILOTED AIRCRAFT (RPA)	TOTAL AIRCRAFT	TYPE CERTIFIED (TC) AIRCRAFT %
2025	April	5 863	6 749	3 662	16 274	36%
2025	May	5 871	6 743	3 709	16 323	36%
2025	June	5 869	6 745	3 730	16 344	36%
2025	July	5 870	6 759	3 779	16 408	36%
2025	August	5 866	6 758	3 842	16 466	36%
2025	September	5 875	6 761	3 869	16 505	36%
2025	October	5 883	6 764	3 923	16 570	36%
2025	November	5 885	6 770	3 944	16 599	35%
2025	December	5 883	6 779	3 995	16 657	35%
2026	January	5 890	6 784	4 020	16 694	35%
2026	February	5 897	6 789	4 054	16 740	35%
2026	March	5 903	6 800	4 096	16 799	35%

Table 2: South African aircraft register, 2025/26

3.3 Certification of Operators

The mandate of the SACAA includes the licensing and approvals of various aviation operators. As at the end of the reporting period, the Regulator had licensed 11 aerodromes, of which 10 are international airports managed by public and private entities.

Many of these airports have received awards for their state-of-the-art infrastructure and systems. The SACAA licenses 216 Aviation Training Organisations, 23 Air Traffic Services Units, 35 Designated Training Organisations, 136 Air Operator Certificate holders and 272 Aircraft Maintenance Organisations. ASO under General Aviation has also issued approvals and renewals to 13 Part 149 Aviation Recreation Organisations (AROs) and 11 Part 96 Operating Certificates.

3.4 Key Policy Developments and Legislative Changes

3.4.1 The Civil Aviation Amendment Act, 2021 (Act No. 22 of 2021) (Amendment Act)

The Civil Aviation Amendment Act, 2021 (Act No. 22 of 2021) (Amendment Act) was enacted on 31 March 2022 but has not yet come into operation, pending proclamation by the President of the Republic of South Africa.

During the reporting period, associated regulations were developed to support the implementation of the Amendment Act. These regulations were approved by the Minister of Transport as the 31st Amendment Regulations, 2025, on 17 March 2025 and published in the Government Gazette on 28 March 2025.

The 31st Amendment Regulations will come into effect upon proclamation of the Amendment Act by the President.

3.4.2 Promulgated Civil Aviation Regulations and Technical Standards

The following matters were approved for promulgation in the reporting period:

PROPOSALS APPROVED FOR PROMULGATION	STATUS
1. The 34th Amendment Regulations, 2026, relating to increases in User Fees and Passenger Safety Charges (PSCs) by the 4.6% increase in the Consumer Price Index for the 2026/27 financial year, were promulgated on 30 January 2026 in the Government Gazette and came into operation on 1 April 2026.	The proposal was approved for promulgation.
2. Document South African Civil Aviation Technical Standards (SA-CATS) 1 of 2026 was approved by the Director of Civil Aviation (DCA) on 8 April 2026. The SA-CATS relates to, among others: • Technical Standard 61 which caters for students transferring to another Aviation Training Organisation (ATO) for a specific course; assistance to be given to students who are progressing slowly and the termination of student training at the ATO. • Amendment of SA-CATS 66 which provides for clear requirements for Skills Test Certificates and timelines in which students must receive examination results. • Amendment of SA-CATS 67 provides for the insertion of 25 new medical protocols and clearer guidelines for Designated Aviation Medical Examiners (DAMES). • Amendment of SA-CATS 91, which introduces standards for the issuing of specific operation approvals. It further clarifies the application of Automatic Dependent Surveillance-Broadcast (ADS-B) and Mode S Extended Squitter transponder requirements, as well as the amendment of Subpart 10 Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA), addressing gaps identified in the ICAO Assessment. • Amendment of SA-CATS 92, which provides for different circumstances where Dangerous Goods are prohibited from transportation by air. • Amendment of SA-CATS 93, which seeks to remove the note with reference to Technical Guidance Material (TGM). • Amendment of SA-CATS 101 seeks to change the Remote Piloted Aircraft Systems (RPAS) reference to Unmanned Aircraft System (UAS). • Amendment of SA-CATS 121 and 135 seeks to remove the reference to TGM which has not been formally developed or published. • Amendment of SA-CATS 139 provides for the aerodrome reference code for aerodrome planning purposes. • Amendment of SA-CATS 172 provides for the description of designated control areas and also establishes standards for time accuracy in the Air Traffic Service Unit (ATSU), as well as the substitution of related Annexure F.	The proposal was approved for promulgation.
3. Fuel Levy Determination increase by 4.6% at R0.2391 cents per litre was approved by the DCA on 2 February 2026 and came into operation on 1 April 2026.	The proposal was approved for promulgation.
4. The Activity-Based Costing (ABC) model submission was approved by the DCA on 18 July 2025 and submitted to the DoT on 22 July 2025. The Minister of Transport sent it to the Minister of Finance for input on 27 October 2025 before granting approval on 21 April 2026.	The 35th Amendment which contains the ABC model was approved and is scheduled to come into operation on 1 October 2026.

PROPOSALS APPROVED FOR PROMULGATION	STATUS
5. The 33rd Amendment was submitted for final consultation with the DoT on 30 July 2025, and the consultations were finalised on 20 February 2026. The Amendment was submitted to the Department for the Minister of Transport's approval on 1 April 2026. The Amendment relates to: • Part 1, insertion of certain definitions and abbreviations. • Part 21, which provides for requirements for importing an aircraft to the Republic. • Part 61, which (Integrated Student Pilot Licence) provides for the requirements of an Integrated Student Pilot Licence, its issuance and validity. • Part 65 (validation of a Grade 1 Air Traffic Service (ATS) Instructor Rating), which provides for requirements for validation of a Grade 1 ATS Instructor Rating. • Part 66 (EDE) seeks to amend the terminology by referring to Engineering Designated Examiner instead of Designated Examiner (DE) and sets out the requirements for re-designation training. • Part 71 provides for a Remote Pilot Licence or rating, for operations in controlled airspace, and for designation as a designated aircraft system examiner by the DCA. • Part 92 (Discretionary Powers of the DCA) provides for the Director's discretionary powers for the conveyance of Dangerous Goods. • Parts 93, 96, 101, 121, 135, 136, 141, 145, 147, 148, and 149 provide for a five-year audit validity period. Part 106 (Hang-Glider and Paraglider requirements) provides for a Hang-Glider and Paraglider certificate. Part 108 provides for measures to mitigate threats of cyber-attacks by regulated agents and known consigners. • Parts 109, 110, 111, and 114 provide for measures to mitigate threats of cyber-attacks. • Part 127 provides for the operation of helicopters in accordance with Instrument Flight Rules (IFR). • Part 137 seeks to correct the reference to an air service operator, instead of an operator of aircraft. • Part 139 (registration of aerodromes and exclusions) provides for the requirements of an aerodrome and exclusions related thereto. • Part 140 provides for a Peer Support Programme. • Part 171 provides for the requirements for the approval of an Electronic Services Organisation. • Part 172 (Processing of Air Traffic Service Unit approval) provides the requirements for processing ATSU approval and a peer support programme by an Air Traffic Service operator. • Part 173 (Ground Validation, Flight Validation and Instrument Flight Procedures) seeks to include the applicability of ground validation, flight validation, instrument flight procedures, and approval processes. • Part 175 changes the requirement to comply with data quality specifications. • Part 177 provides for the requirements for the approval of an Aeronautical Service Provider.	The 33rd Amendment came into operation on 21 August 2026.
6. The Sixth Amendment Regulations relating to the fee increase for the Mortgaging of Aircraft Regulation were approved for promulgation by the Minister on 11 December 2025, published on 30 December 2025, and came into operation on 1 February 2026.	The proposal was approved for promulgation.

Table 3: Regulation proposals approved for promulgation, 2025/26

3.4.3 Enforcement of Compliance

In compliance with the Civil Aviation Regulations, the organisation initiated the following enforcement actions against non-compliant aviation personnel and organisations.

PENALTIES		
LICENCE CATEGORY	QUANTITY	AMOUNTS
National Pilot Licence (NPL) Holder	4	R64 000
Private Pilot Licence (PPL) Holder	2	R20 000
Commercial Pilot Licence (CPL) Holder	2	R20 000
Aircraft Transport Pilot Licence (ATPL) Holder	1	R10 000
Aircraft Maintenance Organisation (AMO)	1	R24 000
Aircraft Maintenance Engineer (AME)	1	R10 000
Aircraft Operator Certificate (AOC) Holder	5	R120 000
Aviation Security Training Organisation (ASTO)	1	R48 000
Aviation Safety and Security Organisation (ASSO)	7	R5 122 000
Foreign Airline	2	R72 000
RPAS/Drone	1	R10 000
Cargo Operator	1	R24 000
Aerodrome Operator	2	R2 024 000
Regulated Agent	2	R48 000
Obstacle Assessment Approval Holder	1	R48 000
Designated Aviation Medical Examiner (DAME)	1	R10 000
Aircrafts Landed without Landing Permits/Foreign Operators Permits	24	R1 328 000
TOTAL PENALTIES	58	R9 002 000
SUSPENSIONS		
Airline Transport Pilot and Designated Flight Examiner III	1	
Airline Transport Pilot Licence (ATPL) Holders	1	
National Pilot Licence Holders	1	
Private Pilot Licence (PPL) Holders	3	
Aircraft Maintenance Engineer (AME)	1	
Designated Aviation Medical Examiner (DAME)	1	
Security Screener	1	
WARNING LETTERS		
RPAS/Drone	9	
Regulated Agent	1	
Commercial Pilot Licence (CPL) Holder	1	
Aircraft Maintenance Engineer (AME)	1	

VERBAL COUNSELLING LETTERS	
RPAS/Drone	5
Commercial Pilot Licence (CPL) Holder	2
Foreign Operator	1
Paraglider	3
Regulated Agent	1
DISQUALIFICATIONS	
Student Pilot	1
BREAKDOWN	
Grand Total of Penalties Issued	R9 002 000
Grand Total of Penalties Paid	R8 548 000
Suspensions	9
Warning Letters	12
Verbal Counselling Letters	12
Disqualifications	1

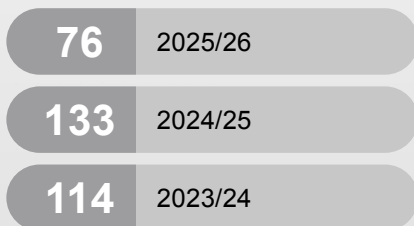
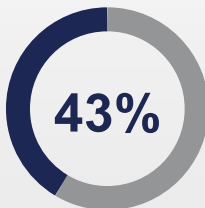
Table 4: Enforcement of compliance

3.5 Strategic Outcome 1 – Strengthened Safety, Security and Environment Oversight System

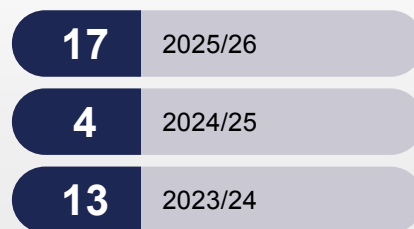
3.5.1 State of Aviation Safety

South Africa continues to maintain a **zero** fatal accident rate in the commercial airline sector, an achievement the State has sustained for almost four decades. This is particularly commendable given that South Africa has one of the busiest air traffic movements in Africa.

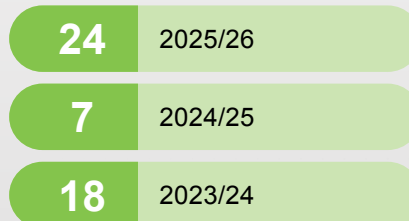
The General Aviation (GA) accident rate continues to show mixed results. The number of accidents decreased by around:



On the other hand, fatal accidents increased to:



Regrettably, fatalities also increased to:



This data is analysed further in this report through a comparison of the last three financial years. The SACAA, together with industry, is implementing the General Aviation Safety Strategy (GASS), focusing on the most prominent causes of aircraft accidents. Interventions implemented through GASS include the sharing of educational material through the *SkyWatch* publication, as well as safety campaigns conducted with the flying community at various airfields.

The organisation is also developing a Safety Hub to be hosted on the SACAA website, providing tools and resources for industry stakeholders to access at their convenience.

The implementation of GASS continued with the hosting of an accident reduction seminar and the production of the *SkyWatch* publication, among other initiatives.

The SACAA has over the past four years introduced the Risk-Based Oversight (RBO) model which augments the compliance-based audit methodology implemented by the regulator. The 2025/26 financial year marked the first pilot implementation of the RBO audits. All nine planned inspections were conducted during the financial year.

The organisation is also preparing for the integration of Advanced Air Mobility (AAM) technology into traditional aviation operations. The organisation established a task team that comprises various technical areas. Terms of Reference were developed, and members were officially appointed by the DCA. The first meeting of the task team was convened. The team's first major project is to develop an AAM strategy for implementation during the 2026/27 financial year.

The SACAA continues to participate in initiatives such as workshops with industry aimed at strengthening understanding of Safety Management Systems (SMS) and RBO among industry stakeholders and inspectors. Three sessions were delivered during the reporting period, yielding positive outcomes, including active participation, constructive engagement, and the resolution of outstanding SMS-related queries.

EVENT	EVENT PARTICIPATED / HOSTED	EVENT VENUE CITY	DATES
Industry SMS and RBO workshop	SACAA	Cape Town	24–25 March 2026
Industry SMS and RBO workshop	SACAA	Centurion	30–31 March 2026
Inspector SMS and RBO workshop	SACAA	Virtual	27 March 2026

Table 5: SMS and RBO sessions, 2025/26

3.5.2 ICAO Compliance

ICAO, the United Nations specialised agency for civil aviation safety, security, and sustainability, uses the Universal Safety Oversight Audit Programme (USOAP) and Universal Security Audit Programme (USAP) under the Continuous Monitoring Approach (CMA) to assess Member States' capability to perform civil aviation safety and security oversight through their civil aviation authorities.

South Africa's participation in these programmes began in 2007, when ICAO assessed the Effective Implementation of the eight CEs of the State's civil aviation safety oversight system. South Africa has been part of the ICAO USOAP methodology evolution, with the State having gone through a Comprehensive Systems Audit (USOAP-CSA) in 2007. The 2007 audit was followed by an ICAO Coordinated Validation Mission (ICVM) in 2013. The ICVM occurred a year after ICAO transitioned from the CSA methodology to the Universal Safety Oversight Audit Programme Continuous Monitoring Approach (USOAP-CMA).

In 2017, South Africa had a limited scope on-site USOAP-CMA Audit, with the scope excluding Air Navigation Services, as well as Aerodromes and Ground Aids. The following year, ICAO performed an off-site audit of the two areas that were not part of the on-site audit, which was followed by an off-site validation of some of the 2017 USOAP-CMA Corrective Action Plans (CAPs).

In 2020, ICAO implemented recommendations made by the Group of Experts for USOAP-CMA Structured Review, which had been established in 2017 to review and enhance the effectiveness of the audit methodology. This review also considered ways to reduce the administrative burden on Member States.

The outcome of the review was a recommendation, among others, to reduce the number of Protocol Questions (PQs) from 943 to 790, as well as identifying the Priority Protocol Questions (PPQs).

In 2020, ICAO implemented these recommendations and gradually migrated Member States to the new edition of PQs, which had implications for the overall EI of Member States by approximately 1.3% reduction of overall scores across all the 193 Member States. South Africa requested to be considered for a full scope safety audit that took place from 22 March until 3 April 2023, resulting in an EI score of 91.11% across the eight CEs of the State's civil aviation safety oversight system.

After the full scope audit, the SACAA entered into further discussions with ICAO on two findings that the State did not agree with. Additional evidence was provided and ICAO conducted an Off-Site Validation Assessment of the two findings, which proved successful. This resulted in an amended EI of 91.23%. These results elevated South Africa to the top position for civil aviation safety oversight

capability in the Africa-Indian Ocean (AFI) Region, comprising 54 Member States, and to 19th position globally among 193 ICAO Member States.

In 2024, ICAO updated PQs, with this version integrating the Safety Management System and the State Safety Programme into the USOAP-CMA, while increasing the number of PQs from 790 to 851. During the implementation of these updated PQs, the EI scores of all States were adjusted. South Africa's EI was adjusted to 91.23%.

The AFI Region, as well as global EI rankings are dynamic, and fluctuate as Member States undergo audits on an ongoing basis.

3.5.3 Outcomes from the 2026 ICAO ICVM Audit

After this reporting period, in April 2026, South Africa was audited by ICAO as part of the on-site Coordinated Validation Mission (ICVM), which followed the 2023 audit to assess progress against the identified Corrective Action Plans (CAPs). South Africa achieved a preliminary result of 95.12%, confirming its civil aviation safety oversight system as the highest ranked in Africa and among the top 10 globally. The final results are expected to be finalised by August 2026.

With these preliminary EI scores, South Africa is ranked number one in the AFI Region and seventh globally among 193 Member States.

STATE	YEAR OF AUDIT	EFFECTIVE IMPLEMENTATION (EI)
1. Singapore	2022	99.68%
2. United Arab Emirates	2015	98.77%
3. Republic of Korea	2008	98.21%
4. Oman	2024	95.88%
5. Iceland	2021	95.65%
6. Brazil	2024	95.46%
7. South Africa	2026	*95.12%
8. United Kingdom of Great Britain and Northern Ireland	2022	94.79%
9. Ireland	2016	94.50%
10. Chile	2017	93.79%
11. Côte d'Ivoire	2024	93.78%
12. Switzerland	2021	93.53%
13. Nicaragua	2017	93.50%
14. Germany	2021	93.20%
15. Serbia	2019	92.77%

Table 6: ICAO Effective Implementation (EI) scores

*Preliminary score.

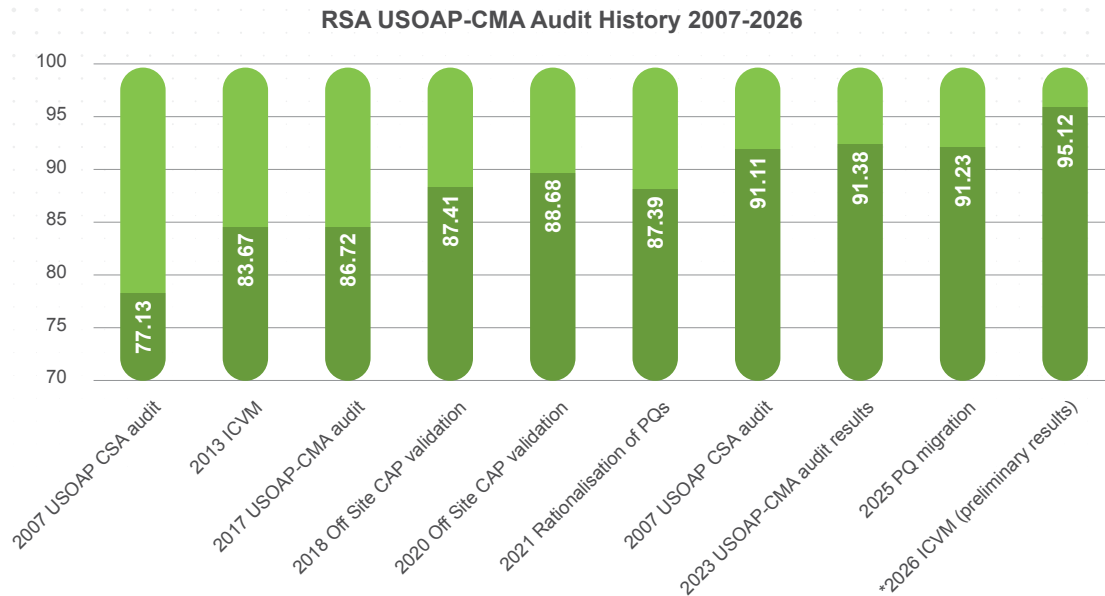


Figure 3: South Africa's USOAP-CMA performance

**This is the preliminary audit outcome. The final result will be confirmed in the 2026/27 financial year.*

3.5.4 Progress on the 2022 ICAO USAP-CMA Audit Corrective Measures

In 2022, South Africa underwent an ICAO Universal Security Audit Programme (USAP) - Continuous Monitoring Approach (CMA) audit during which 33 findings were identified at the conclusion of the assessment. Two Corrective Action Plans (CAPs) were subsequently developed. One addressed the SACAA-specific findings, which accounted for eight of the 33 findings identified. The second CAP addressed all findings relating to the State's aviation security measures and was submitted to ICAO. In April 2024, ICAO reviewed the submitted CAPs, together with the associated recommendations, and provided feedback to South Africa.

Following its review of the revised CAP on 28 June 2024, ICAO informed South Africa that the submitted CAP fully addressed all compliance issues. At the end of the 2025/26 financial year, all (100%) of the SACAA-specific findings were closed and the SACAA started preparing for the next ICAO USAP-CMA audit scheduled for the 2027/28 financial year.

3.5.5 United States Transportation Security Administration Visit

The United States Transportation Security Administration (TSA) visited the SACAA from 5–14 May 2025. The purpose of the visit was to assess the SACAA's implementation of the SARPs in terms of Annex 17 and Annex 14 to the Convention. The TSA team conducted on-site inspections of aircraft operators that are required to comply with applicable TSA aviation security regulations, as well as assessments in several other areas.

In February 2026, South Africa was visited by the TSA to conduct on-airport and off-airport supply chain assessments of South African Regulated Agents (RAs) and Known Consignors (KCs).

As part of an assessment facilitated by the SACAA, the TSA also evaluated the South African K9 Security Programme for possible recognition by the United States. These efforts were aimed at obtaining TSA approval of South Africa's K9 Recognition Programme, enhancing the efficiency of cargo screening processes for shipments destined for the United States.

The TSA made minor observations and recommendations relating to the consistent application of measures at an operational level. A final assessment report is expected to be provided to South Africa during the 2026/27 financial year.

3.5.6 Aviation Environmental Protection

The ICAO Sustainable Aviation Fuel (SAF) Business Implementation Study report has been presented to the DoT during this reporting period. As part of the ICAO Assistance, Capacity-building and ACT-SAF programme, the studies comprise comprehensive analyses compiled by Member States, covering areas ranging from SAF feasibility to production readiness through assessments of feedstock, techno-economics, and supply chain logistics.

The next step is to engage with the remaining relevant government departments to secure a suitable date to present the study and its findings and recommendations.

ICAO has set a collective long-term global aspiration goal (LTAG) for the international aviation sector to achieve net-zero carbon emissions by 2050. This goal supports the United Nations Framework Convention on Climate Change UNFCCC and aligns with the climate change targets adopted under the Paris Agreement. As part of the ICAO Assistance, Capacity-building and Training programme of Carbon Offsetting and Reduction Scheme for International Aviation (ACT-CORSIA), South Africa conducted training for recipient Member States in line with the 'No Country Left Behind' initiative.

The State continued to participate in the Buddy Partnership under the ACT-CORSIA Programme with developing States in the Southern African region, namely Lesotho, Botswana, Eswatini, Malawi, Namibia, and Zimbabwe.

In March 2026, the SACAA hosted the Continental Validation Workshop on Aviation Environmental Protection (AEP) (ICAO Annex 16) and Sustainable Aviation Fuels (SAF) with African Member States. The objective of the workshop was to validate the draft model regulations on AEP (Annex 16), as well as the draft policy guideline for the development and deployment of SAF in Africa.

In conclusion, South Africa submitted emissions data and verified reports from aeroplane operators to ICAO through the CORSIA Central Registry during the reporting period for compliance purposes, as Member States are required to record and submit data to ICAO in accordance with Annex 16 requirements.

3.5.7 Aviation Medicine

South Africa continues to fulfil its role and responsibility as an Aviation Medicine Technical Advisor for the Collaboration Arrangement for the Prevention and Management of Public Health Events in Civil Aviation (CAPSCA), a role that the country has been fulfilling since 2009 through ICAO.

CAPSCA meetings are held annually and require collaboration between the ICAO Eastern and Southern African (ESAF) and the West and Central African (WACAF) offices, as well as CAPSCA Technical Advisors, to ensure that engagements address public health issues (including communicable diseases, radiation, and chemical accidents) affecting ICAO Member States. The meeting for this reporting period took place from 1 to 5 December 2025, during which the SACAA presented on the following topics:

- a) Air Ambulance Legislation
- b) Lessons Learned from COVID-19 and the Legal Implications of Public Health Issues
- c) Disinfection of Aircraft

Medical Certification Process

The SACAA is responsible for ensuring that licensed aviation personnel meet the medical fitness standards prescribed in ICAO Annex 1, the Civil Aviation Regulations (CAR), and Civil Aviation Technical Standards (CATS), as provided for in Part 67.

The DCA may designate aviation medical examiners to perform medical examinations or tests required for the issuing of medical certificates. After issuing or declining to issue a medical certificate, designated aviation medical examiners submit the documents to the SACAA Medical Department for verification.

The SACAA conducted medical verification for 7 301 aviation personnel during the reporting period to ensure compliance with Part 67 regulations and technical standards for air traffic controllers, cabin crew, flight engineers, and pilots. The organisation also conducted inspections of medical practices of designated aviation medical examiners based in the nine provinces to ensure compliance with Part 67 requirements relating to equipment and calibration.

Aerospace Medicine Courses

The SACAA has an agreement with Sefako Makgatho Health Sciences University in Pretoria, where it runs a two-week certificate course in Aerospace Medicine for doctors, nurses, and other professionals to become designated aviation medical examiners in line with ICAO Annex 1 requirements.

The course is offered with various partners in the aviation industry and is attended by medical professionals from various regions of the African continent. The course focuses on the theory and practical aspects of aerospace medicine to ensure that prospective designated aviation medical examiners (DAMEs) understand evidenced-based medicine, risk assessment, and the operational environment of aviation personnel (air traffic controllers, cabin crew, and pilots).

ICAO requires aviation medical examiners to undergo theory and practical training, as this requirement is contained in the USOAP-CMA audit questionnaire. Aviation medical examiners are required to undertake a four-year refresher course in line with Part 67 Regulations and their associated technical standards. The Aerospace Medicine courses are offered by the SACAA in collaboration with Sefako Makgatho Health Sciences University. The course is attended mostly by ICAO Eastern and Southern African Office medical practitioners.

Additionally, the SACAA renewed its Memorandum of Agreement (MoA) with Sefako Makgatho University, through which the two entities collaborate in the following areas:

- The role of the SACAA in Aerospace Medicine training (undergraduate and postgraduate courses);
- Research relating to Aerospace Medicine training
- Identification and allocation of research topics to university students;
- Appointment of specialists and other experts to the Aeromedical Committee and as Appeal Specialists;
- Possible rotation of postgraduate students at the SACAA to gain practical experience and participate in related activities.

The collaboration also includes the appointment of Aeromedical Committee members and Appeal Specialists.

Additionally, during this reporting period, the SACAA signed an MoA with the University of Pretoria for collaboration on the following training programmes:

- Honours in Aerospace Medicine course (two-year programme)
- Master's in Aerospace Medicine course

The University is reviewing the content of the above courses with the intention of expanding research opportunities.

3.6 Financial Sustainability

The SACAA reported a net operating surplus of R62.7 million for the year ended 31 March 2026, compared with a budgeted surplus of R27.6 million, resulting in a positive variance of R35.1 million. The positive variance is attributable to the following:



The variances reported above are reported against the revised Estimates of National Expenditure (ENE) budget for the 2025/26 financial year, as approved by the Director of Civil Aviation (DCA) in her capacity as the Accounting Authority. Subsequently, the revised budget was submitted to National Treasury during the ENE process in December 2025. At the time, SACAA was without a Board of Directors. They were yet to be appointed by the Minister of Transport.

The DoT allocated financial baseline support of R90.1 million for the current financial year and has indicated that this support will not continue in future periods.

In response, the SACAA will implement stringent cost-containment and efficiency measures from the 2026/27 financial year to ensure its continued financial sustainability. The SACAA is funded through a user-pay system and is expected to be self-sustainable. The entity successfully implemented the Financial Sustainability Plan, which was approved by the SACAA Board at the beginning of the financial year.

The organisation applied for the retention of surplus funds, which was approved by National Treasury. The debtors' days were kept below 29 days, as per the plan. A submission was made to the Minister of Transport on the Activity-Based Costing (ABC) fees and was supported and submitted to the Minister of Finance for consideration. The is closely monitoring expenditure against the budget to ensure that finances remain within acceptable levels.

Additionally, the SACAA did not incur any fruitless and wasteful expenditure above R500 000, as per the governance targets. The entity also paid 99% of all valid invoices within the prescribed 30-day period.

During the audit, irregular expenditure of R20.5 million was identified, mostly due to requests for quotations issued by the organisation not explicitly specifying the evaluation criteria relating to specific goals under the 80/20 preference point system. This resulted in non-compliance with the Preferential Procurement Regulations, 2022. There was no fraudulent activity or unfairness in the application of the PPR2022 rules, and transparency was maintained throughout. At implementation, the evaluation was consistently applied.

3.7 Innovation and Technology Management

3.7.1 Information and Communication Technology (ICT) Strategy and Plan

This report marks the successful completion of the implementation of the ICT Strategy 2023/24–2025/26, which was approved by the SACAA Board in 2023. The strategy continued the modernisation journey that commenced in 2015 with the implementation of the Enterprise Business System (EBS).

The following infographic provides an overview of the implementation of the ICT Strategy over the past six years. It depicts some of the innovative initiatives achieved as part of the of the ICT strategies spanning the periods 2020/21–2022/23 and 2024/25–2025/26 financial years.

ICT Strategy Roadmap

The following infographic provides a high-level overview of ICT achievements over the 2022/23 to 2025/26 financial years.

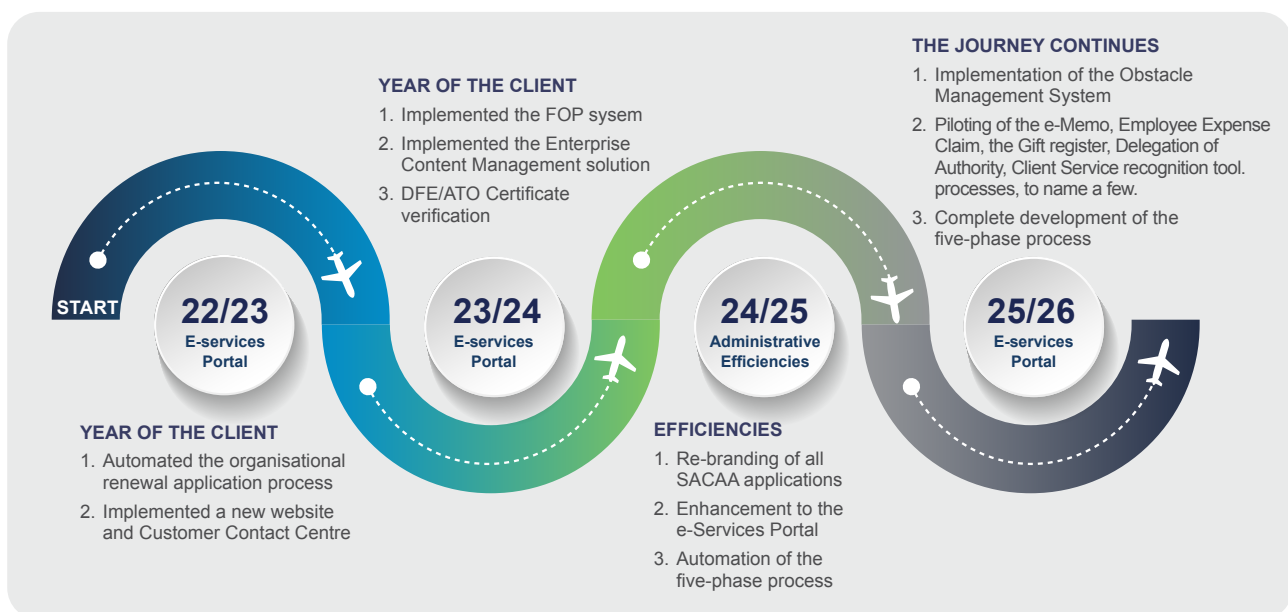


Figure 4: ICT Strategy Roadmap (2022/23–2025/26)

The Obstacle Management Application process was implemented during the reporting period. The Obstacle Management System is being used by the Aerodromes and Facilities: PANS-OPS department to process applications for the approval of obstacle solutions. Applications are submitted by the public and processed by Obstacle Assessment personnel to ensure that standards are applied to promote the safe conduct of civil aviation operations.

Several Personnel Licensing (PEL) application forms were automated during the 2025/26 financial year. These forms will be rolled out through the e-Services Portal once all necessary quality assurance processes have been completed in the 2026/27 financial year. The Flight Operator Permit Application was also enhanced following requests for improvement from industry.

The RPAS/UAS application process was automated during the reporting period and will be rolled out during the 2026/27 financial year.

Several internal business processes, such as employee expense claims, the Delegation of Authority and the e-Memo, were developed in the 2024/25 financial year and rolled out during the 2025/26 financial year.

The automation journey is critical in enhancing client service experiences for both internal and external stakeholders.

Cybersecurity

The SACAA continued to implement the three-year Cyber Security Strategy. As incidences of cyber threats were on the rise, the organisation was able to mitigate all attempt and no data loss, data leakage were experienced owing to the robust strategies implemented through out the year.

The organisation also rolled out a number of awareness campaigns with staff to ensure that the systems are well protected and to counter the theories that staff online behaviour may compromise the information security posture of organisations.

3.8 Stakeholder Relations and Service Excellence

Stakeholder Management is central to the SACAA meeting its legislative mandate. According to King V™, the organisation must adopt a stakeholder-inclusive approach that balances the needs, interests, and expectations of material stakeholders in the best interests of the entity over time.

The SACAA has developed a stakeholder management strategy that is currently in its first year of implementation. Below are some of the programmes implemented by the organisation to keep stakeholders informed and engaged.

Stakeholder Engagements

The SACAA conducted the following technical workshops during the reporting period:

No.	Technical Workshop	Date	Venue
1.	Cabin Crew Conference	24 July 2025	SACAA Head Office
2.	Pilot Qualification Verification Workshop	4 August 2025	SACAA Head Office
3.	Cabin Crew Conference	7 August 2025	SACAA Head Office
4.	AvSec ASTI Initial Workshop	13–14 August 2025	SACAA Head Office
5.	AvSec ASTI Refresher Workshop	15 August 2025	SACAA Head Office
6.	National Aviation Security Committee	19 August 2025	SACAA Head Office
7.	Cabin Crew Conference	21 August 2025	SACAA Head Office
8.	Cabin Crew Conference	11 September 2025	Cape Town

No.	Technical Workshop	Date	Venue
9.	Cabin Crew Conference	18 September 2025	SACAA Head Office
10.	AvSec Managers Forum	19 September 2025	SACAA Head Office
11.	AvSec Part 110 OJT Workshop	26 September 2025	SACAA Head Office
12.	Cabin Crew Conference	2 October 2025	SACAA Head Office
13.	Cabin Crew Conference	9 October 2025	SACAA Head Office
14.	UAS (Drone) Manufacturing Webinar	23 October 2025	Virtual
15.	Aviation Security Training Course	4–6 November 2025	SACAA Head Office
16.	AvSec ASTI Initial Workshop	5–6 November 2025	SACAA Head Office
17.	AvSec ASTI Refresher Workshop	7 November 2025	SACAA Head Office
18.	AvSec Cybersecurity Webinar	12 November 2025	Virtual
19.	PEL Cabin Crew Conference	19–24 November 2025	SACAA Head Office
20.	Aviation Security Training Course	4–6 November 2025	SACAA Head Office
21.	National Aviation Security Committee Meeting	19 February 2026	SACAA Head Office
22.	AvSec ASTI Refresher Workshop	6 February 2026	SACAA Head Office
23.	Cabin Crew Conference	19 February 2026	SACAA Head Office
24.	TSA Security Assessment	9 February 2026 13 February 2026	SACAA Head Office ACSA Cape Town Offices
25.	General Aviation Accident Reduction Seminar	10 February 2026	Virtual
26.	Flight Procedure Design and Cartography Forum	12 March 2026	SACAA Head Office
27.	AvSec DG Designated Officials and Consultants Webinar	13 March 2026	Virtual
28.	SMS Cape Town	24–25 March 2026	Cape Town
29.	SMS Inspectors Workshop	27 March 2026	Virtual
30.	SMS Johannesburg	30–1 March 2026	SACAA Head Office
31.	RBO	23 March–8 April 2026	OR Tambo ACSA Training Academy

Table 7: Stakeholder engagements, 2025/26

Sector Activities

The SACAA participated in the following industry sector activities for GA:

No.	Event	Date	Venue
1.	Aeroclub Air Week	5–8 March 2026	Middelburg Airfield, Mpumalanga
2.	Pietermaritzburg Airshow	12 July 2025	Oribi Airport, Pietermaritzburg

Table 8: Industry sector activities, 2025/26

Regional Missions

In 2014, ICAO introduced the 'No Country Left Behind' initiative, aimed at helping developing States implement ICAO's SARPs. The Regional Cooperation Strategy was developed and launched in 2019 to position South Africa as a strategic partner to the Southern African Development Community (SADC) Civil Aviation Authorities by providing training and technical assistance to support the continued development of the aviation sector in the region.

South Africa voluntarily rolled out an African skills programme, which was later overtaken by the launch of the Regional Cooperation Strategy, whose primary aim is to provide support to SADC States struggling to meet their ICAO obligations. To date, the SACAA has cooperated with more than 20 countries, not only in the SADC region but also in other regions across the continent.

The following Regional Cooperation Missions were completed during the 2025/26 financial year:

No.	Event	Date	Venue
1.	Seychelles Onsite On-the-Job Training (OJT) - AIID	1 April–9 May 2025	SACAA Head Office
2.	Phase 1 And 2 of the AGA (Electrical Systems) Inspector On-the-Job training – CASSOA	2–3 July 2025; 21 July–8 August 2025	SACAA Head Office
3.	AvMED Aerospace Medicine Course to SLCAA	18–29 August 2025	SACAA Head Office
4.	IATA Regional Cooperation	1 September 2025	SACAA Head Office
5.	Zambia Civil Aviation Authority Benchmarking Visit	22–23 September 2024	SACAA Head Office
6.	CASSOA Group 2 OJT for Tanzania CAA	1–12 December 2025	SACAA Head Office, Kimberly Airport and Bram Fischer International Airport
7.	Africa-Indian Ocean region (AFI), Steering Committee	3–4 December 2025	SACAA Head Office
8.	Zambia OJT on PEXO	9–13 February 2026	SACAA Head Office
9.	Zambia OJT on AvSec	9–13 February 2026	SACAA Head Office
10.	Zimbabwe Benchmarking	2–3 March 2026	SACAA Head Office
11.	Nigeria and SACAA Benchmarking	11–12 March 2026	SACAA Head Office
12.	AFCAC Continental Validation Workshop	24–27 March 2026	SACAA Head Office

Table 9: Regional cooperation missions, 2025/26

3.8.1 Transformation Initiatives

The SACAA continues to create awareness among high school learners about aviation and the various opportunities available to them after they matriculate. Below are the career awareness outreach campaigns undertaken during the 2025/26 financial year.

Career Awareness Outreach

The SACAA Career Awareness Programme remains a critical initiative for creating country-wide awareness of aviation as a career option, as well as demystifying aviation to predominantly previously disadvantaged communities.

Over this reporting period, the SACAA reached 97 329 learners through school visits and career exhibitions, where learners were given the opportunity to expand their knowledge of various career opportunities within the dynamic aviation sector. In comparison, 114 087 and 73 522 learners were reached in the 2024/25 and 2023/24 financial years, respectively, bringing the cumulative total to 284 938 learners reached by the SACAA over the last three years.

NO.	SCHOOL VISITS	DATE	PROVINCE	NO. OF SCHOOLS REACHED	NO. OF LEARNERS REACHED
1.	Mbombela School Visit	5–10 May 2025	Mpumalanga	15	1 389
2.	Sterkspruit and Aliwal North School Visits	30 June–4 July 2025	Eastern Cape	33	686
3.	Hartswater School Visit	2–6 June 2025	Northern Cape	12	714
4.	Bojanala District Kasi2Kasi campaign	8–12 September 2025	North West	7	2 430
5.	Free State Kasi2Kasi School Visits	1–5 September 2025	Free State	15	1 175
6.	Kasi2Kasi Tour	13–17 October 2025	Western Cape	12	597
7.	Back-to-School Campaign	2–6 February 2026	Northern Cape	15	2 500
8.	Back-to-School Campaign	9–13 March 2026	Eastern Cape	12	2 268
Total				121	11 759

Table 10: School visits, 2025/26

Expos/Exhibitions

NO.	EXHIBITIONS	DATE	PROVINCE	NO. OF SCHOOLS REACHED	NO. OF LEARNERS REACHED
1.	Ntiyi Secondary School Career Expo	4 April 2025	Mpumalanga	1	250
2.	DoT Career Awareness	9–10 April 2025	Gauteng	4	1 218
3.	Swartkop Career Expo	2–3 May 2025	Gauteng	19	3 367
4.	Eastern Mines Joint Career Expo	5–9 May 2026	Limpopo	39	5 500
5.	Univen Career Expo	5–9 May 2025	Limpopo	157	14 961
6.	TETA Career Guidance and Teacher Capacitation Workshop	28–29 May 2025	KwaZulu-Natal	2	1 424
7.	GCIS Community Outreach and Career Expo	27 June 2025	Limpopo	N/A	1 500
8.	NYDA June 16 Youth Day Celebration	16 June 2025	North-West	N/A	6 000
9.	Care Enough Youth Empowerment Winter School Camp	3 July 2025	KwaZulu-Natal	8	320
10.	ATNS Winter School Camp Programme	11 July 2025	Gauteng	15	40
11.	Fuze Career Day	11 July 2025	KwaZulu-Natal	5	200
12.	SAAB Grintek Defence International Mandela Day	18 July 2025	Gauteng	15	500
13.	Hilcrest Career Expo	19 July 2025	KwaZulu-Natal	-	500
14.	NGAP Career Expo	12–14 August 2025	KwaZulu-Natal	95	1 509

NO.	EXHIBITIONS	DATE	PROVINCE	NO. OF SCHOOLS REACHED	NO. OF LEARNERS REACHED
15.	Airlink Official Aircraft Handover Ceremony	19 August 2025	Gauteng	1	40
16.	Sci-Fly Aviation Pathways Programme	3–4 September 2025	Free State	3	275
17.	October Transport Month Airport Tour	1–3 October 2025	Northern Cape, Limpopo, Western Cape, Eastern Cape, and the Free State	64	436
18.	Ntsu Aviation Drone Discovery Demo Day	10 October 2025	Gauteng	4	16
19.	NWU Transport and Related Industries Career Expo	13 October 2025	Gauteng	1	20
20.	City of Cape Town Corporate Services Career Expo	17 October 2025	Western Cape	10	600
21.	SAAF Aerospace Indaba	23 October 2025	Gauteng	-	-
22.	ICAD Build-up Campaign	2 December 2025	KwaZulu-Natal	3	130
23.	ICAD Commemoration	5–6 December 2025	KwaZulu-Natal	55	836
24.	NextGen Career Expo	30 January 2026	Mpumalanga	14	1 500
25.	Madibeng Career Exhibition	9–12 February 2026	North West	39	6 021
26.	JHB North Matric Career Readiness Roadshow 2026	23–27 February 2026	Gauteng	12	1 840
27.	Bojanala District Grade 12 Career Expo	24–27 February 2026	North West	107	11 000
28.	UGU District Career Expo	2–6 March 2026	KwaZulu-Natal	102	10 145
29.	Rankoko Career Expo	6 March 2026	North West	8	1 600
30.	Capricorn South District Grade 12 Career Expo	9–13 March 2026	Polokwane	162	9 482
31.	Mmamethlake Career Expo	10 March 2026	Mpumalanga	6	740
32.	DOT Shova Kalula Bicycle Handover and Career Expo, Ingobamakhosi Secondary School	21 March 2026	KwaZulu-Natal	11	3 600
Total				962	85 570

Table 11: Expos and exhibitions, 2025/26

3.8.2 Client Relations Management

The organisation continued to advance Organisational Outcome 5, “Improved Stakeholder Engagement and Service Excellence,” by strengthening its focus on responsive, accessible, and measurable client service delivery. The Client Relations Management (CRM) function remained a key organisational enabler, supporting the SACAA’s engagement with the aviation industry through multiple service channels.

The Contact Centre served as the primary point of interaction, with performance monitored in real time and reported monthly. In addition, the organisation tracked walk-in engagements, email enquiries, and chatbot interactions, and administered client satisfaction surveys to gather stakeholder feedback and inform continuous service improvement.

Contact Centre

The Contact Centre received 62 106 calls, of which 58 256 were answered, and 49 678 were handled within the set Service Level Standard (SLS). This resulted in an overall SLS performance of 85.39% for the 2025/26 financial year — exceeding the 80% target benchmark and reflecting continued growth and consistent service delivery. The majority of calls received related to personnel licensing enquiries.

Contact Centre Performance Summary — April 2025 to March 2026

Contact Centre Performance Summary - April 2025 to March 2026

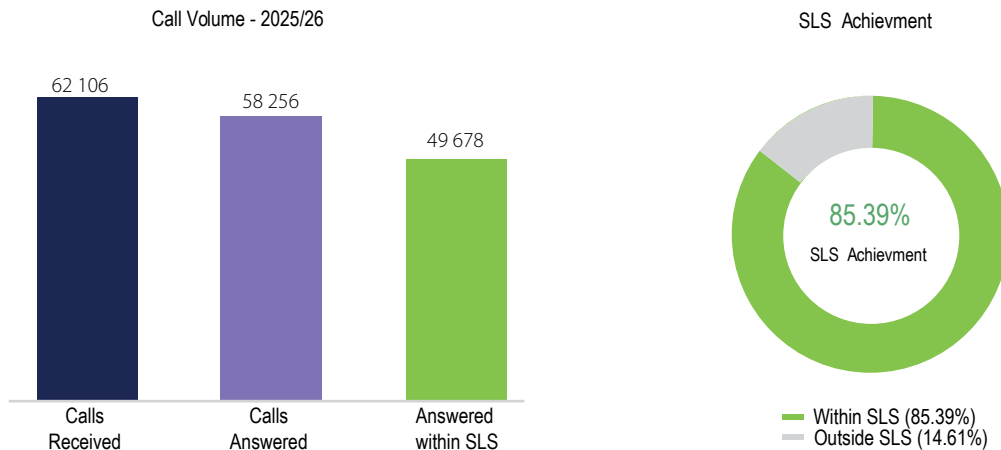


Figure 5: Contact centre performance summary — April 2025 to March 2026

The Service Level Standard (SLS) of 85.39% reflects the percentage of calls answered within the target turnaround time of 20 seconds. Overall, 93.8% of total calls were answered, while the remaining 6.2% represents calls abandoned by clients before being answered.

Emails and Chatbot

A total of 31 136 emails were received, of which 31 066 were answered within the SLS, achieving a 99.78% SLS success rate for the financial year.

Email Performance Summary - clientcare@caa.co.za April 2025 to March 2026

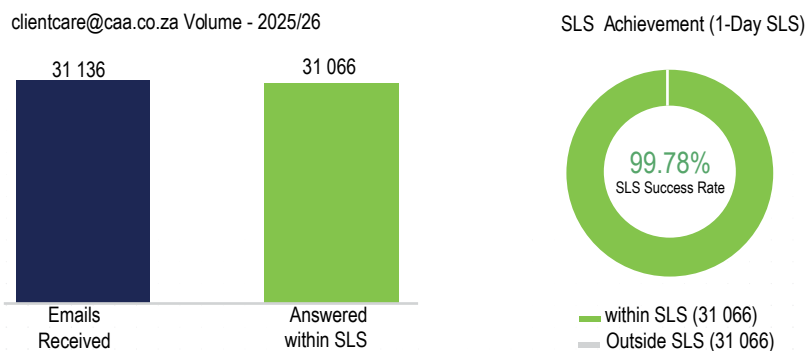


Figure 6: Email performance summary — clientcare@caa.co.za

The 99.78% SLS reflects emails responded to within the one-day target turnaround time, while the remaining 0.22% were responded to outside the prescribed turnaround time.

The chatbot handled 1 302 enquiries over the same period, successfully resolving 1 198 — an achievement rate of 92.01%.

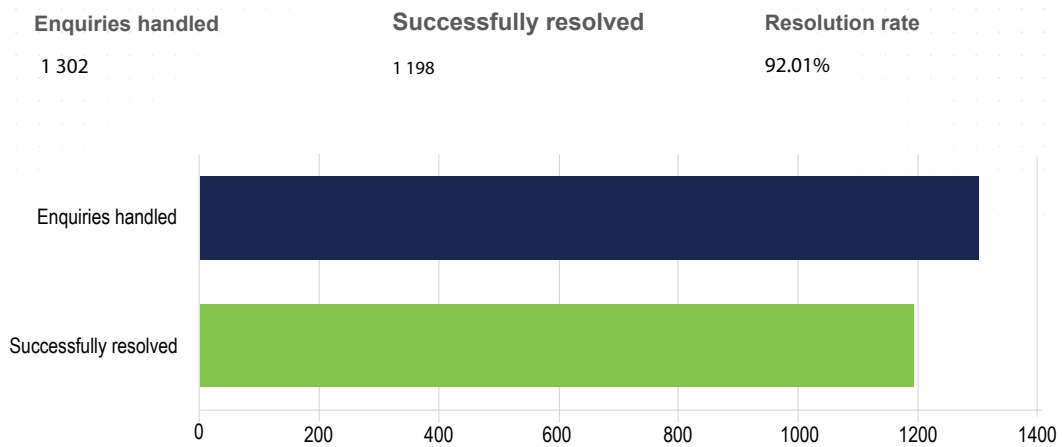


Figure 7: Emails and chatbot

The resolution rate of 92.01% reflects chatbot queries resolved within the 20 seconds target turnaround time, while the remaining 7.99% represents chats abandoned by clients within that period before resolution.

CRM Tool

Personnel Licence applications are managed through the CRM tool, which is integrated with Outlook to enable case tracking and effective monitoring of turnaround times.

A total of 40 766 new cases were opened. Of these, 36 078 cases were processed and resolved, while 4 688 remained in progress within the 7–10 working day SLS, resulting in a performance achievement of 88.5% for the financial year.

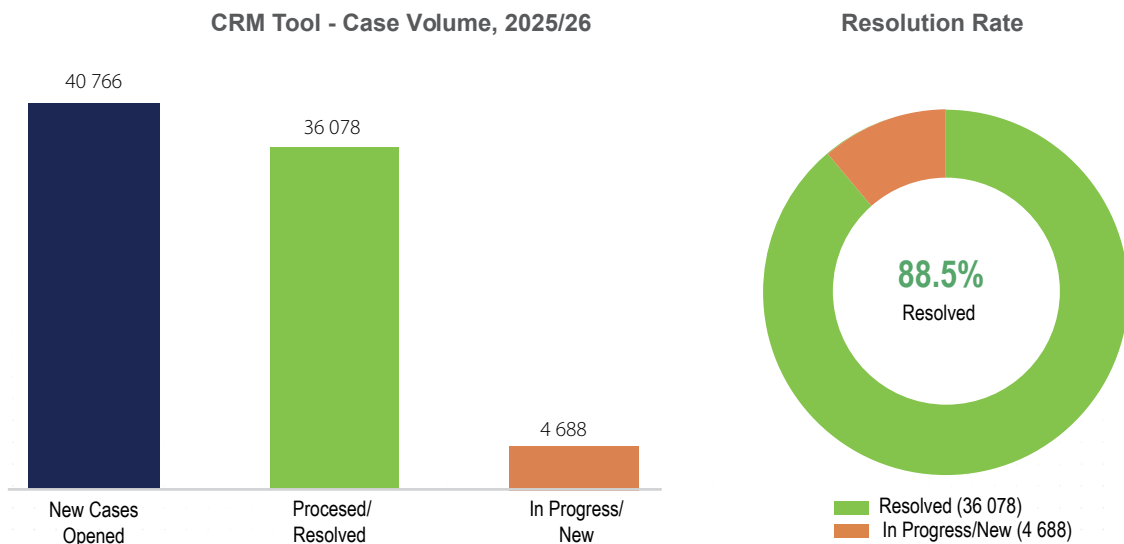


Figure 8: CRM case volume

The SLS of 88.5% reflects the proportion of licence applications resolved within the target turnaround time, while the remaining 11.5% were resolved outside the prescribed turnaround time.

CRM Survey Results (Voice of the Customer)

The Voice of the Customer survey gauges client satisfaction levels regarding licence application services rendered through the CRM tool. Survey questions fall within a broad scope and are categorised in line with the Customer Satisfaction Score industry measurement norms. By the end of the 2025/26 financial year, a cumulative total of 4 463 responses had been received since the survey's inception, reflecting steady growth in client participation throughout the year.

Respondents rated their experience across three service dimensions, each measured on a five-point scale (1 = lowest, 5 = highest).

CRM Survey Results (Voice of the Customer) - 2025/26 Cumulative Responses to Date: 4 463

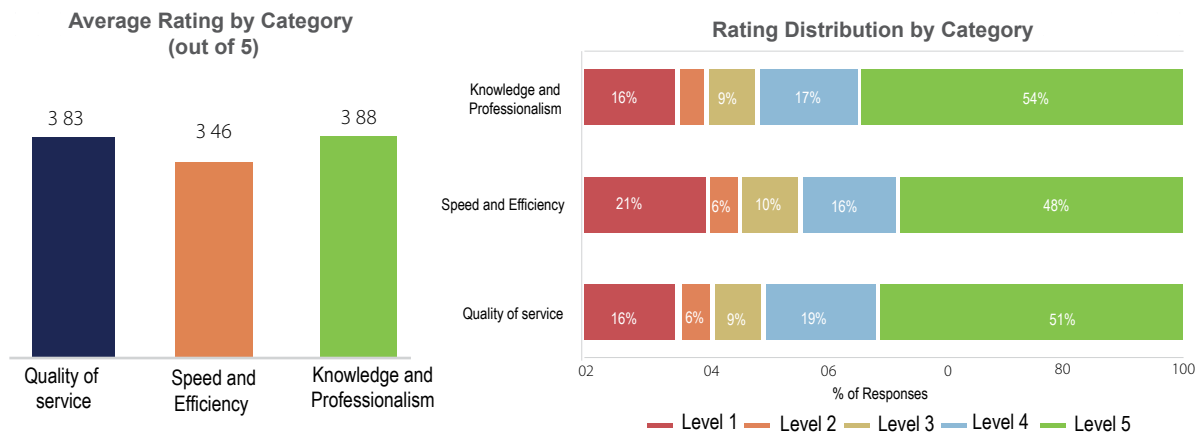


Figure 9: CRM survey results (Voice of the customer)

4

PERFORMANCE INFORMATION

4.1 Overview of Organisational Performance

The SACAA is a scheduled 3A public entity in terms of the PFMA. In terms of this Act, the regulator submits an Annual Performance Plan (APP) to the Minister of Transport for approval, aligned with the five-year Strategic Plan covering the 2025/26 to 2029/30 financial years.

Management reports monthly to the Executive Committee (ExCo) and quarterly to the SACAA Board and the Executive Authority on the APP. The table below presents the SACAA's performance information for the period 1 April 2025 to 31 March 2026, measured against the set objectives and targets.

The entity closed the financial year having successfully achieved all 32 planned SACAA specific targets, resulting in a 100% achievement rate.

In relation to the governance targets, seven of the eight annual targets were achieved, resulting in an achievement rate of 87.5%.

Overall, the organisation recorded 97.5% performance against the targets set out in the 2025/26 Annual Performance Plan (APP).

4.2 Outcomes, Outputs, Output Indicators, Targets and Actual Achievements

	ACHIEVED
	IN PROGRESS
	NOT ACHIEVED
	NOT YET DUE/FUTURE TARGET

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
Outcome 1: Strengthened Safety, Security and Environment Oversight														
1	Risk-based Oversight (RBO) model trials conducted.	Conduct RBO model trials in two audit areas per technical division.	Develop a Master Oversight and Surveillance Plan (MOSP) for identified audit areas for approval by the DCA.	The MOSP for identified audit areas was developed and submitted to the DCA for approval in July 2025.	Conduct RBO trials as per the approved MOSP for ExCo approval and report progress to the Board.	The MOSP was developed and approved by the DCA. This was a Q1 activity. The MOSP implementation commenced in Q2. However, the audits were not completed. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Conduct risk-based oversight trials as per the approved MOSP for ExCo approval and report progress to the Board.	The MOSP provided for audits in line with the approved RBO MOSP. 9 audits were due by the end of October. Of these, 6 audits were completed while 3 remained incomplete. A report was submitted to ExCo and approved. Progress was reported to the Board.	Conduct RBO trials in accordance with the approved MOSP for ExCo approval and report progress to the Board.	All RBO MOSP audits were completed in accordance with the approved MOSP. A report was submitted to ExCo and approved. Progress was reported to the Board.	RBO model trials were conducted in 2 audit areas per technical division. A report was submitted to ExCo and approved. Progress was reported to the Board.	N/A	N/A	
2	ICAO USAP-CMA Preparedness Plan implemented.	90% of the ICAO USAP-CMA Preparedness Plan implemented.	Implement 30% of the ICAO USAP-CMA Preparedness Plan for ExCo approval and report progress to the Board.	14.3% of the ICAO USAP-CMA Preparedness Plan was implemented. A progress report was approved by ExCo. Progress was reported to the Board.	Implement 50% of the ICAO USAP-CMA Preparedness Plan for approval by ExCo and report progress to the Board.	50% of the ICAO USAP-CMA Preparedness Plan was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 70% of the ICAO USAP-CMA Preparedness Plan for approval by ExCo and report progress to the Board.	70% of the ICAO USAP-CMA Preparedness Plan was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 90% of the ICAO USAP-CMA Preparedness Plan for approval by ExCo and report progress to the Board.	100% of the ICAO USAP-CMA Preparedness Plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	100% of the ICAO USAP-CMA Preparedness Plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Some activities depended on the availability of operators for on-site assessments and the implementation of corrective action plans. Despite these dependencies, delivery continued without delays.	N/A	

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
3	Percentage SACAA-specific ICAO USOAP-CMA Corrective Action Plan (CAP) implemented.	96% of the SACAA-specific ICAO USOAP-CMA CAP was implemented.	N/A	N/A	N/A	N/A	N/A	N/A	Implement 96% of the SACAA-specific ICAO USOAP-CMA CAP for approval by ExCo and report progress to the Board.	96% of the ICAO USOAP-CMA audit findings were closed. A report was submitted to and approved by ExCo. Progress was reported to the Board.	96% of the SACAA-specific ICAO USOAP-CMA CAP was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
4	Advanced Air Mobility (AAM) project plan developed.	AAM project plan developed.	Develop the AAM project plan for approval by ExCo.	The AAM project plan was developed and submitted to ExCo for approval. ExCo considered the plan and requested revisions. The revised plan was tabled at ExCo in August. Progress was reported to the Board.	N/A	The AAM project plan was revised to close an Auditor-General (AG) finding. The project plan was approved by ExCo.	N/A	N/A	N/A	N/A	The AAM project plan was developed and approved by ExCo.	N/A	N/A	
5	Percentage AAM project plan implemented.	80% of Year 1 of 3 of the AAM project plan implemented.	N/A	N/A	Implement 30% of the Year 1 activities of the 3-year AAM project plan for approval by ExCo and report progress to the Board.	0% of the AAM project plan was implemented. Progress was reported to ExCo and the Board.	Implement 50% of the Year 1 activities of the 3-year AAM project plan for approval by ExCo and report progress to the Board.	30% of the Year 1 activities of the 3-year AAM project plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 80% of the Year 1 activities of the 3-year AAM project plan for approval by ExCo and report progress to the Board.	80% of the Year 1 activities of the 3-year AAM project plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	80% of Year 1 of the 3-year AAM project plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
6	General Aviation Safety Strategy (GASS) revised.	GASS revised and approved.	Review GASS and submit to ExCo for approval.	GASS was reviewed and scheduled for tabling at ExCo in August for approval.	N/A	GASS was submitted to and approved by ExCo. The GASS project plan for 2025/26 was revised to close an AG finding.	N/A	N/A	N/A	N/A	GASS was revised. The Strategy was approved by ExCo.	N/A	N/A	

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
7	Percentage GASS implemented.	80% of Year 1 activities of the 5-year GASS implemented.	N/A	N/A	Implement 30% of Year 1 activities of the 5-year GASS for approval by ExCo and report progress to the Board.	20% of Year 1 activities of the 5-year GASS was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 60% of Year 1 activities of the 5-year GASS for approval by ExCo and report progress to the Board.	40% of Year 1 of the 5-year GASS was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 80% of Year 1 activities of the 5-year GASS for approval by ExCo and report progress to the Board.	100% of the GASS was implemented. A report was submitted to and approved by ExCo.	100% of Year 1 of the 5-year GASS was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Implementation of GASS was dependent on ExCo approval. The Strategy was approved in Q2, enabling management to deliver all activities in the implementation plan.	N/A	
8	State Action Plan (SAP) on carbon emission reduction reviewed.	The SAP on carbon emission reduction reviewed.	Review the SAP on carbon emission reduction and submit to ExCo for comments.	The SAP on carbon emission reduction was reviewed. A progress report was submitted to ExCo.	Review the SAP on carbon emission reduction and submit to ExCo for approval.	The revised SAP on carbon emission reduction was submitted to ExCo for comments.	N/A	Draft SAP under final review. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	The State Action Plan (SAP) on carbon emission reduction review was completed and presented to ExCo for approval. ExCo approved the SAP. Progress was reported to the Board.	The State Action Plan on carbon emission reduction was reviewed. ExCo approved the SAP. Progress was reported to the Board.	N/A	N/A	
9	Aviation Environmental Protection (AEP) guidelines developed and published.	Develop and publish guidelines for AEP (fuel, airport infrastructure, e.g., green airports).	Engage internal and external stakeholders on guidelines for AEP. Submit progress report to ExCo and report progress to the Board.	Engagements with internal and external stakeholders on guidelines for AEP took place. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Draft guidelines for AEP were developed and submitted to ExCo for comments. Report progress to the Board.	Draft guidelines for AEP were developed and submitted to ExCo for comments. Progress was reported to the Board.	Guidelines for AEP developed and submitted to ExCo for approval. Report progress to the Board.	Guidelines for AEP were developed and submitted to ExCo for approval. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Guidelines for AEP published. Report progress to ExCo and the Board.	Guidelines for AEP were developed and submitted to ExCo for approval. ExCo approved the guidelines and they were published. Progress was reported to the Board.	The guidelines for AEP (fuel, airport infrastructure, e.g., green airports) were developed and published. ExCo approved the guidelines. Progress was reported to the Board.	N/A	N/A	
10	5-phase certification of international aerodromes project plan developed.	5-phase certification of international aerodromes project plan developed.	Develop the 5-phase certification of international aerodromes project plan for approval by ExCo.	A new target was proposed to ExCo due to regulatory changes.	N/A	The project plan was developed pending approval of the amendment. ExCo approved the project plan.	N/A	N/A	N/A	N/A	The 5-phase certification of international aerodromes project plan was developed and approved by ExCo.	N/A	N/A	

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
11	Percentage of 5-phase certification of international aerodromes project plan implemented.	80% of the 5-phase certification of international aerodromes project plan implemented.	Implement 30% of the 5-phase international aerodrome certification project for approval by ExCo.	A submission to amend the target was submitted by ExCo. The amendments were tabled at the Board meeting in July 2025. Progress was reported to the Board.	Implement 30% of the 5-phase international aerodrome certification project for approval by ExCo.	The project plan was approved by ExCo in Q2. Progress was reported to the Board.	Implement 60% of the 5-phase international aerodrome certification project for approval by ExCo.	50% of the 5-phase international aerodrome certification project was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 80% of the 5-phase international aerodrome certification project for approval by ExCo.	90% of the 5-phase international aerodrome certification project was completed. A report was submitted to ExCo for approval.	90% of the 5-phase certification of international aerodromes project plan was implemented. A report was submitted to and approved by ExCo.	This target was revised during the financial year. Although delays in implementation were anticipated, many of the planned activities were successfully delivered.	N/A	
Outcome 2: Optimised Financial Sustainability														
12	Financial Sustainability Plan developed.	Financial Sustainability Plan developed.	Financial Sustainability Plan developed for approval by ExCo. Report progress to the Board.	The Financial Sustainability Plan was developed and submitted to ExCo and the Board. The plan was approved by ExCo and the Board.	N/A	The Financial Sustainability Plan was revised to close an AG finding. The revised project plan was approved by ExCo and progress was reported to the Board.	N/A	N/A	N/A	N/A	The Financial Sustainability Plan was developed. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
13	Percentage of Financial Sustainability Plan implemented.	90% of the Financial Sustainability Plan implemented.	N/A	N/A	30% of the Financial Sustainability Plan activities implemented for approval by ExCo. Report progress to the Board.	50% of the Financial Sustainability Plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	60% of the Financial Sustainability Plan activities implemented for approval by ExCo. Report progress to the Board.	80% of the Financial Sustainability Plan was implemented. A report was submitted to ExCo and was approved. Progress is reported to the Accounting Authority.	90% of the Financial Sustainability Plan activities implemented for approval by ExCo. Report progress to the Board.	100% of the Financial Sustainability Plan has been implemented. A report was submitted to ExCo and was approved. Progress is reported to the Board.	100% of the Financial Sustainability Plan was implemented. A report was submitted to ExCo and was approved. Progress was reported to Board.	The activities in the Financial Sustainability Plan were dependent on external parties such as National Treasury and the DoT. However, all activities were concluded without challenges from these parties.	N/A	

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
Outcome 3: Optimised Human Capital														
14	Human Capital 5-Year Strategy developed	Human Capital 5-Year Strategy developed.	N/A	N/A	Draft Human Capital Strategy developed for comments by internal stakeholders. Report progress to ExCo and the Board.	Development of the Human Capital Strategy was in progress. Stakeholder consultation commenced during the quarter. Progress was reported to ExCo and the Board.	Human Capital Strategy developed and submitted to ExCo for comments. Report progress to the Board.	The Human Capital 5-Year Strategy was developed and submitted to ExCo for comments. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Human Capital 5-Year Strategy developed and submitted to ExCo and the Board for approval.	The Human Capital 5-Year Strategy was developed and approved by the ExCo and the Board.	The Human Capital 5-Year Strategy was developed and approved by the Board.	N/A	N/A	
15	Year 5 of the 5-year Human Capital Plan developed.	Year 5 of the 5-year Human Capital Plan developed.	Year 5 of the 5-year Human Capital Plan developed for approval by ExCo and the Board.	Year 5 of the 5-year Human Capital Plan was developed and approved by ExCo and the Board.	N/A	Year 5 of the 5-year Human Capital Plan was revised to close an AG finding.	N/A	N/A	N/A	N/A	The Year 5 Human Capital Plan was developed. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
16	Percentage Year 5 of the 5-year Human Capital Plan Implemented.	100% of Year 5 of the 5-year Human Capital Plan implemented.	N/A	36% of the Human Capital Plan was achieved. Progress report was submitted to ExCo and approved. Progress was reported to the Board.	30% of Year 5 of the 5-year Human Capital Plan implemented for approval by ExCo and report progress to Board.	30% of Year 5 of the 5-year Human Capital Plan was implemented. A report was submitted to ExCo and was approved. Progress is reported to Board.	60% of Year 5 of the 5-year Human Capital Plan implemented for approval by ExCo and report progress to Board.	50% of the Human Capital Plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	100% of Year 5 of the 5-year Human Capital Plan implemented for approval by ExCo. Report progress to the Board.	100% of the Human Capital Plan was achieved. A report was submitted to and approved by ExCo. Progress was reported to the Board.	100% of Year 5 of the 5-year Human Capital Plan implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
17	Organisational structure reviewed.	Organisational structure review conducted.	Develop a project plan for the organisational structure review for approval by the DCA.	The project plan for the organisational structure review was submitted to the DCA and approved.	Implement 30% of the organisational structure review project plan for approval by ExCo and report progress to the Board.	30% of the organisational structure review project plan was implemented. Progress was reported to ExCo and the Board.	Implement 60% of the organisational structure review project plan for approval by ExCo and report progress to the Board.	55% of the organisational structure review project was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 95% of the organisational structure review project plan for ExCo approval and report progress to the Board.	100% of the organisational structure review project plan was completed. A report was submitted to and approved by ExCo and ExCo approved. Progress was reported to the Board.	The organisational structure review was conducted. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
Outcome 4: Optimised Innovation Technology Capability														
18	ICT Plan developed.	ICT Plan developed.	Develop the ICT Plan for approval by ExCo and report progress to the Board.	The ICT Plan was developed and approved by ExCo. Progress was reported to the Board.	N/A	The ICT Plan was revised to close an AG finding.	N/A	N/A	N/A	N/A	The ICT Plan was developed and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
19	Percentage ICT Plan implemented.	100% of Year 3 of the 3-year ICT Plan implemented.	N/A	N/A	Implement 30% of Year 3 of the 3-year ICT Plan for approval by ExCo and report progress to the Board.	35% of Year 3 of the 3-year ICT Plan was implemented. Progress was reported to ExCo and the Board.	Implement 60% of Year 3 of the 3-year ICT Plan for approval by ExCo and report progress to the Board.	60% of the ICT annual Plan was implemented as at the end of Q2. A report was submitted to and approved by ExCo. Progress was reported to the Board.	Implement 100% of Year 3 of the 3-year ICT Plan for approval by ExCo and report progress to the Board.	100% of the ICT Plan was implemented. ExCo approved the report and progress was reported to the Board.	100% of Year 3 of the 3-year ICT Plan was implemented. ExCo approved the report and progress was reported to the Board.	N/A	N/A	
20	Phase 2 of 3 of the Cybersecurity Plan developed.	Phase 2 of 3 of the Cybersecurity Plan developed.	Phase 2 of 3 of the Cybersecurity Plan developed for approval by ExCo and report progress to the Board.	The Cybersecurity Plan was developed and approved by ExCo. Progress was reported to the Board.	N/A	The Cybersecurity Plan was revised to close an AG finding.	N/A	N/A	N/A	N/A	Phase 2 of 3 of the Cybersecurity Plan was developed and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
21	Percentage Cybersecurity Strategy implemented.	90% of Phase 2 of the 3-phase Cybersecurity Strategy implemented.	N/A	N/A	30% of Phase 2 of the 3-phase Cybersecurity Strategy implemented for approval by ExCo and report progress to the Board.	20% of Phase 2 of the 3-phase Cybersecurity Strategy was implemented. Progress was reported to ExCo and the Board.	60% of Phase 2 of the 3-phase Cybersecurity Strategy implemented for approval by ExCo and report progress to the Board.	50% of the Cybersecurity Strategy was achieved as at the end of the quarter. A report was submitted to ExCo and was approved. Progress was reported to the Board.	90% of Phase 2 of the 3-phase Cybersecurity Strategy implemented for approval by ExCo and report progress to the Board.	100% of the Cybersecurity Strategy was achieved. ExCo approved the quarterly report. Progress was reported to the Board.	100% of Phase 2 of the 3-phase Cybersecurity Strategy was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	The Cybersecurity Strategy included an activity involving external parties, namely the sourcing of a 24/7 Security Operations Centre (SOC) service provider. Management was able to source an interim service provider when the tender process was unsuccessful.	N/A	

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
22	Data Management Strategy (DMS) developed.	Data Management Strategy developed.	Stakeholder consultation on the development of the Data Management Strategy and submit a progress report to ExCo.	A task team to develop the DMS was set up and consultation commenced with ICT. Progress was reported to ExCo and approved.	Develop a draft Data Management Strategy and report progress to ExCo.	The process to appoint the service provider was ongoing. Progress was reported to ExCo.	Data Management Strategy submitted to ExCo for comments.	The Data management Strategy was submitted to ExCo for comments. A report was submitted to and approved by ExCo.	Data Management Strategy submitted to ExCo for approval.	The Data Management Strategy was approved by ExCo.	The Data Management Strategy was developed and approved by ExCo.	N/A	N/A	
Outcome 5: Improved Stakeholder Management and service excellence														
23	Stakeholder Management Strategy developed.	Stakeholder Management Strategy developed.	Stakeholder Management Strategy developed for approval by the Board.	The service provider for the development of the Stakeholder Management Strategy was appointed, and the onboarding process was finalised. The strategy was developed in July 2025 for approval by ExCo. Progress was reported to the Board.	N/A	The Stakeholder Management Strategy was developed and approved by ExCo. The Strategy was submitted to the Human Resources Committee for recommendation to the Board for approval.	N/A	The Board approved the Stakeholder Management Strategy.	N/A	N/A	Stakeholder Management Strategy was developed and approved by the Board.	N/A	N/A	
24	Percentage Stakeholder Management Strategy implemented.	80% of Year 1 of the 5-year Stakeholder Management Strategy implemented.	N/A	N/A	30% of Year 1 of the 5-year Stakeholder Management Strategy implemented for approval by ExCo and report progress to the Board.	0% of Year 1 of the 5-year Stakeholder Management Strategy was implemented. Progress was reported to ExCo and the Board.	60% of Year 1 of the 5-year Stakeholder Management Strategy implemented for approval by ExCo and report progress to the Board.	60% of the Stakeholder Management Strategy was implemented. A report was submitted to ExCo and approved. Progress was reported to the Board.	80% of Year 1 of the 5-year Stakeholder Management Strategy implemented for approval by ExCo and report progress to the Board.	100% of the Stakeholder Management Strategy was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	100% of Year 1 of the 5-year Stakeholder Management Strategy was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	The organisation planned for potential delays in the approval of the Stakeholder Management Strategy. However, the organisation was able to implement all the planned activities in the project plan.	N/A	

No	Annual Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
25	Client Satisfaction Survey project plan developed.	Client Satisfaction Survey project plan developed.	Client Satisfaction Survey project plan developed for approval by ExCo.	The Client Satisfaction Survey project plan was approved by ExCo and the Board.	N/A	The Client Satisfaction Survey project plan was revised and approved by ExCo. Progress was reported to the Board.	N/A	N/A	N/A	N/A	The Client Satisfaction Survey project plan was developed and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
26	Percentage Client Satisfaction Survey project plan implemented.	80% of Phase 1 of 2 of the Client Satisfaction Survey project plan implemented.	N/A	N/A	30% of Phase 1 of 2 of the Client Satisfaction Survey project plan implemented for approval by ExCo and report progress to the Board.	30% of Phase 1 of 2 of the Client Satisfaction Survey project plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	50% of Phase 1 of 2 of the Client Satisfaction Survey project plan implemented for approval by ExCo and report progress to the Board.	60% of the Client Satisfaction Survey project plan was implemented. A report was submitted to ExCo and was approved. Progress was reported to the Board.	80% of Phase 1 of 2 of the Client Satisfaction Survey project plan implemented for approval by ExCo and report progress to the Board.	80% of the Client Satisfaction Survey project plan was achieved and a report was submitted to and approved by ExCo. Progress was reported to the Board.	80% of Phase 1 of 2 of the Client Satisfaction Survey project plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
27	Year 3 of 3 of the Transformation project plan developed.	Year 3 of 3 of the Transformation project plan developed.	Year 3 of 3 of the Transformation project plan developed for approval by ExCo and report progress to the Board.	The Transformation project plan was developed and approved by ExCo and the Board.	N/A	The Transformation project plan was revised in Q2 to close an AG finding.	N/A	N/A	N/A	N/A	Year 3 of 3 of the Transformation Project Plan was developed and approved by ExCo. Progress was reported to Board.	N/A	N/A	
28	Percentage Transformation plan implemented.	100% of Year 3 of 3 of the Transformation Plan implemented.	N/A	N/A	30% of Year 3 of 3 of the Transformation Plan implemented for approval by ExCo and report progress to the Board.	25% of Year 3 of 3 of the Transformation Plan has been achieved and a report was submitted to and approved by ExCo. Progress was reported to the Board.	70% of Year 3 of 3 of the Transformation Plan implemented for approval by ExCo and report progress to the Board.	65% of the Transformation Plan was achieved as at the end of the quarter. A report was submitted to ExCo and was approved. Progress was reported to the Board.	100% of Year 3 of 3 of the Transformation Plan implemented for approval by ExCo and report progress to the Board.	100% of the Transformation Plan was achieved. A report was submitted to and approved by ExCo. Progress was reported to the Board.	100% of Year 3 of 3 of the Transformation Plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	

No	Annual Performance Indicator	Annual Targets	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Actual	Quarter 4 Target	Quarter 4 Actual	Annual Actual	Reason for Variance	Corrective Action Taken	Status
29	International Relations (IR) Strategy developed.	International Relations Strategy developed.	N/A	N/A	Draft IR Strategy and submit to ExCo for comments.	The process of developing the IR Strategy commenced. Progress was reported to ExCo.	N/A	The IR strategy was developed and submitted to ExCo for comments. A report was submitted to ExCo and was approved.	IR Strategy developed and submitted to ExCo for approval.	The IR Strategy was developed and approved by ExCo.	The IR Strategy was developed and approved by ExCo.	N/A	N/A	
Outcome 6: Sustained good governance and organisational effectiveness														
30	Unqualified audit outcome by AGSA in the 2025/26 audit.	Unqualified audit in the 2025/26 audit achieved.	N/A	N/A	Unqualified audit achieved in the 2025/26 audit. Submit report to the Board for approval.	The AGSA audit will take place at the end of the financial year.	N/A	N/A	N/A	N/A	The AGSA 2025/26 audit is in progress.	The AGSA audit has commenced and will be concluded in July 2026.	N/A	
31	Percentage implementation of action plans to address audit findings. In the 2024/25 audit.	100% of the 2024/25 AG audit findings resolved.	N/A	N/A	N/A	A Corrective Action Plan was developed to close the AG audit findings for approval by ExCo.	50% of the 2024/25 AG audit findings resolved. Submit progress report to ExCo for approval and report progress to the Board.	100% of the AGSA findings were closed. A report was submitted to ExCo and was approved. Progress was reported to the Board.	100% of the 2024/25 AG audit findings were resolved. Submit progress report to ExCo for approval and report progress to the Board.	100% of the 2024/25 AGSA audit findings were closed. A report was submitted to and approved by ExCo and the Board.	100% of 2024/25 AG audit findings were resolved. A report was submitted to and approved by ExCo and the Board.	N/A	N/A	
32	Environmental, Social and Governance (ESG) assessment conducted.	ESG assessment conducted.	Develop specifications to appoint a service provider to conduct an ESG assessment on SACAA.	The specifications for the appointment of a service provider to conduct the ESG assessment were developed and submitted to SCM. A progress report was submitted to ExCo.	Advertise the RFQ and appoint the service provider.	The RFQ was advertised twice with no successful bidder identified. The RFQ was advertised again.	Conduct ESG assessment and invite comments from ExCo on the draft ESG report.	The appointment of the service provider was imminent with a suitable supplier identified through the SCM process. A report was submitted to ExCo and was approved. Progress was reported to the Board.	Submit final ESG report to ExCo for approval.	The ESG assessment was completed, and a report was submitted to ExCo. ExCo approved the report.	ESG assessment conducted. ExCo approved the report.	N/A	N/A	

Table 12: Organisational performance information, 2025/26

Note: In relation to quantitative targets, performance that is above 100% must be explained in the Reason for Variance and Corrective Action column. All negative variances according to the quarterly and annual targets must also be explained.

No	Output Indicator	Annual Target	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Progress	Quarter 4 Target	Quarter 4 Progress	Annual Actual	Reason for Variance	Corrective Action Taken for any deficiencies	Status
1	Value of wasteful and fruitless expenditure incurred per case.	Zero cases of fruitless and wasteful expenditure incurred above R500k per case.	Report on the status of wasteful and fruitless expenditure cases to ExCo and the Board.	No fruitless and wasteful expenditure over R500k was incurred. A progress report was submitted to ExCo and was approved. Progress was reported to the Board.	Report on the status of wasteful and fruitless expenditure cases to ExCo and Board.	No fruitless and wasteful expenditure over R500k was incurred. Progress was reported to ExCo and the Board.	Report on the status of wasteful and fruitless expenditure cases to ExCo and the Board.	No fruitless and wasteful expenditure over R500k was incurred. A report was submitted to ExCo and was approved. Progress was reported to the Board.	Report on the status of wasteful and fruitless expenditure cases to ExCo and the Board.	No fruitless and wasteful expenditure over R500k was incurred. Progress was reported to and approved by ExCo. Progress was reported to the Board.	Zero cases of fruitless and wasteful expenditure were incurred above R500k per case. Progress was reported to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
2	Value of irregular expenditure incurred per case.	Zero cases of irregular expenditure incurred above R500k per case.	Report on the status of irregular expenditure cases to ExCo and the Board.	No irregular expenditure over R500k was incurred. A progress report was submitted to ExCo and was approved. Progress was reported to the Board.	Report on the status of irregular expenditure cases to ExCo and the Board.	No irregular expenditure over R500k was incurred. Progress was reported to ExCo and the Board.	Report on the status of irregular expenditure cases to ExCo and the Board.	No irregular expenditure over R500k was incurred. A report was submitted to ExCo and was approved. Progress was reported to the Board.	Report on the status of irregular expenditure cases to ExCo and the Board.	No irregular expenditure over R500k was incurred. Progress was reported to and approved by ExCo. Progress was reported to the Board.	Zero cases of irregular expenditure were incurred above R500k per case. Progress was reported to and approved by ExCo. Progress was reported to the Board.	AGSA raised a deficiency in the published RFQs that did not specify the 80/20 principle.	Management cancelled all RFQs as soon as the finding was raised and reissued with the correct wording. Management introduced a checklist that verifies that all requirements are included in the RFQs that are published.	

No	Output Indicator	Annual Target	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Progress	Quarter 4 Target	Quarter 4 Progress	Annual Actual	Reason for Variance	Corrective Action Taken for any deficiencies	Status
3	Percentage of suppliers paid within 30 days.	95% of invoices paid within 30 days of receipt of valid invoices received by Finance.	Pay 95% of all invoices within 30 days of receipt of a valid invoice submitted to Finance for approval by ExCo and report progress to the Board.	100% of invoices paid within 30 days of receipt of a valid invoice submitted to Finance. A progress report was submitted to ExCo and was approved. Progress was reported to the Board.	Pay 95% of all invoices within 30 days of receipt of a valid invoice submitted to Finance for approval by ExCo and report progress to the Board.	99% of invoices paid within 30 days of receipt of a valid invoice submitted to Finance. Progress was reported to ExCo and the Board.	Pay 95% of all invoices within 30 days of receipt of a valid invoice submitted to Finance for approval by ExCo and report progress to the Board.	99% of the suppliers were paid within 30 days. A report was submitted to ExCo and Progress was reported to the Board.	Pay 95% of all invoices within 30 days of receipt of a valid invoice submitted to Finance for approval by ExCo and report progress to the Board.	99.9% of the invoices were paid within 30-days. A report was submitted to and approved by ExCo. Progress was reported to the Board.	99% of valid invoices received by Finance were paid within 30 days. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	
4	Percentage Parliamentary Questions (PQs) responded to.	100% responses to Parliamentary Questions finalised.	100% of Parliamentary questions finalised and a progress report approved by ExCo.	Five PQs were successfully processed during the reporting period. The target of 100% was achieved and progress was reported to ExCo.	100% of PQs finalised and a progress report approved by ExCo.	100% of the PQs received were processed successfully. A report was submitted to ExCo for approval.	100% of PQs finalised and a progress report approved by ExCo.	Ten PQs were processed during the reporting period resulting in a 100% achievement of the target. A report was submitted to ExCo and was approved. Progress was reported to the Board.	100% of PQs finalised and a progress report approved by ExCo.	One PQ was processed during the quarter. The target was therefore achieved at 100%. A report was submitted to and approved by ExCo.	100% of the PQs received were finalised within the prescribed timelines. A report was submitted to and approved by ExCo.	N/A	N/A	
5	Forensic Fraud and Corruption Annual Plan developed and approved by the Board.	Forensic Fraud and Corruption Annual plan developed.	Forensic Fraud and Corruption Annual Plan developed and approved by the Board.	The Forensic Fraud and Corruption Annual Plan was developed and was approved by the Board.	N/A	The Forensic Fraud and Corruption Annual Plan was revised and was approved by ExCo. The plan was submitted to the Board for approval.	N/A	N/A	N/A	N/A	Forensic Fraud and Corruption Annual Plan was developed. The plan was approved by ExCo and the Board.	N/A	N/A	

No	Output Indicator	Annual Target	Quarter 1 Target	Quarter 1 Actual	Quarter 2 Target	Quarter 2 Actual	Quarter 3 Target	Quarter 3 Progress	Quarter 4 Target	Quarter 4 Progress	Annual Actual	Reason for Variance	Corrective Action Taken for any deficiencies	Status
6	Percentage of the Forensic Fraud and Corruption Annual Plan implemented.	95% of the Forensic Fraud and Corruption Annual Plan implemented.	N/A	N/A	45% of the Forensic Fraud and Corruption Annual Plan implemented and report to ExCo and the Board.	30% of the Forensic Fraud and Corruption Annual Plan was implemented. Progress was reported to ExCo.	75% of the Forensic Fraud and Corruption Annual Plan implemented and report to ExCo and the Board.	55% of the Forensic Fraud and Corruption Annual Plan was implemented by the end of the quarter. A report was submitted to ExCo and was approved. Progress was reported to the Board.	95% of the Forensic Fraud and Corruption Annual Plan implemented and report to ExCo and the Board.	100% of the Forensic Fraud and Corruption Annual Plan was implemented. Progress was reported to ExCo and the Board.	100% of the Forensic Fraud and Corruption Annual Plan was implemented. Progress was reported to ExCo and the Board.	N/A	N/A	
7	Ethics Plan developed and approved by the Board.	Ethics Plan developed and approved by the Board.	Ethics Plan developed and approved by the Board.	The Ethics Plan was developed and approved by ExCo and the Board.	N/A	The Ethics Plan was revised and was approved by ExCo. The plan was submitted to Board for approval.	N/A	N/A	N/A	N/A	Ethics Plan was developed and approved by the Board.	N/A	N/A	
8	Percentage Ethics Plan implemented.	95% of the Ethics Plan activities implemented.	N/A	N/A	45% of the Ethics Plan activities implemented and report progress to the Board.	45% of the Ethics Plan has been implemented. Progress was reported to ExCo and presented to the Board.	75% of the Ethics Plan activities implemented and report progress to the Board.	80% of the Ethics Plan was achieved. A report was submitted to ExCo and was approved. Progress was reported to the Board.	95% of the Ethics Plan activities implemented and report progress to the Board.	100% of the Ethics Plan was implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	100% of the Ethics Plan activities implemented. A report was submitted to and approved by ExCo. Progress was reported to the Board.	N/A	N/A	

Table 13: Governance targets, 2025/26

Note: In relation to quantitative targets, performance that is above 100% must be explained in the Reason for Variance and Corrective Action columns. All negative variances according to the quarterly and annual targets must also be explained.

4.3 Master Oversight and Surveillance Plan (MOSP)

As a safety and security regulator, the SACAA conducts surveillance and oversight inspections on operators across all civil aviation areas.

The following tables provide a comprehensive analysis of the Master Oversight and Surveillance Plan (MOSP) activities per technical area.

The cumulative MOSP performance for Aviation Safety Operations (ASO) exceeded its target, achieving 101.11%. Meanwhile, the Southern Regional Office (SRO) MOSP performance stood at 93.58% against an annual target of 95%.

ASO MOSP 2025/26																										
	MOSP Annual Target	Q1		Q1		Quarterly to Date		Q2		Quarterly to Date		Q3		Quarterly to Date		Q4		Quarterly to Date		Q4		Quarterly %		YTD STATUS		
		Target	Actual	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S	Actual	Target	Actual	%				
	Operations	Renew Target	Renew Act.	Surv Target	Surv Act.	R	S	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S				
1	High/L Air Operators	57	55	20	23	9	9	3	5	44.44%	17	5	18	4	100%	17	5	14	4	81.82%	14	1	20	10	200%	101.30%
2	Aerial Work Air Operators	80	76	17	17	16	2	10	0	55.56%	14	7	13	7	95.24%	14	5	12	5	89.47%	36	3	41	5	117.95%	95.88%
3	RPAS Operators	68	67	14	14	21	8	13	4	58.62%	18	0	19	0	105.56%	18	4	16	4	90.91%	11	2	19	6	192.31%	98.78%
4	Foreign Air Operators	N/A	N/A	85	92	N/A	23	N/A	9	39.13%	N/A	22	N/A	19	86.36%	N/A	24	N/A	19	79.17%	N/A	16	N/A	45	281.25%	108.24%
5	Special Air Events, Airshows and Other	NA	NA	12	15	NA	3	NA	4	133.33%	NA	3	NA	4	133.33%	NA	3	NA	3	100%	NA	3	NA	4	133.33%	125.00%
6	General Aviation Ramp Inspections (Part 91 & 94),	NA	NA	150	154	NA	40	NA	40	100%	NA	39	NA	39	100%	NA	40	NA	40	100%	NA	31	NA	35	112.90%	102.67%
7	Recreation Aviation Airfield & Site Inspections	NA	NA	40	45	NA	10	NA	11	110%	NA	12	NA	13	108.33%	NA	10	NA	10	100%	NA	8	NA	11	137.50%	112.50%
8	Commercial NITCA AOC (Part 96)	10	10	10	10	3	3	3	3	100%	1	3	1	3	100%	3	3	3	3	100%	3	1	3	1	100%	100%
9	Aviation Recreational Organisations (Part 149)	12	12	13	13	2	2	2	2	100%	3	6	3	6	100%	1	2	1	2	100%	6	3	6	3	100%	100%
10	Aircraft Design Organisations (ADO)	7	5	7	8	0	0	0	0	100%	2	5	2	5	100%	0	1	0	1	100%	5	1	3	2	83.33%	92.86%
11	Aircraft Maintenance (AM/O)	238	235	183	183	55	42	55	42	100%	72	44	72	44	100%	48	46	48	46	100%	63	51	60	51	97.37%	99.29%
12	Aviation Manufacturing Organisation (AMORG)	16	15	16	16	4	5	4	5	100%	2	5	2	5	100%	5	2	5	2	100%	5	4	4	4	88.89%	96.88%
13	Delegated Airworthiness Representatives (DAR)	11	12	12	14	4	2	2	2	66.67%	4	3	6	3	128.57%	2	3	2	3	100%	1	4	2	5	140%	108.70%
Total		499	487	579	604	114	149	92	127	83.27%	133	154	136	152	100.35%	108	148	101	142	94.92%	144	128	158	182	125.00%	101.11%

Table 14: ASO MOSP, Quarter 4, 2025/26

ASO MOSP 2025/26 - SRO Cape Town																																		
	MOSP Annual Target					Q1		Q1		Quarterly		Q2		Q2		Quarterly		Q3		Q3		Quarterly		Q4		Q4		Quarterly		YTD STATUS				
						Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date		Target	Actual	to Date	%
	Operations	Renew Target	Renew Act.	Surv Target	Surv Act.	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S			
1	High/Low Air Operators	15	14	3	2	4	1	4	0	80%	3	0	3	0	100%	4	2	3	2	83.33%	4	0	4	0	100%	4	0	88.89%	88.89%					
2	Aerial Work Air Operators	18	17	4	3	5	1	4	2	100%	1	2	3	0	100%	7	1	7	1	100%	5	0	3	0	60%	90.91%								
3	RPAS Operators	29	26	3	2	8	1	8	0	88.89%	6	1	8	1	128.57%	9	1	5	1	60%	6	0	5	0	83.33%	87.50%								
4	Aircraft Maintenance Organisations (AMO)	33	33	4	5	8	1	6	1	77.78%	9	0	9	0	100%	10	2	14	2	133.33%	6	1	4	2	85.71%	102.70%								
Total		95	90	14	12	25	4	22	3	86.21%	19	3	23	1	109.09%	30	6	29	6	97.22%	21	1	16	2	81.82%	93.58%								

Table 15: ASO MOSP SRO, 2025/26

4.3.2 Aviation Security (AvSec) MOSP

During the reporting period, Aviation Security (AvSec) achieved oversight performance of 115.89% by the end of March 2026, against a target of 100%.

LEGEND:
COMPLETE / TARGET ACHIEVED
IN PROGRESS
INCOMPLETE
DUE AT A LATER DATE

AVSEC MOSP 2025/26																								
Strategic Objective	MOSP Annual Target					Q1 Target		Q1 Actual		Q2 Target		Q2 Actual		Q3 Target		Q3 Actuals		Q4 Target		Q4 Actuals		Q4 Status	YTD STATUS	
	*Renewal Target	Renewal Actual.	**Surv Target	Surv Actual	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S				
Achieve a Step Change in Regulating Aviation Safety and Security	Operations	23	23	379	336	7	86	7	81	8	87	8	93	7	101	7	101	1	105	1	109	103.77%	101.24%	
	Airports and Airlines (Scheduled)																							
	Non-Scheduled Airlines	129	121	20	14	27	0	28	1	23	0	34	5	30	0	30	8	49	20	47	22	100%	117.45%	
	Regulated Agents and Known Consignors	118	114	182	231	62	28	60	47	27	37	30	53	14	58	13	67	15	59	14	82	129.73%	122%	
	Dangerous Goods	187	184	181	205	38	59	49	70	49	55	52	65	42	38	51	43	58	29	51	43	108.05%	115.22%	
	Training Organisations	23	21	59	80	8	13	8	24	8	13	8	21	3	22	4	23	4	11	1	22	153.33%	135.37%	
Screening Organisations	30	56	66	68	8	18	13	18	17	6	17	11	26	13	11	16	11	3	20	23	18	178.26%	141.67%	
	Total MOSP Activities	510	519	887	934	150	204	165	241	121	209	143	263	109	230	121	253	130	244	137	296	115.78%	115.89%	

Table 16: AvSec MOSP, 2025/26

* Renewal – New approvals and renewal audits

** Surveillance – Surveillance and follow-up audits (including the addressing of safety and security concerns)

***Percentages represent actual performance against planned targets for the financial year to date

4.3.3 Aviation Safety Infrastructure (ASI) MOSP

The Aviation Safety Infrastructure (ASI) MOSP implementation exceeded the set target, reaching 108% at the end of the reporting period.

LEGEND:	
	COMPLETE / TARGET ACHIEVED
	IN PROGRESS
	INCOMPLETE
	DUE AT A LATER DATE

AVSEC MOSP 2025/26																						
Strategic Objective	MOSP Annual Target					Q1 Target		Q1 Actual		Q2 Target		Q2 Actual		Q3 Target		Q3 Actuals		Q4 Target		Q4 Actuals		YTD STATUS YTD%
	Operations	*Renewal Target	Renewal Actual	**Surv Target	Surv Actual	R	S	R	S	R	S	R	S	R	S	R	S	R	S	R	S	
Achieve a Step Change in Regulating Aviation Safety and Security	1	ATS	23	23	26	5	6	5	6	6	6	7	6	7	4	7	4	5	7	5	9	106%
	2	ADFA	20	25	28	5	6	6	7	8	0	9	5	6	5	10	6	1	8	0	10	136%
	3	CNS	0	0	24	0	7	0	7	0	7	0	7	0	7	0	7	0	4	0	3	96%
	4	AEP	0	0	13	0	3	0	3	0	4	0	4	0	2	0	2	0	4	0	4	100%
	5	MET	59	58	101	110	18	24	18	23	20	23	20	33	16	10	16	10	5	44	4	44
	Total	102	106	181	201	28	46	29	46	34	40	35	56	29	28	33	29	11	67	9	70	108%

Table 17: ASI MOSP, 2025/26

*Renewal – New approvals and renewal audits

**Surveillance – Surveillance and follow-up audits (including the resolution of safety and security concerns)

LEGEND:	
	COMPLETE
	IN PROGRESS
	INCOMPLETE
	DUE AT A LATER DATE

TSP MOSP 2025/26																				
	MOSP Annual Target	Q1		Q1		Q2		Q2		Q3		Q3		Q4		Q4		YTD STATUS		
		Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date	Target	Actual	to Date				
	Operations	Renew Target	Renew Act.	Surv Act.	R	S	R	S	R	S	R	S	R	S	R	S	R	S		
1	Aviation Training Organisation	37	34	175	8	35	8	38	9	43	8	40	7	47	6	45	13	55	94%	96%
2	Flight Simulation Training Device	152	151	NA	20	NA	24	NA	63	N/A	57	N/A	50	NA	52	N/A	19	NA	104%	99%
3	Part 138 Air Ambulance Inspections	19	17	NA	4	NA	4	NA	4	NA	4	N/A	4	NA	4	N/A	7	NA	100%	89%
4	Part 141 First Aid Inspections	17	17	NA	3	NA	5	NA	5	NA	5	N/A	6	NA	6	N/A	3	NA	100%	100%
5	Airport CAPSCA Inspection	21	20	NA	5	NA	4	NA	8	NA	8	N/A	7	NA	7	N/A	1	NA	100%	95%
Total		246	239	175	40	35	45	38	89	43	82	40	92%	74	47	75	45	55	99%	97%

Table 18: TSP MOSP, 2025/26

4.4 State of Aviation Safety

This report provides an assessment of aviation incidents and investigations that occurred in South Africa during the reporting period. The report also presents performance relating to completed investigation reports, as well as the safety performance of aviation operations, including safety recommendations issued in response to matters identified as requiring attention and/or interventions by operators, maintenance, design and manufacturing organisations, and the SACAA.

Data in this 2025/26 Annual Report is based on the most current verified information available at the time of publication, compiled between 1 April 2025 and 31 March 2026.

South Africa continues to hold a zero fatal accident rate in the commercial airline sector, an achievement the State has sustained for almost four decades. This is a commendable achievement considering that South Africa has one of the busiest air traffic environments in Africa.

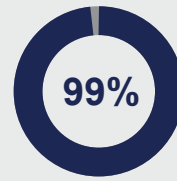
The GA accident rate for 2025/26 reflects a complex and dynamic risk environment. While South Africa saw a significant increase in fatal accidents, with 17 fatal accidents recorded, resulting in 24 fatalities, total accident figures decreased to 76, down 43% from the 2024/25 financial year. Conversely, serious incidents rose to 68, up 127% from the 2024/25 financial year.

Despite the decrease in total accident volumes, the overall severity of occurrences has increased, demonstrating the need for targeted interventions, proactive risk monitoring, and strengthened inter-agency collaboration. AIID's contributions, alongside those of the broader SACAA and industry stakeholders, have resulted in several measurable gains, showcasing the resilience of the safety oversight system and its ability to adapt to emerging challenges. These key achievements are summarised below:

- Safety recommendations achieved a 90% closure rate since 2020.
- A 43% reduction in the number of accidents was recorded.

Aircraft Accidents Dashboard

The detail below illustrates the delivery status of accident reports:



(131 of 133) of the reports for all accidents that occurred in the 2024/25 financial year have been completed. The remaining aircraft accident reports will be completed during the 2026/27 financial year.



(38 of 76) of the reports for all accidents that occurred in the 2025/26 financial year have been completed. The remaining aircraft accident reports will be completed during the 2026/27 financial year.

Total Accidents Overview

The report presents a detailed assessment of the state of aviation safety based on investigations conducted in line with ICAO Annex 13 and national regulations. It covers accident and incident trends, risk patterns, and systemic vulnerabilities, while also documenting key developments, including the increase in fatal accidents. This reporting period marked a return to heightened aviation activity levels, supported by enhanced stakeholder collaboration, targeted safety campaigns, and the effective implementation of AIID recommendations. Analysis of the total accidents recorded during the period indicates that the main causal factors were:

- Flight crew/pilot or human error
- Mechanical, engine, or powerplant issues
- Structural or airframe failures

According to AIID examinations, the main causal factors relating to flight crew/pilot or human error included loss of directional control, poor technique/airmanship, and heavy or hard landings.

Mechanical, engine, or powerplant issues included fuel starvation or exhaustion, followed by loss of power and undetermined mechanical failures, while structural or airframe failures were mainly attributed to landing gear malfunctions. Although weather-related causal factors accounted for a small percentage of recorded accidents, they remain operationally significant within the GA sector.

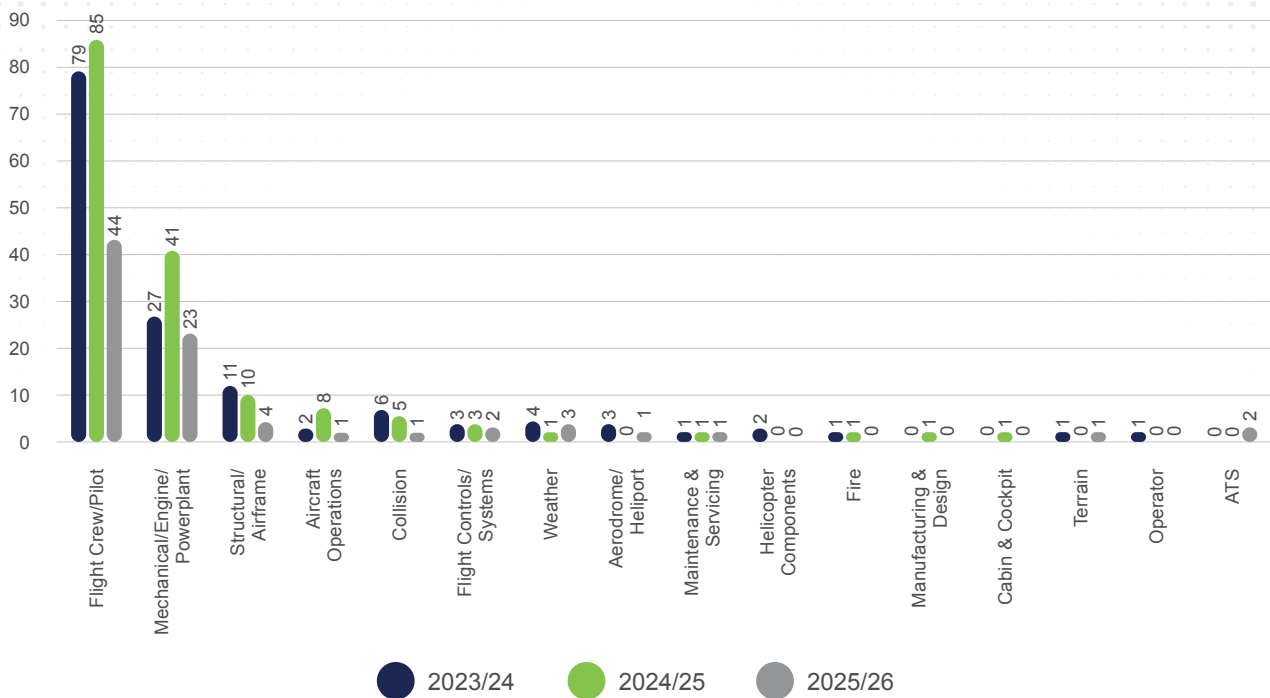


Figure 10: Analysis of causal factors

Fatal Accidents

The current fatality rate of 32% is the highest ever recorded. The increase in fatal accidents is deeply concerning, and targeted safety interventions, such as the GASS initiative implemented with industry, have assisted in preventing higher overall fatal accident figures.

4.4.1 Number of Accidents Recorded

The operational distribution of the 76 accidents recorded in the 2025/26 financial year shows that both the GA and NTCA sectors were the most affected. The NTCA sector recorded 25 accidents, showcasing a decrease from 62 and 41 in the 2024/25 and 2023/24 financial years, respectively.

This downward trend may indicate the growing impact of the GASS, potentially linked to increased communication and campaign activity, as well as increased regulatory oversight.

- Meanwhile, ATO accidents have continued to decline over the last three years with 19 recorded for this period, decreasing from 27 in the 2023/24 financial year and 36 in the 2024/25 financial year. While ATOs remain among the leading contributors to occurrences, the downward trend may reflect enhanced training standards and improved regulatory oversight.
- Agricultural operations increased to 13 accidents in the 2025/26 financial year, compared to 6 and 10 in the 2024/25 and 2023/24 financial years, respectively.
- Air transport operations (both small aircraft and those carrying fewer than 19 passengers), along with parachuting, did not register any accidents during this period.

Operations Category	2023/24	2024/25	2025/26	Trend
Agricultural Work Operations	10	6	13	▲
Air Transport (>19 pax / Part 121)	0	0	0	—
Air Transport Small Aeroplane (Pt 135)	2	0	0	—
Aviation Training Organisation	30	26	19	▼
Commercial Helicopter Operations	2	2	0	▼
General Aviation (Part 91/94)	27	36	19	▼
Operation of Non-Type Certified Aircraft	41	62	25	▼
General Maintenance Rules	0	1	0	▲
Parachute Operations	2	0	0	—
Grand Total	114	133	76	▼

Table 19: Accident data for the three years

4.4.2 Cumulative Number of Accidents

A total of 76 accidents were recorded during the 2025/26 financial year, representing a 43% decrease from the 133 accidents recorded in the 2024/25 period and a 33% decrease when compared with the 114 accidents recorded in the 2023/24 financial year.

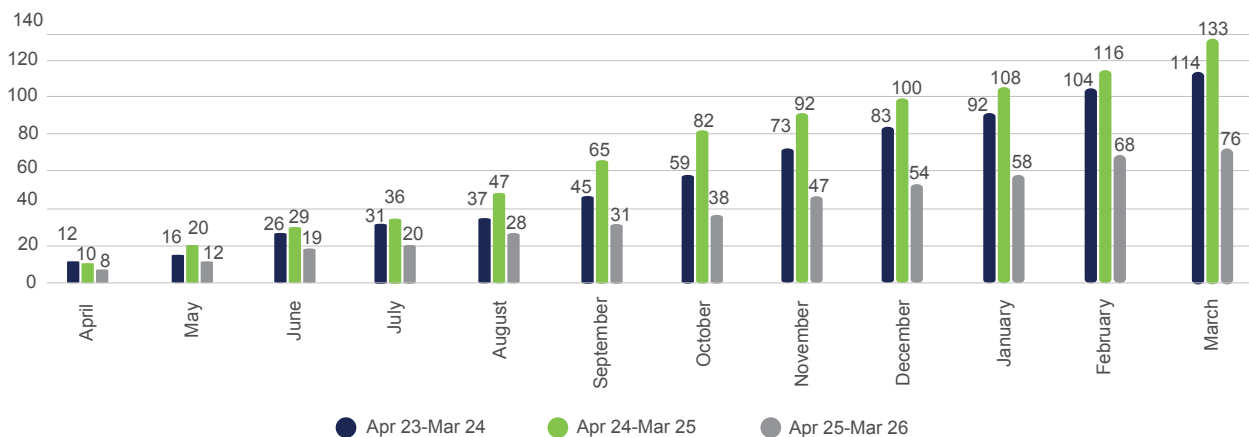


Figure 11: A three-year cumulative comparison of accidents

4.4.3 Cumulative Number of Fatal Accidents

Fatal accidents increased by 17 and 6 when compared with the figures recorded in the 2024/25 and 2023/24 financial years, respectively.

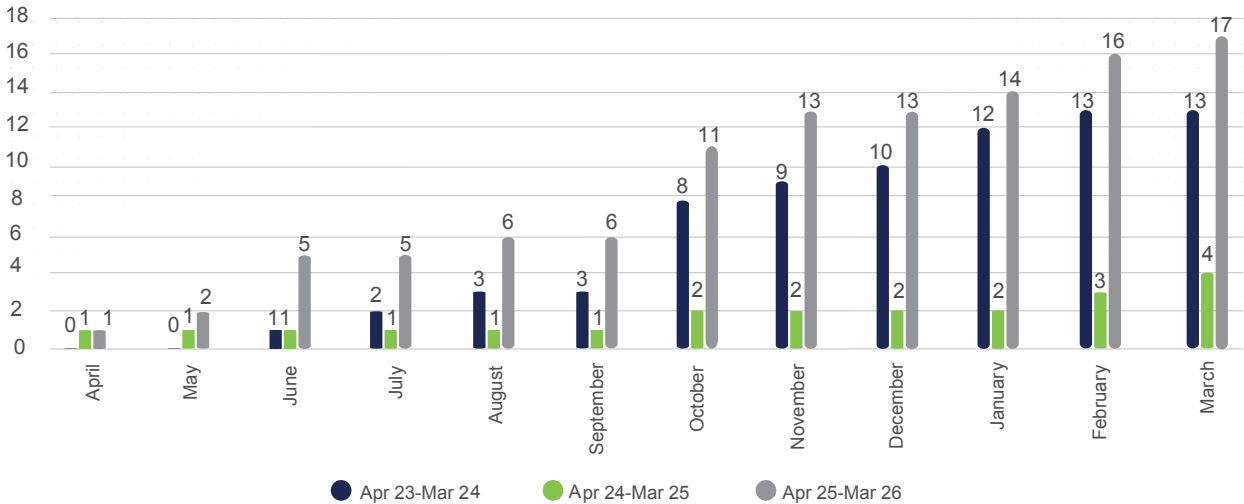


Figure 12: A three-year cumulative comparison of fatal accidents

4.4.4 Cumulative Number of Fatalities

The cumulative data shows that 17 fatal accidents were recorded between 1 April 2025 and 31 March 2026, resulting in 24 fatalities. This represents a substantial increase compared with the four fatal accidents recorded in the 2024/25 financial year and the 13 that were recorded for the 2023/24 period.

This suggests that while occurrence frequency of occurrences has decreased, the severity of accidents has escalated, indicating either ineffective implementation of safety measures in higher-risk operations or poor pilot decision-making in critical situations.

However, further analysis is required to understand the specific factors that led to the increase in fatal accidents, especially given the limited increase in flight activity and the reduction in total accidents during the reporting period.

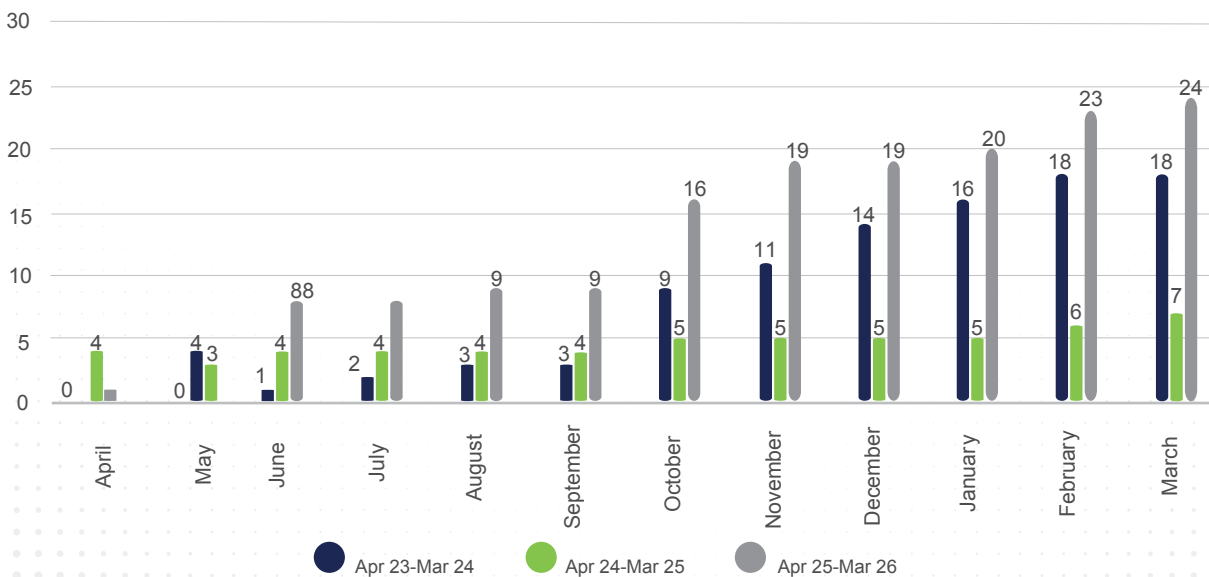


Figure 13: A three-year cumulative comparison of fatalities

4.4.5 Cumulative Number of Serious Incidents

In alignment with ICAO Annex 13, the AIID initiated investigations into occurrences classified as serious incidents. Many of these serious incidents involve potentially hazardous scenarios within both the commercial and GA sectors. These occurrences are critical, as they often serve as early warning indicators of systemic weaknesses and near-miss situations that, if left unaddressed, could result in future accidents.

During this period, 68 serious incidents were reported, representing an increase of 30 and 27 from the 2024/25 and 2023/24 financial years, respectively.

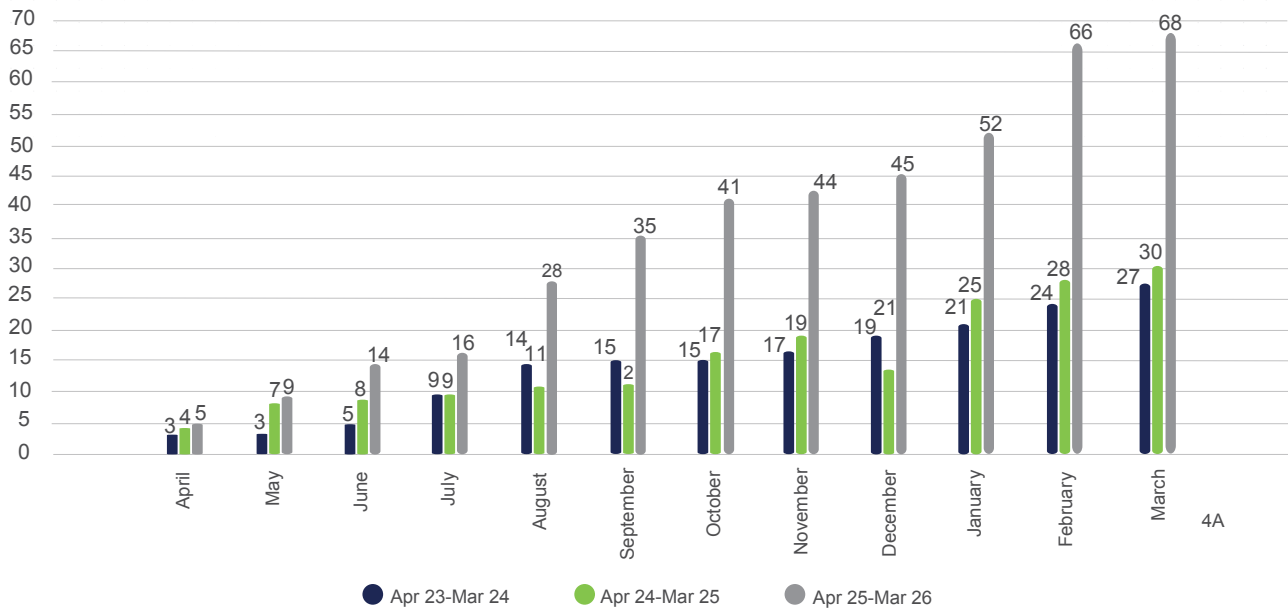


Figure 14: A three-year cumulative comparison of serious incidents

4.4.6 Cumulative Number of Incidents

A total of 4 135 incidents were reported during the 2025/26 financial year, representing an increase of 719 (21%) compared with the 2024/25 and 2023/24 financial years, respectively.

This increase is likely attributable to operators reporting more occurrences through their respective Safety Management Systems (SMS) programmes.

In addition, AIID and the SACAA engage with industry through various platforms where stakeholders are encouraged to report occurrences. This has had a positive impact on the reporting culture.

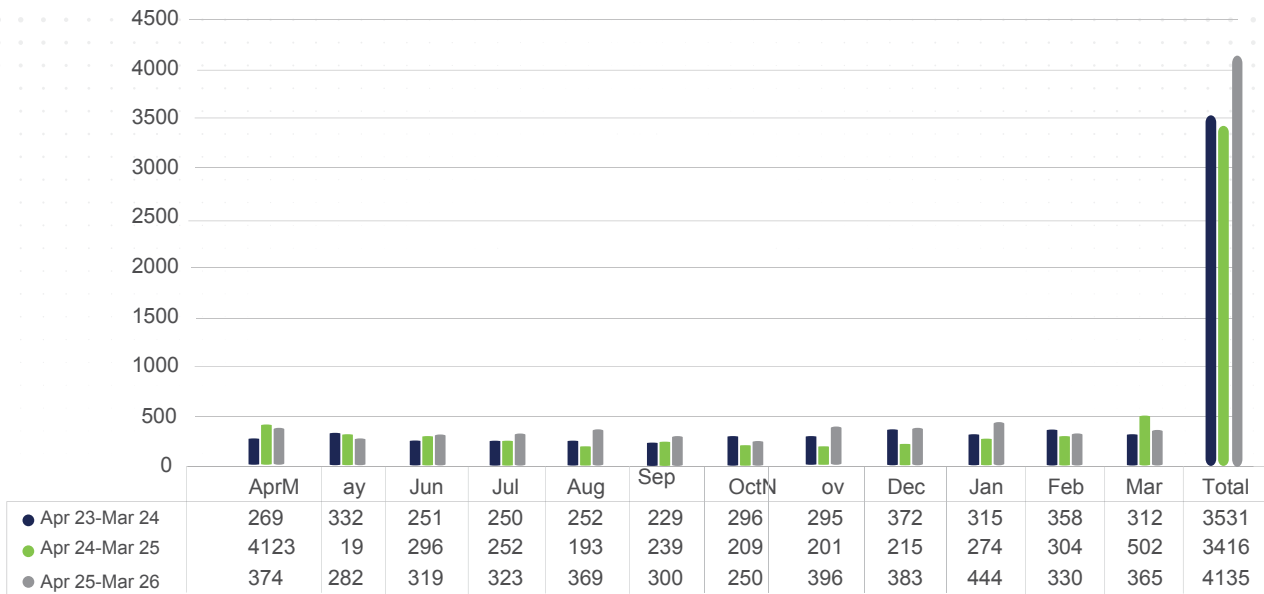


Figure 15: Cumulative number of incidents

4.4.7 Cumulative Hazard Reports

The graph below indicates a three-year cumulative comparison of the Confidential Aviation Hazard Reporting System (CAHRS), which recorded 68 reports during this reporting period. This is the same number recorded in the 2023/24 financial year and lower than the 95 reports recorded in the 2024/25 financial year.

In comparison, the 2025/26 financial year figure is 28.4% lower than that of the 2024/25 financial year.

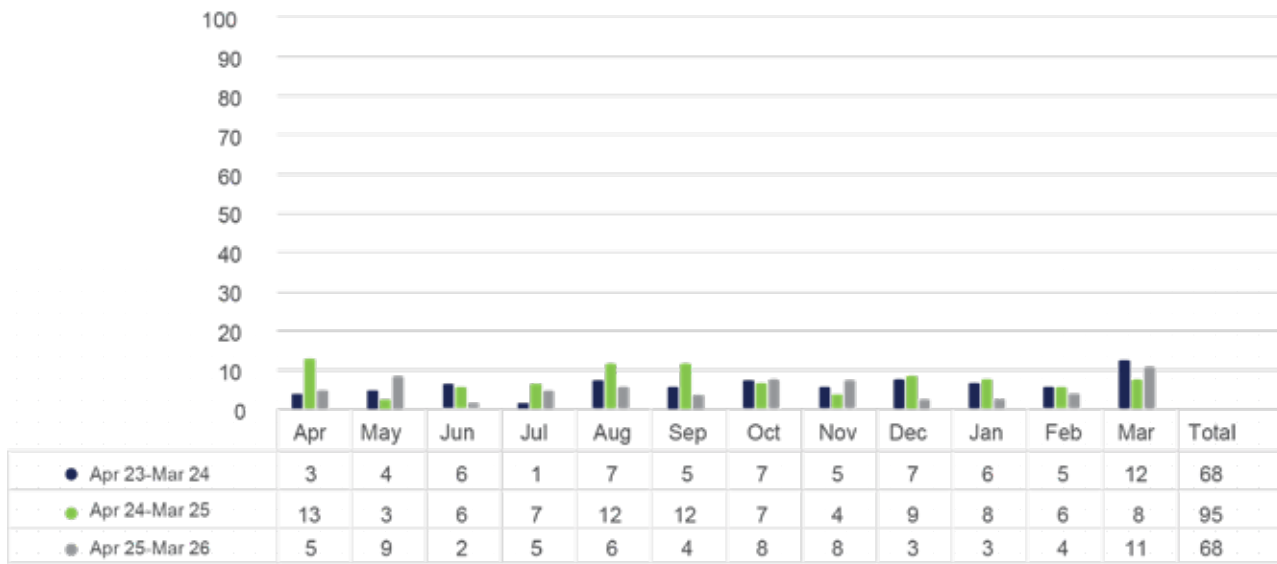


Figure 16: A three-year cumulative comparison of CAHRS

4.4.8 Safety Recommendations

Regulatory improvements and oversight are well-established tools for reducing accidents worldwide. Therefore, the majority of the AIID's safety recommendations are issued to the State of the Operator, such as the SACAA.

A total of 78 safety recommendations were recorded by the AIID from April 2020.

A total of 19 safety recommendations were issued between 1 April 2025 and 31 March 2026.

Of these, 70 have been closed and eight remain open. Of the eight open safety recommendations, seven were still within the 90-day period allocated to addressees to provide feedback, which will be recorded during the 2026/27 financial year.

Note: The remaining recommendation is awaiting further information for the effective implementation of the recommendation. Accordingly, 90% of the overall safety recommendations issued by the AIID have been addressed and closed.



Figure 17: Issued safety recommendations

5 REVENUE OVERVIEW

5.1 Economic Viability

Revenue is recognised on an accrual basis in accordance with the substance of the relevant agreements and the provisions of the Civil Aviation Act. The total revenue for the year ended 31 March 2026 of R1 127 million was R20.1 million, or 1.8% higher than the budgeted amount of R1 106.9 million.

Passenger numbers were 0.9% higher than budget, resulting in passenger safety charges being R6.4 million higher than expected. User fees exceeded budget by R4.4 million, mainly as a result of additional revenue generated from fines related to enforcement matters.

Fuel levy revenue was R0.9 million below the revised budget, while Flight Inspection Unit calibration fees were R0.9 million higher than budget.

5.2 Passenger Numbers and Passenger Safety Charge

The SACAA is a self-funded public entity that relies on a combination of revenue streams to fulfil its mandate and fund its business operations. The revenue streams consist mainly of the Passenger Safety Charge (PSC), user fees, the fuel levy, and funding from the DoT.

Additional financial support of R90.1 million (2025: R87.4 million) was received from the DoT for the 2025/26 financial year due to the financial impact of lower passenger numbers caused by the COVID-19 pandemic.

The total passenger numbers for the year were 21 918 435. This is 196 585 or 0.9% higher than the budget of 21 721 820 passengers. Passenger numbers were 9.4% higher than the previous financial year but remain 1.7% lower than pre-pandemic levels.

A total PSC of R705.6 million was generated against a budget of R699.2 million.

The PSC increased by 4.6% from R30.77 per departing passenger to R32.19. User fees also increased by an average of 4.6%. Both increases became effective on 1 April 2025. The aviation fuel levy increased by 4.6% from R0.2185 per litre to R0.2286 per litre, effective from 1 April 2025. Further increases of 4.6% were approved with effect from 1 April 2026.

During the period under review, the PSC accounted for 62.6% of total revenue, user fees 17.1%, fuel levy 3.3%, DoT funding 11.9%, and other income 5.1%.

Under normal circumstances, the passenger safety charge (pre-COVID-19) contributed around 76% of total revenue. As the passenger safety charge is the largest contributor to revenue, passenger numbers have a major impact on the SACAA's financial performance, and these figures are closely monitored every month.

The SACAA conducts regular PSC audits to ensure airline compliance and enable the regulator to fulfil its mandate.

The regulations require all airports to submit monthly passenger numbers to the SACAA, which are then compared with the declarations received from the airlines. Substantial unexplained variances between the numbers supplied by airports and those submitted by airlines are examined during the audit process.

The SACAA invoices the PSC one month in arrears to allow information received from airlines to be processed. Consequently, the actual passenger numbers reflected in the graph below are also one month in arrears. A monthly provision is made for these arrears.

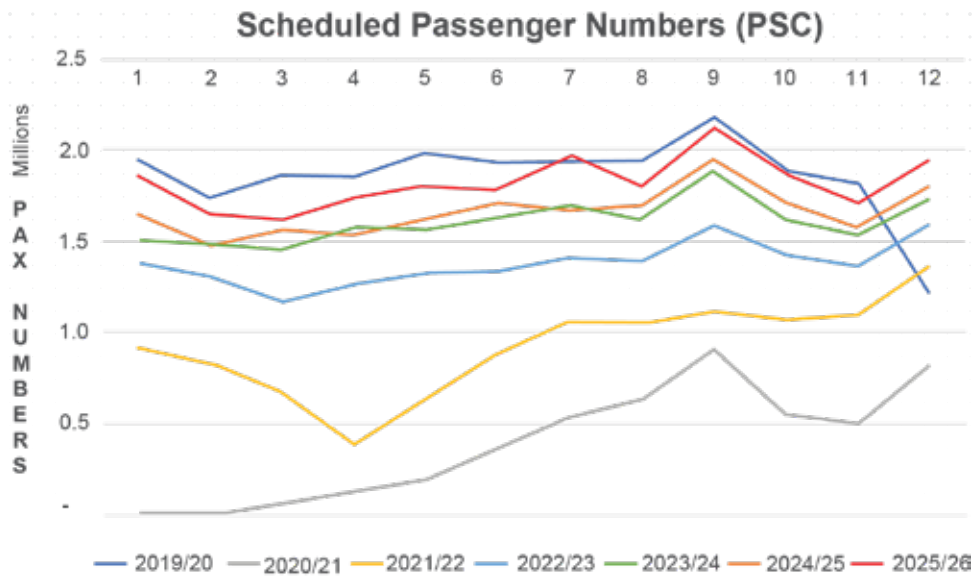


Figure 18: Passenger numbers over the past seven years

5.3 Revenue Collection

The table below illustrates that the total revenue of R1 127.0 million for the financial year under review increased by 15.5% compared with R975.5 million in the 2024/25 financial year. It is also 1.8% higher than the budgeted revenue collection of R1 106.9 million for the financial year under review, largely due to higher-than-expected passenger numbers during the year.

The PSC increased by R102.9 million, or 17.1% from the previous financial year due to higher passenger numbers and the fee increases implemented in April 2025, while user fees increased by R30.7 million, or 19.0%.

The fuel levy increased by R8.1 million, or 27.4%, due to the fee increase implemented in April 2025, as well as a claim received and processed during the previous financial year for an over-declaration of R7.2 million.

Financial support from the DoT increased from R87.4 million in the previous financial year to R90.1 million in the year under review. Interest revenue generated from reserve funds decreased by R4.5 million and was R5.1 million lower than budget, as interest rates decreased during the year.

Source of Revenue	2025/26				2024/25			
	Budget R' million	Actual R' million	Variance R' million	Variance %	Budget R' million	Actual R' million	Variance R' million	Variance %
Passenger Safety Charge	699.2	705.6	6.4	0.9%	611.2	602.7	(8.5)	(1.4%)
User Fees	188.0	192.4	4.4	2.3%	159.1	161.7	2.6	1.6%
Fuel Levy	38.6	37.7	(0.9)	(2.3%)	33.9	29.6	(4.3)	(12.7%)
Department of Transport AIID	44.3	44.3	-	-	42.4	42.4	-	-
Department of Transport Additional Funding	90.1	90.1	-	-	87.4	87.4	-	-
Interest Received	45.7	40.6	(5.1)	(11.2%)	48.2	45.1	(3.1)	(6.4%)
Other Income	1.0	16.3	15.3	1 530.0%	1.7	6.6	4.9	288.2%
Total	1 106.9	1 127.0	20.1	1.8%	983.9	975.5	(8.4)	(0.9%)

Table 20: SACAA revenue collection breakdown

PART C

Corporate Governance



1 INTRODUCTION

The SACAA Board remains committed to upholding the highest standards of corporate governance in line with applicable legislation, regulatory requirements, and evolving best practice in South Africa. Governance within the entity is guided by principles of accountability, transparency, integrity, and ethical leadership, ensuring that the organisation delivers on its mandate in a responsible and sustainable manner.

The Board recognises and diligently executes their fiduciary duties, acting in good faith and in the best interests of the entity at all times. This includes exercising due care, skill, and diligence in decision-making, safeguarding the entity's assets, and ensuring that public resources are managed efficiently and responsibly. The Board maintains independence of judgment and avoids conflicts of interest in accordance with the Civil Aviation Act and the Board Charter. Where potential conflicts arise, these are declared and managed in accordance with these prescripts. Collectively and individually, Board members remain accountable for the long-term sustainability and performance of the entity, as well as its impact on stakeholders.

During the reporting period, the entity began aligning its governance framework with the latest edition of the King Code on Corporate Governance ("King V™"), which introduces a more outcomes-based and integrated approach to governance and came into effect in January 2026. This transition reflects a continued commitment to strengthening governance maturity and ensuring alignment with global best practices. King V™ emphasises value creation through ethical culture, effective control, good performance, and legitimacy.

Accordingly, the new Board endorsed formally the adoption of the King V™ Report in April 2026.

The Board has undertaken a gap analysis and initiated the integration of these principles into its governance structures, policies, and practices. Particular focus has been placed on enhancing oversight mechanisms, refining risk governance processes, and strengthening stakeholder inclusivity. For a major part of the financial year, the Board applied the King IV Report™, and this application is detailed in this report.

Ethical leadership remains a cornerstone of the entity's governance philosophy. The Board sets the tone at the top by promoting a culture of integrity, accountability, and transparency in keeping with the values of the entity. Leadership is guided by a clear code of conduct, supported by policies that reinforce ethical conduct across all levels of the organisation. The Board operates through established committees including the Audit and Risk Committee, the Safety, Security and Environmental Committee and Human Capital Committee. These committees provide focused oversight and ensure that governance responsibilities are executed effectively.

Regular evaluations of the Board and committee performance are conducted to assess effectiveness and identify areas for improvement. Ongoing training and development ensure that members remain equipped to discharge their duties in a dynamic governance environment. As the Board was outgoing, no evaluation was conducted during the year.

The entity acknowledges that robust governance is fundamental to achieving its strategic objectives and maintaining public trust. The continued emphasis on fiduciary responsibility, alignment with King V™ principles, and ethical leadership positions the organisation to navigate emerging challenges while delivering sustainable value to its stakeholders.

2 PORTFOLIO COMMITTEES

In South Africa's parliamentary system, the National Assembly designates Members of Parliament to serve on the Portfolio Committee on Transport (PCOT), which serves as the primary oversight body for the DoT and its public entities.

The Committee evaluates legislation, scrutinises departmental budget votes, and monitors policy implementation, organisational performance, and governance across all entities in the transport portfolio. It may also launch inquiries into any matter of public interest within its remit, accentuating the legislature's commitment to transparency and accountability.

- The SACAA Board affirms that it has had constructive engagements with the PCOT over the years and appreciates the leadership, guidance, and continual support received from the Committee in the year under review.
- Although there were no direct engagements during the year, the SACAA's governance instruments, including the Strategic Plan, Annual Performance Plan, and Annual Report, were timeously tabled by the Executive Authority and endorsed by the PCOT with no changes.

3 EXECUTIVE AUTHORITY

The Minister of Transport serves as the Executive Authority in terms of the PFMA and the Civil Aviation Act. This designation vests the Minister with ultimate oversight responsibility, ensuring that the SACAA's strategic direction, resource allocation, and governance practices align with national policy objectives and goals.

The above prescripts oblige the Accounting Authority to furnish the Executive Authority with quarterly performance reports that provide a holistic view of the organisation's operational results, financial position, risk profile, and strategic milestones. The Board, as the Accounting Authority, is pleased to confirm full compliance with this mandate:

- All four quarterly reports for the 2025/26 financial year were submitted on or before the contractual deadlines stipulated in the Board Performance Agreement.
- Each submission included detailed reporting on the execution of the strategy, APP deliverables, and the core mandate, thereby equipping the Executive Authority with accurate and timely information for informed strategic oversight.

At the close of the reporting period, the SACAA had met 97.5% of its annual performance targets, demonstrating the Board's steadfast approach to sound governance through ethical leadership, performance monitoring, and integrated thinking, despite the volatile macro-economic environment. This achievement reinforces the Board's conviction that strategy, risk, opportunity, and performance are symbiotic drivers of sustainable stakeholder value creation.

Beyond statutory reporting, the Board maintains an open and constructive relationship with the Executive Authority and meets periodically to discuss progress, challenges, and forward-looking priorities, thereby reinforcing accountability. Any material governance or operational issue is communicated to the Executive Authority timeously, ensuring transparency and enabling rapid, collaborative problem-solving.

Through this rigorous reporting and ongoing dialogue, the Board not only fulfils its governance obligations but also deepens the trust essential to building effective public sector governance, thereby positioning the SACAA to continue delivering on its civil aviation mandate.

4 THE ACCOUNTING AUTHORITY

4.1 Introduction

The Accounting Authority (the SACAA Board) safeguards the organisation's mandate, values, and long-term sustainability. It provides strategic vision, ethical leadership, and independent oversight, setting the "tone at the top" and ensuring that every decision aligns with statutory obligations, the legislative mandate, the APP and the Board Performance Agreement.

The Director of Civil Aviation is responsible for the oversight of civil aviation safety and oversight as per the provisions of the Act.

Ultimately, the Board is fully accountable for the SACAA's overall performance and strategic direction as defined in the Act, and for maintaining the public trust vested in the national aviation regulator.

As the Accounting Authority, it presented its 2024/25 Annual Report to the shareholder at the Annual General Meeting (AGM) on 29 August 2025. The report outlined the SACAA's achievements and was well received by the Executive Authority, represented by the Minister of Transport. The positive feedback from the shareholder was both humbling and encouraging.

4.2 Board Highlights for the 2025/26 Financial Year

During the period under review, the Board translated its purpose into tangible results, notably:

Strategic direction and leadership

- Reviewing and approving the five-year Strategic Plan for 2025/26 to 2029/30 and approving the 2026/27 APP.
- Finalising the 2026/27 Strategic Risk Register and monitoring performance against APP targets for the 2025/26 financial year.

Policy and framework approvals

- Endorsed a comprehensive suite of plans and strategies, including the Human Capital Strategy, HR Operational Plan, Risk Plan, Combined Assurance Plan, Ethics Implementation Plan and Risk Register, ICT Plan, Client Services Plan, Transformation Plan,

Cybersecurity Plan, Combined Assurance Plan, and Business Continuity Plan, thereby cementing a robust governance architecture

Project and stakeholder oversight

- Convening the AGM on 29 August 2025, where the 2024/25 Annual Report was commended by the Minister of Transport;
- Submitting and securing approval for the Board Performance Agreement;
- Reviewing the Board Charter, Committee Terms of Reference, the Delegation of Authority, and numerous governance policies;
- Providing oversight of key organisational strategies, including the Human Capital Strategy and Stakeholder Management Strategy.

The Board applies a stakeholder-inclusive model, integrating diverse interests into strategy formulation and execution, an approach that continues to strengthen the SACAA's reputation.

4.3 Role and responsibilities of the Board

The SACAA Board exercises oversight and operates within a clear framework between itself and Executive Management in line with the PFMA. Although the PFMA permits the delegation of operational functions to improve efficiency, it also stresses that accountability and transparency ultimately remain with the Board.

Guided by these requirements, the Board has formally delegated certain responsibilities within its scope of functions to the DCA and the Executive Committee through a Delegation of Authority (DoA) framework.

This framework incorporates the principles of the PFMA to ensure that delegated powers are executed lawfully and within a structured governance environment. The role of the Board is outlined in the Civil Aviation Act, the PFMA, and the Board Performance Agreement and includes, among others, the following:

- Provide effective ethical leadership.
- Develop the SACAA Strategy and Annual Performance Plan.

- Be responsible for all income, expenditure, revenue collected, assets, as well as the discharge of liabilities.
- Determine, oversee, and revise the corporate governance structures within the SACAA.
- Determine, oversee, and revise the human resources policies and strategies of the SACAA.
- Ensure that the SACAA is managed effectively in pursuance of its mission, by providing oversight over the entity's strategies, policies, decisions, and the execution thereof.
- Appreciate that the SACAA's strategy, risk, performance, and sustainability are inseparable.
- Review and approve the SACAA's financial objectives, plans, and actions, including cost allocations and expenditures.
- Ensure that the entity has an effective and independent Audit and Risk Committee (ARC).
- Ensure that there is an effective, risk-based internal audit function, as well as effective governance of risk management and information technology infrastructure.
- Ensure that the SACAA complies with all the applicable laws, and considers adherence to non-binding rules, codes, policies, and standards.
- Monitor service standards and customer satisfaction levels in line with section 76 (c) of the Civil Aviation Act.

The above-mentioned roles are not exhaustive but provide a high-level summary of the Board's roles and responsibilities as stipulated in the applicable legislative and other prescripts.

4.4 The Board Charter

The SACAA Board operates under an approved Board Charter, anchored on the principles contained in the Constitution of the Republic of South Africa, the Civil Aviation Act, the PFMA, and the King IV™ Report, among other prescripts during the year.

It articulates the Board's purpose, composition, authority, and decisionmaking parameters, while detailing the directors' fiduciary duties, conflict of interest protocols, expected code of conduct, and communication standards. The Charter serves as the Board's governance compass, ensuring that every Board resolution is sound from a governance perspective and supports organisational sustainability and stakeholder confidence.

During the period under review, the Charter was reviewed and approved by the Board and its Committees.

The Board confirms that all obligations set out in the Charter, spanning ethics oversight, performance monitoring, risk management, compliance assurance, financial stewardship, ICT oversight, and human capital governance, were fully discharged.

Adherence to the Charter has cemented the Board's commitment to continuous improvement and reinforced the SACAA's reputation for transparent and accountable leadership.



The former SACAA Board and ExCo with the Minister of Transport, Ms Barbara Creecy, at the Annual General Meeting held at the Ikhaya Lokundiza headquarters on 29 August 2025.

4.5 King IV™ Governance Overview

	King IV™ Principle	Application by SACAA
1	The governing body should lead ethically and effectively.	The Board Charter sets the ethical tone. Biennial evaluations of the Board, committees, directors, and the Company Secretary assess governance effectiveness. Management decisions are aligned with legislation and ethical guidelines.
2	The governing body should govern the ethics of the organisation to establish an ethical culture.	The Board, through management, drives an organisation-wide ethical culture. Ethics expectations are cascaded to all employees; and breaches are sanctioned. The Ethics Implementation Plan is developed annually.
3	The governing body should promote responsible corporate citizenship.	Policies embed responsible practices. A stakeholder inclusive approach is adopted. There is regular CSR and stakeholder management reporting to the Board.
4	The organisation's strategy and performance should reflect its core purpose and opportunities.	The Board monitors performance against the Strategic Plan and APP targets. Quarterly performance reviews and submissions to the Executive Authority are ongoing.
5	The governing body should ensure comprehensive and informative reporting.	The Annual Report provides a transparent view of operations, finances, strategy, and governance.
6	The governing body should be the focal point of corporate governance.	The Board meets regularly and roles and duties are clearly defined and communicated.
7	The governing body should have a balanced composition.	The Board comprises a majority of non-executive, independent directors. There is a biennial evaluation of the Board composition, skills, diversity, and independence (per Civil Aviation Act).
8	The governing body should use committees to balance power and enhance governance.	Three committees in place: Audit and Risk, Human Capital, and Safety, Security and Environment. Annual review of the Terms of Reference; members appointed for relevant expertise.
9	The governing body should regularly evaluate its performance.	Biennial independent assessments of the Board, committees and individual directors; the results guide improvements.
10	Clear roles and delegated authority should be established for management.	Day-to-day operations delegated to Director of Civil Aviation within an annually reviewed Delegation of Authority Framework.
11	The governing body should govern risk in a way that supports the organisation in setting and achieving its strategic objectives.	Audit and Risk Committee steers risk governance. Environmental Resources Management and Combined Assurance frameworks define risk culture; exposures and inform strategic decisions.
12	The governing body should govern technology and information in a way that supports the organisation to set and achieve its strategic objectives.	ARC oversees ICT governance; IT Steering Committee reports quarterly. The ICT Plan is monitored to align technology with strategic objectives.
13	The governing body should govern compliance with applicable laws and adopted, nonbinding rules, codes and standards in a way that supports the organisation being ethical and a good corporate citizen.	Audit and Risk Committee receives quarterly compliance reports. Regulatory Compliance Universe prioritises laws; Legal Compliance Plan developed annually.
14	The governing body should ensure that the organisation remunerates fairly, responsibly and transparently to promote the achievement of strategic objectives and positive outcomes in the short, medium and long term.	The Remuneration Strategy aligns reward with organisational goals and shareholder interests; promotes fairness and transparency.
15	The governing body should ensure that assurance services and functions enable an effective control environment, and that these support the integrity of information for internal decision-making and of the organisation's external reports.	Internal Audit, Risk and Combined Assurance Committees review controls annually; findings are tracked quarterly.
16	In the execution of its governance role and responsibilities, the governing body should adopt a stakeholder inclusive approach that balances the needs, interests and expectations of material stakeholders in the best interests of the organisation over time.	The Board approved Stakeholder Management Strategy guides engagement. Stakeholder interests are integrated into decisions to maintain safety, security, and growth.
17	The governing body of an institutional investor organisation should ensure responsible investment.	The Delegation of Authority framework is cascaded across the organisation. The Investment Policy aligns with the PFMA and National Treasury regulations to ensure responsible investment.

Table 21: Governance overview

4.6 Composition of the Board

The Board comprised seven members, four of whom were appointed by the Executive Authority with effect from 1 June 2022 for a second term that came to an end on 30 November 2025.

During the period from 1 December 2025 to 28 February 2026, there was no Board in place, and the DCA was the Accounting Authority in accordance with the PFMA, as confirmed by the Executive Authority.

Effective from 1 March 2026, the Minister of Transport, as the Executive Authority, appointed five members to the Board, with three being re-appointments for a three-year term. As at the end of this reporting period, two vacancies remained on the Board, and the shareholder was in the process of filling these vacancies.



MEMBERS OF THE BOARD AS AT 30 NOVEMBER 2025

Mr E Khosa (Non-Executive) – Chairperson
Mr S Sooklal (Non-Executive)
Ms B Koyana (Non-Executive)
Mr T Peege (Non-Executive)
Adv M Lebakeng (Non-Executive)
Ms T Phewa (Non-Executive)
Ms P Khoza – Director of Civil Aviation (Executive)

MEMBERS OF THE BOARD AS AT 1 MARCH 2026

Adv M Lebakeng (Non-Executive) – Chairperson
Mr T Peege (Non-Executive)
Ms Z Nkosi (Non-Executive)
Ms L Mamashela (Non-Executive)
Ms T Phewa (Non-Executive)
Ms P Khoza – Director of Civil Aviation (Executive)

The Board remains fully transformed and was made up of 60% female and 40% male member as at 30 November 2025. This demographic profile improved as at 31 March 2026, with the Board comprising 83% female and 17% male members.

All Non-Executive Directors are independent and free of any conflict of interest with the exception of the NED appointed from the Department of Transport. The Director of Civil Aviation, Ms Poppy Khoza, is the only Executive Director appointed on a five-year contract and whose contract was renewed by the Minister of Transport for a further five-year term, effective from 1 December 2023.

In line with the Civil Aviation Act and the Board Charter, the roles of the Chairperson of the Board and the DCA are clearly delineated, with a clear separation of powers.

The Chairperson steers the Board's strategic agenda and governance oversight, while the DCA concentrates on regulatory oversight, aviation safety and security on a day-to-day management. The importance of an independent Chairperson cannot be overstated, and this is affirmed by the Minister of Transport's appointment of Adv Lebakeng as an independent, Non-Executive Director for a second term, reinforcing impartial leadership free from operational or vested interest conflicts, objective decision making, and the safeguarding of stakeholder trust.

During the 2025/26 financial year, the Board convened nine meetings, monitored progress, and provided oversight of the strategic goals set by the Executive Authority.

Its effectiveness is further strengthened by a deliberately diverse mix of experience, sector knowledge, gender, and ethnicity, complemented by emerging competencies in digital transformation and sustainability, attributes now recognised as essential to modern governance.

The Board is confident that this diverse blend of independence, skills, and experience equips it to discharge its fiduciary duties with integrity and acuity, and the imminent appointment of a member to the remaining vacancy is expected to fortify this capability even further.

SACAA BOARD QUALIFICATIONS

SACAA BOARD APPOINTED 1 JUNE 2022 TO 30 NOVEMBER 2025



MR ERNEST KHOSA

QUALIFICATIONS

MPhil (Law), LLB, Higher Diploma in Company Law, MSc (International Development), MA (Development), BA (Hons), BA Humanities

DESIGNATION

Non-Executive Director
Chairperson of the Board

DATE APPOINTED

Appointed 01/12/2018
Reappointed 01/06/2022
Retired 30/11/2025

BOARD APPOINTED

Board Chairperson

OTHER DIRECTORSHIPS

NGO Connect,
Shipoyila Khosa Associates

AREA OF EXPERTISE

Development Finance
Realignment of organisations
Governance
Compliance Management
Organisational Development



MS BULELWA KOYANA

QUALIFICATIONS

BA (Hons) in Social Science (Psychology), BA in Social Science Master's of Philosophy in Business Management specialising in international business. Transnet MD's Executive Women Development Programme (EDP) Postgraduate Certificate in Airline Management, GIBS Professional Business Coaching Programme

DESIGNATION

Non-Executive Director
Lead Independent Director and Chairperson of the Human Resources/ Human Capital Committee (HRC/HCC)

DATE APPOINTED

Appointed 01/12/2018
Reappointed 01/06/2022
Retired 30/11/2025

BOARD APPOINTED

Human Resources/Capital Committee (HRC/HCC)
Safety, Security and Environmental Committee (SSEC)

OTHER DIRECTORSHIPS

South African National Biodiversity Institute (SANBI)
South African National Parks Board (SANParks)
Siyakha Advisory Services

AREA OF EXPERTISE

Aviation Governance
Tourism
Business Process Outsourcing
Human Resources
Stakeholder Management
Communications
Customer Service
Coaching and Leadership Development



MR SURENDRA SOOKLAL

QUALIFICATIONS

Public Accountants and Auditors' Examination, Postgraduate Diploma in Taxation, Chartered Accountant (SA), Diploma in Accounting and Auditing, B.Com

DESIGNATION

Non-Executive Director
Chairperson of Audit and Risk Committee

DATE APPOINTED

Appointed 01/12/2018
Reappointed 01/06/2022
Retired 30/11/2025

BOARD APPOINTED

Audit and Risk Committee (ARC)
Human Resources/Capital Committee (HRC/HCC)

OTHER DIRECTORSHIPS

MTN Congo-Brazzaville
Lonestar Communications Corp. Liberia
Econet Wireless (Pty) Ltd
Mascom Wireless Botswana Ltd
Lunar Capital (Pty) Ltd

AREA OF EXPERTISE

Finance, Tax, Risk Management
Corporate Governance
Due Diligence Reviews
Assurance (Internal and External)
Mergers and Acquisition
Listing and Delisting of companies on the JSE Regulatory

SACAA BOARD QUALIFICATIONS

SACAA BOARD APPOINTED 1 JUNE 2022 TO 30 NOVEMBER 2025



MR TSHEPO PEEGE

QUALIFICATIONS

Master's in Transport Policy and Management, Executive Course in Urban and Property Development, Civil Aviation Chief Executive Programme, Finance for Senior Executives, Diploma in Aviation Technology (Avionics), B727-200 Flight Engineer Systems Certificate, Diploma in Aircraft Accident Investigation, Diploma in Aviation Safety Programme Management, Airport Operations and Transportation Development, B727-200 Flight Engineer Systems Certificate, Certificate in Personnel Practice, Personnel Management and Industrial Relations, Dangerous Goods for Aircrew, Airplane Accident Investigation Techniques for Airline Flight Safety Organisations, Airport Management, Integrated Safety Management Systems, Airline Management Integration, Flight Safety and Human Factors, ICAO Regional Hands-On Training Workshop for States Action Plan on CO₂ Emissions Reduction, USOAP-CMA Training

DESIGNATION

Non-Executive Director
Safety, Security and Environment Committee (SSEC)

DATE APPOINTED

Appointed 23/06/2023
Reappointed 01/03/2026

BOARD APPOINTED

Safety, Security and Environment Committee (SSEC)
Audit and Risk Committee (ARC)

OTHER DIRECTORSHIPS

None

AREA OF EXPERTISE

Aviation



ADV MPATI LEBAKENG

QUALIFICATIONS

LLB
IATA Aviation Law
Diploma in Alternative Dispute Resolution
Risk-Based Oversight Training (IoDSA)

DESIGNATION

Non-Executive Director

DATE APPOINTED

Appointed 23/06/2023
Reappointed 01/03/2026

BOARD APPOINTED

Audit and Risk Committee (ARC)
Human Resources/Capital Committee (HRC/HCC)

OTHER DIRECTORSHIPS

Alliance Group Investments
All Alliance Subsidiaries
Appointed as one of the Chairpersons of the SARS Board for Gauteng
State Diamond Traders

AREA OF EXPERTISE

Legal
Governance
Compliance
Regulatory

SACAA BOARD QUALIFICATIONS

SACAA BOARD APPOINTED 1 JUNE 2022 TO 30 NOVEMBER 2025



MS P KHOZA
Director of Civil Aviation

QUALIFICATIONS

Executive MBA in Aerospace Management
B. Management and Advanced Business Programme
International Executive Development Programme
(Wits and London Business School)
Executive Development Programme
(Henley Business School)
Certificate in Travel and Tourism
Civil Aviation Chief Executive Programme Certificate
Certificate in Aviation Safety for Directors-General
International Visitor Leadership
Program (USA)
Various Civil Aviation Certificates
(ICAO and IATA)

DESIGNATION

Executive Director
Director of Civil Aviation (DCA)

DATE APPOINTED

01/12/2013
Reappointed 01/12/2018
Reappointed 01/12/2023

OTHER DIRECTORSHIPS

None

AREA OF EXPERTISE

Leadership
Aviation



MS T PHEWA

QUALIFICATIONS

BA (Hons) in Social Science (Sociology)
Diploma in Airport Management
Managing Integrated Development
Service Delivery
MA in Rural Development
BA in Social Science (Sociology and
Political Science)

DESIGNATION

Non-Executive Director
Shareholder Representative

DATE APPOINTED

Reappointed 01/12/2018
Reappointed 01/06/2022

BOARD APPOINTED

Safety, Security and Environmental
Committee (SSEC)
Human Resources/Capital
Committee (HRC/HCC)

OTHER DIRECTORSHIPS

Teta Aerospace Chamber

AREA OF EXPERTISE

Aviation policy
Strategy development/review

The following Board members were appointed by the Executive Authority with effect from 1 March 2026, including three reappointments from the previous Board term.

Adv M Lebakeng (**reappointed**)

Mr T Peege (**reappointed**)

Ms T Phewa (**reappointed**)

Ms Z Nkosi (**new**)

Ms L Mamashela (**new**)

Ms Poppy Khoza (Director of Civil Aviation)

4.7 Board Committees

Board Committees are pivotal to the SACAA's governance model, transforming the Board's strategic intent into detailed scrutiny and informed decisionmaking. In line with King IV™ Principle 8 and section 81 of the Civil Aviation Act, the Board has formally delegated specialised responsibilities to its Committees while retaining ultimate accountability for every resolution adopted.

This recognises that the Authority's operating environment is complex and risk intensive; therefore, it requires focused forums where subject matter experts can interrogate technical issues, regulatory requirements, and emerging risks in far greater depth than is feasible at full Board meetings.

Each Committee operates under annually reviewed Terms of Reference that clearly define its mandate, authority levels, reporting lines, and performance indicators.

Committee compositions are intentionally balanced for independence, diversity, and sector-specific expertise, ensuring robust deliberations and fresh perspectives.

Regular Committee briefings, combined with structured reporting cycles, provide seamless escalation of critical matters and recommendations to the Board. This layered approach not only improves the quality of Board deliberations but also enhances organisational agility, allowing the Board to make timely, wellinformed decisions.

The Board had three Committees in place during the 2025/26 financial year, namely:



AUDIT & RISK



HUMAN CAPITAL



**SAFETY, SECURITY
& ENVIRONMENT**

Board and Committee meetings during the 2025/26 financial year				
Committee	No. of Meetings Held	No. of Members	Name of Members	Meetings Attended
Audit and Risk Committee (ARC)	6	4	Mr S Sooklal (Chairperson) (Retired 30/11/2025)	6/6
	23/04/2025			
	22/05/2025		Ms Z Nkosi (Independent Specialist member) (Retired 30/11/2025)	6/6
	23/07/2025			
	30/07/2025		Adv M Lebakeng (Retired 30/11/2025)	4/6
	08/08/2025	SP ARC		
	23/10/2025	SP ARC	Mr T Peege (Retired 30/11/2025)	5/6

*It is noted that, following the Board's appointment on 1 March 2026, the ARC was reconstituted on 20 March 2026 as follows:

Ms Z Nkosi (Chairperson)
Mr T Peege – member
Ms L Mamashela – member

ARC Responsibilities

The Audit and Risk Committee (ARC) is a statutory body that exercises fully independent and objective oversight of the SACAA's affairs. Its responsibilities include financial and sustainability reporting, financial management practices, risk management, internal control frameworks, internal audit plans and outcomes, external audit engagements, procurement integrity, and information technology governance.

Established in terms of, and largely mandated by, the PFMA, the ARC serves as a critical assurance partner to the Board, strengthening accountability to both stakeholders and the broader public sector. Committee members were nominated by the Board and their appointments were unanimously ratified at the Annual General Meeting held on 6 September 2025, thereby formally constituting the ARC for the current governance cycle.

Board and Committee meetings during the 2025/26 financial year				
Committee	No. of Meetings Held	No. of Members	Name of Members	Meetings Attended
Human Capital Committee (Included the SP HCC, Interviews and Workshop)	4	4	Ms B Koyana (Chairperson) (Retired 30/11/2025)	4/4
	15/04/2025			
	16/07/2025		Mr S Sooklal (Retired 30/11/2025)	4/4
	20/08/2025		Adv M Lebakeng (Retired 30/11/2025)	2/4
	14/10/2025		Ms T Phewa (Retired 30/11/2025)	4/4

*It is noted that, following the Board's appointment on 1 March 2026, the HRC was reconstituted on 20 March 2026 and renamed the Human Capital Committee (HCC):

Ms T Phewa (Interim Chairperson)
Ms Z Nkosi – member
Ms L Mamashela – member

HRC/HCC Responsibilities

The HRC/HCC provides independent and objective oversight of, among others, human resources matters, labour relations, collective bargaining, remuneration, performance management systems, reward strategy, retention policy, succession planning and any other workforce-related matters within the SACAA.

Safety, Security and Environmental Committee (SSEC)	3	3	Mr T Peege Chairperson (Retired 30/11/2025)	3/3
	16/04/2025			
	18/07/2025		Ms B Koyana (Retired 30/11/2025)	3/3
	16/10/2025		Ms T Phewa (Retired 30/11/2025)	2/3

* It is noted that, following the Board's appointment on 1 March 2026, the SSEC was reconstituted on 20 March 2026:

Mr T Peege (Chairperson)
Adv M Lebakeng – member
Ms T Phewa – member

SSEC Responsibilities

The SSEC was constituted to ensure that the Board is fully informed of aviation safety, security and environmental matters. The Committee monitors performance against the safety, security and environmental-related strategic deliverables and provides guidance where necessary.

Board and Committee meetings during the 2025/26 financial year				
Committee	No. of Meetings Held	No. of Members	Name of Members	Meetings Attended
BOARD MEETINGS (Included other Board meetings)	9	7	Mr E Khosa- Chairperson (Retired 30/11/2025)	9/9
	06/04/2025		Ms Koyana (Retired 30/11/2025)	9/9
	07/04/2025		Mr S Sooklal (Retired 30/11/2025)	9/9
	29/04/2025		Ms Phewa (Retired 30/11/2025)	7/9
	29/05/2025		Mr T Peege (Retired 30/11/2025)	9/9
	10/06/2025		Adv M Lebakeng (Retired 30/11/2025)	8/9
	29/07/2025		Ms P Khoza	9/9
	30/07/2025 SP Board			
	08/08/2025 SP Board			
	29/10/2025			
* Members of the Board as at 1 March 2026: Advocate M Lebakeng (Non-Executive) – Chairperson Mr T Peege (Non-Executive) Ms Z Nkosi (Non-Executive) Ms L Mamashela (Non-Executive) Ms T Phewa (Non-Executive) Ms P Khoza – Director of Civil Aviation (Executive)				
A special Board meeting was held on 20 March 2026, with all Board members in attendance.				
BOARD STRATEGY SESSION (Former Board)	1	7	Mr E Khosa (Chairperson)	1/1
	17/10/2025		Mr S Sooklal	1/1
			Ms B Koyana	1/1
			Ms T Phewa	0/1
			Mr T Peege	1/1
			Adv M Lebakeng	1/1
			Ms P Khoza	1/1
ANNUAL GENERAL MEETING (AGM) (Former Board)	1	7	Mr E Khosa (Chairperson)	1/1
	29/08/2025		Mr S Sooklal	1/1
			Ms B Koyana	1/1
			Ms T Phewa	1/1
			Adv M Lebakeng	1/1
			Mr T Peege	1/1
			Ms P Khoza	1/1
Board Task Team Meetings (Former Board)	3	2	Mr E Khosa (Chairperson)	3/3
	05/05/2025		Mr T Peege	3/3
	09/05/2025 SP TT			
	17/06/2025 SP TT			

Table 22: Board meetings, 2025/26

4.8 Remuneration of Board Members

Board remuneration is determined by the Minister of Transport in accordance with the Civil Aviation Act. Board members are paid a monthly stipend and, in addition, are remunerated for meeting attendance and preparation. Members are also reimbursed for any travel expenses incurred.

- Members who are not remunerated
- Board remuneration is disclosed in the annual financial statements and is summarised below:

Name	Annual Stipend and Fees Remuneration	Other Allowance	Other Reimbursements*	Total (R)
Mr E Khosa ¹	272 385	N/A	5 819	278 204
Mr Sooklal ²	265 115	N/A	9 698	274 813
Ms B Koyana	252 011	N/A	7 069	259 080
Ms ZG Nkosi	71 459	N/A	1 222	72 681
Adv M Lebakeng	267 655	N/A	21 122	288 777
Mr T Peege	291 485	N/A	8 899	300 384
Ms L Mamashela	25 238	N/A	1 032	26 270
Total	1 445 348	N/A	54 861	1 500 209

Table 23: Board remuneration, 2025/26

* Reimbursement expenses are disclosed in terms of Section 28 (1) (4) of the PFMA as reimbursement costs paid to Board members. The costs include travel costs for all meetings of the Board and its Committees.

5 RISK MANAGEMENT

The SACAA's Enterprise-Wide Risk Management (EWRM) maturity was previously assessed by SNG Grant Thornton, an independent external service provider, to obtain an objective evaluation of the organisation's EWRM processes.

Based on this assessment, the organisation's EWRM maturity was rated at Level 3 (Defined), indicating that the EWRM processes are clearly articulated and generally adequate and effective. However, certain deficiencies within the process were identified.

Subsequent to the external assessment by SNG Grant Thornton, the SACAA conducted an internal EWRM self-assessment. This self-assessment was guided by the Risk Management Maturity Assessment, a component of the National Treasury's Financial Management Capability Maturity Model (FMCMM), as per the Risk Management Procedure.

The assessment isolates the relevant risk management components of the FMCMM and provides a streamlined and consistent methodology for institutions to determine their risk management maturity levels.

In line with the National Treasury's recommendation for institutions to conduct such assessments at least once per financial year, the SACAA's internal evaluation determined its EWRM maturity level as Level 5 (Optimised).

1. Fees include stipend and 15% VAT
2. Fees include stipend and 15% VAT

This result demonstrates significant progression in embedding risk management practices, enhancing continuous improvement mechanisms, and strengthening organisational resilience.

The outcome further enables the SACAA to proactively prepare for the next independent maturity assessment scheduled for the 2027/28 financial year.

The 2025/26 Strategic Risk Register was approved by the SACAA Board during the previous financial year. The following table provides feedback on implementation and performance during the period under review.

SACAA STRATEGIC OUTCOMES RISK REGISTER 2025/26

LEGEND		
Extreme Risk	17 to 25	
High Risk	10 to 16	
Moderate Risk	5 to 9	
Low Risk	1 to 4	

Risk No.	Strategic Outcomes	Risk Name	Risk Description	Evaluation before Considering Current Control Strategies			
				Inherent Impact	Inherent Likelihood	Inherent Risk Rating (IRR)	Residual Risk Rating (RRR)
3	Improved stakeholder engagement and client service excellence	Stakeholder Management	Poor stakeholder management resulting in a negative organisational reputation impacting stakeholder buy-in.	5	4	20	12
10	Sustained good governance and organisational effectiveness	Third Party Management	Poor Third Party performance resulting in increased costs and loss of services.	5	4	20	8
8	Optimised Innovation and Technology management	Cybersecurity	Cybersecurity threats resulting in data loss, fraud, theft and compromised data integrity.	5	5	25	16
5	Optimised Innovation and Technology management	Business Resilience	Natural or business disruptive incidents or events impacting operations.	5	5	25	12
6	Strengthened Safety, Security and Environmental oversight system	Legislative non-compliance	Fast-paced legislative and regulatory changes making it challenging to adapt with speed.	5	4	20	12

Risk No.	Strategic Outcomes	Risk Name	Risk Description	Evaluation before Considering Current Control Strategies			
				Inherent Impact	Inherent Likelihood	Inherent Risk Rating (IRR)	Residual Risk Rating (RRR)
9	Sustained good governance and organisational effectiveness	Governance	Corporate governance lapses resulting in unethical behaviour including fraud and corruption, which can negatively impact the effective delivery of the mandate as well as the reputation of the organisation.	5	4	20	8
2	Optimised Human Capital Management	Human Capital	Challenges in the attraction and retention of talent in a fast-paced changing workforce landscape.	5	4	20	12
1	Optimised financial sustainability	Revenue, Economic Climate	Slow recovery of the industry resulting in less revenue as well as inadequate management of financial resources resulting in financial unsustainability of the regulator.	5	5	25	12
7	Strengthened Safety, Security and Environmental oversight system	Environmental Oversight	Increase in carbon emissions as a result of inadequate AEP regulatory framework and non-compliance with regulations.	5	5	25	8
4	Strengthened Safety and Security oversight system	Safety and Security Oversight	Increase of accidents and unlawful interference as a result of an inadequate regulatory framework and non-compliance with implementing regulations.	5	5	25	8

Table 24: Risk register, 2025/26

6

COMPLIANCE WITH LAWS
AND REGULATIONS

The SACAA recognises that an unwavering commitment to legal compliance is fundamental to safeguarding aviation safety, protecting stakeholder trust, and upholding its standing as a responsible corporate citizen.

Our commitment to compliance is not merely a statutory obligation under the Civil Aviation Act, it is also a strategic imperative that ensures South Africa remains a globally competitive and safe aviation environment. Legal compliance is guided by the principles of good corporate governance, with specific alignment to Principle 13 of King IV™, which calls on governing bodies to “govern compliance with applicable laws and adopted, non-binding rules, codes and standards in a way that supports the organisation being ethical and a good corporate citizen”.

During the period under review, strong strategic direction and effective oversight were exercised in respect of legal compliance. This contributed to the successful delivery of all planned compliance activities (100%). The Board played a proactive role in this achievement by approving the Legal Compliance Plan and maintaining ongoing oversight of its implementation, ensuring alignment with regulatory requirements and governance best practices.

The SACAA's commitment to ensure comprehensive coverage of compliance risks was demonstrated by the development, review, and approval of diverse Compliance Risk Management Plans. These plans addressed high-risk areas across critical legislation such as the Labour Relations Act and the Protected Disclosures Act.

Additionally, a specific focus was placed on the Civil Aviation Act and the Promotion of Access to Information Act, where diligent monitoring by management ensured that the SACAA continued to comply with these important pieces of legislation. Legislative changes were monitored to identify and map emerging legal obligations into operational processes.

Furthermore, detailed quarterly legal compliance reports were presented to the Combined Assurance Committee, Audit and Risk Committee, and the Board, providing a holistic view of control maturity, emerging risk indicators, and key remedial actions on identified high-risk laws.

Recognising that effective compliance is driven by behaviour, the SACAA implemented the following initiatives to build a sustainable compliance culture:

- **Training and awareness:** Targeted training sessions were conducted, focusing on key legislative requirements. These sessions aimed to build internal capacity, promote a culture of compliance, and ensure that the SACAA employees and legal compliance champions understood and consistently applied regulatory requirements in their daily activities. Furthermore, efforts were made to enhance awareness of legal and regulatory obligations across the organisation. This included issuing compliance communications to ensure organisational awareness of evolving legal requirements.
- **Continuous improvement initiatives:** The SACAA continued to refine its compliance processes by leveraging feedback from monitoring activities, internal audits, and regulatory developments. Enhancements were made to policies and systems to improve efficiency and effectiveness.

Overall, the Board's role in monitoring and ensuring legal compliance at the SACAA has been significant. Through strategic planning, rigorous oversight, and adaptive leadership, the Board not only upheld the principles of the King IV™ Report but also reinforced governance practices that strengthen the SACAA's standing as a compliant and ethically responsible corporate citizen.

Looking ahead, the SACAA remains committed to continuously enhancing its compliance maturity. Key priorities for the upcoming reporting period include:

- Strengthening the legal compliance framework to ensure continued alignment with applicable legislation, regulations, codes, standards, and best practices.
- Leveraging technology to improve compliance tracking, and reporting.
- Strengthening compliance monitoring and reporting mechanisms to provide timely insights to management and the Board.
- Extending CRMP coverage to all remaining low-risk statutes for full-spectrum oversight.
- Expanding targeted legal compliance training and awareness initiatives to reinforce understanding of legal obligations and promote a culture of compliance.

Through these initiatives, the SACAA continues to demonstrate that legal compliance is not a tick-box exercise, but a strategic enabler of ethical leadership, operational resilience, and sustained public confidence in South Africa's civil aviation system.

7 INTERNAL AUDIT

The SACAA established an Internal Audit Division in line with the PFMA, Treasury Regulations, and the Global Internal Audit Standards, including the principles and best practices of the King IV Report™. The Internal Audit Department within the SACAA is part of the Internal Audit Division, which also includes the Forensic Services Department. Internal Audit provides both assurance and advisory services to the SACAA.

It assists the SACAA in accomplishing its objectives by bringing a systematic and disciplined approach to evaluating and improving the effectiveness of risk management, internal control, and governance processes, which must be managed in a manner that ensures:

- The effectiveness and efficiency of operations, investments, and projects
- The safeguarding of the SACAA's assets
- The reliability and integrity of financial and non-financial information
- Compliance with laws and regulations

The work of the Internal Audit Department during the reporting period was guided by an approved Internal Audit Charter, which is aligned with the Board's Audit and Risk Committee Charter. The Internal Audit Division reports functionally to the Board's Audit and Risk Committee

and administratively to the Director of Civil Aviation. The Audit and Risk Committee approved strategies and plans and reviewed the work of the Internal Audit Division on a quarterly basis, or as and when required.

The Internal Audit Department performed its work in line with the Global Internal Audit Standards and the Code of Ethics for Internal Auditing, issued by the Institute of Internal Auditors. All employees within the Internal Audit Department are members of the Institute of Internal Auditors. As in the previous reporting periods, Continuous Professional Development (CPD) was implemented to ensure that audit personnel remain relevant and up to date with developments within the profession.

All findings for the 2023/24 financial year and 91% of findings for the 2024/25 financial year were effectively and successfully closed by the organisation. During the period under review, Internal Audit monitored the closure of findings raised during the financial year.

As at 31 March 2026, 51% of findings for the current financial year had been closed or resolved by management. The remaining findings were not yet due by the end of the financial year.

Financial Year	2022/23	2023/24	2024/25	2025/26
Total number of findings	29	20	44	65
Total number of findings resolved	29	20	40	33
Total number of findings in progress to be resolved	0	0	4	32
Percentage of findings resolved	100%	100%	91%	51%

Table 25: Total number of internal audit findings

8 ETHICS AND CODE OF CONDUCT

The SACAA views ethics as a strategic imperative that underpins good governance, risk management, and organisational performance. In line with Principles 1 and 2 of King IV™. The SACAA is committed to ethical leadership and the cultivation of an ethical culture, led by the Board and embedded throughout all levels of the organisation. The Board affirms its responsibility to provide ethical and effective leadership.

During the reporting period, the Board and Executive Management collectively set the tone for an ethical culture. This was achieved through consistent communication, leading by example, and integrating ethics into performance expectations.

In April 2025, the Board further reaffirmed its commitment to promoting good governance practices within the SACAA by approving a robust Ethics Implementation Plan and the updated Ethics Risk Register. During the reporting period, all planned deliverables were successfully implemented, resulting in a 100% implementation rate.

This contributed to reinforcing ethical leadership and enhancing overall organisational effectiveness in line with the approved Strategic Plan.

Key activities from the Ethics Implementation Plan include:

- Revision and Board approval of the Ethics Risk Register.
- Regular monitoring and reporting of mitigation plans to ExCo and the Board.
- Issuing ethics communiqués to staff.
- Appointment of a service provider to conduct an Ethics Risk Assessment or Ethics Survey, which led to the SACAA achieving an AA rating, with improved results based on an 85% response rate, signalling a highly engaged workforce.
- Monitoring of declarations recorded in the Corporate Items Register and reporting progress to ExCo and the Board.
- Participation in industry engagements, including the Designated Flight Examiner's Conference and the Designated Aviation Medical Examiner's workshop.
- Conducting targeted ethics training sessions for two divisions to reinforce expectations regarding the Code

of Conduct and promote responsible conduct that protects the SACAA's reputation.

- Development and implementation of the Ethics Campaign Plan in collaboration with internal stakeholders, which culminated in a successful Culture Day in March 2026.

Moreover, the Ethics Policy was reviewed and approved by the Board and introduced a formal "No Gift" position, aimed at prohibiting employees and Board members from soliciting and/or accepting any gifts, benefits, or favours, whether directly or indirectly, in connection with their duties or functions. This bold stance reaffirms the SACAA's commitment to ensuring that the regulator remains independent, impartial, and free from improper influence, the perception of bias, and undue vulnerabilities.

In an effort to entrench the organisation's values, the SACAA rolled out a multi-channel ethics awareness campaign. The campaign featured targeted emails, posters, interactive ethics quizzes, and employee-driven videos that allowed staff to share personal perspectives on ethics, thereby humanising the organisation's ethical standards. These initiatives culminated in a high-level engagement, namely a "Family Feud" game show hosted during the annual Culture Day event, aimed at bridging the gap between policy and daily operational reality.

In pursuit of a stronger ethical culture, the SACAA has put in place a Code of Conduct. The SACAA Code of Conduct is binding on all its employees. The Code articulates the values that the SACAA wishes to foster among all its employees and, in doing so, defines desired behaviour.

All SACAA employees are expected to adhere to the organisation's standards of ethical conduct. Employees found to be engaging in unethical practices and in contravention of the Code of Conduct are subject to a disciplinary process. The SACAA encourages all stakeholders to report suspected incidents of unlawful or irregular conduct involving the SACAA's employees. Incidents may be reported through the independent whistle-blowing hotline, which ensures the integrity and confidentiality of the reporting process.

Ethics at the SACAA remains alive, and this was strongly

evidenced by the ethics survey, which ran for just over two weeks and achieved a highly representative and positive response rate of 85% of employees. This demonstrated a highly engaged workforce, and the report was shared with ExCo, management, and the Board.

The SACAA maintained an AA rating, with a slight improvement compared to the previous results, and was one of five public entities to achieve this twice in the past five years.

Looking ahead, the Board is committed to further entrenching and maturing the ethics culture at the SACAA, both internally and externally. This dual approach will ensure that the SACAA's ethical standards are upheld not only within the entity but also in its interactions with external stakeholders. This proactive approach to ethical governance not only enhances the SACAA's reputation as an ethical regulator but also strengthens its role as a leader in setting governance standards within the public sector.

9 COMPANY SECRETARY

The Board continues to be ably supported by an experienced and qualified Company Secretary, who functions as the governance “gatekeeper,” offering objective counsel on Directors’ fiduciary duties, strategic oversight, ethics, and evolving regulatory and governance expectations.

The responsibilities of the Company Secretary are outlined in the Board Charter and are fully aligned with the principles of King IV™ and King IV™. The Company Secretary is appraised annually and as part of the Board evaluation to confirm her continued fitness, propriety, and value-add to the Authority.

To preserve independence while enabling effectiveness, the Company Secretary maintains an arm’s-length relationship with the Board and individual Directors, yet is vested with sufficient authority, resources, and direct access to the Chairperson and Committee Chairs. The responsibilities of the Company Secretary include:

- Maintaining all statutory registers, governance, and compliance records.
- Performing an annual “fit-for-purpose” review of all Board and Committee Charters against legislative

updates, the King Reports™, other best practices, and organisational needs.

- Facilitating the Board evaluation, analysing results, developing an action plan, and tracking remedial action.
- Advising on business ethics, conflict-of-interest protocols, and emerging governance trends.
- Translating Board resolutions into clear directives, cascading them to management, and monitoring execution.
- Aggregating and distributing high-quality briefing packs to Non-Executive Directors to ensure that they have complete, timely information for sound and informed decision-making.
- Orchestrating a robust induction, continuous-learning, and skills-refresh programme tailored to each Director’s tenure and committee roles and responsibilities.
- Tracking statutory and aviation-specific regulatory changes, flagging compliance gaps, and coordinating timely remedial action.
- Overseeing the Authority’s ethics-management and legal-compliance frameworks, including whistle-blowing mechanisms and periodic policy audits.

10 AUDIT AND RISK COMMITTEE REPORT

The ARC is pleased to present its report for the financial year ended 31 March 2026.

Audit and Risk Committee responsibility

The Committee reports that they have discharged their fiduciary duties arising from sections 50(1) and 51(1) of the PFMA and Treasury Regulations based on the committee's critical oversight role. In terms of these sections, the ARC confirms that it has acted with integrity, in good faith and with due care. It is further reported that it has adopted appropriate formal terms of reference as its Audit and Risk Committee Charter and has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Audit and Risk Committee is established as an independent statutory committee in terms of the PFMA and the Civil Aviation Act. The Committee oversees all audit, finance, legal compliance, performance information, information technology, internal and external audit, combined assurance, business continuity, fraud and corruption and risk management matters for the SACAA; however, the Board remains ultimately accountable for performance information, legal compliance, financial and risk management.

The Audit and Risk Committee for the year ended 31 March 2026 comprised of three non-executive members and an independent specialist member. The independent member was appointed in November 2020 and re-appointed on 1 June 2022 by the Board. The committee was chaired by an independent, non-executive member, Mr Surendra Sooklal. On 1 August 2023, Adv. M Lebakeng and Mr T Peege were appointed as members of the committee. The ARC membership was confirmed by the Executive Authority at the AGM held on 29 August 2025. The Board's term was due to end on 31 May 2025 but was subsequently extended by a period of 6 months and came to an end on 30 November 2025. By implication the term of the ARC was extended and also came to an end on 30 November 2025. The DCA was the Accounting Authority from 1 December 2025 to 28 February 2026.

The Director of Civil Aviation, Chief Financial Officer, Chief Audit Executive, Executive: Corporate Services and the Auditor-General of South Africa all have a standing invitation to the Audit and Risk Committee meetings. The appointment of the Audit and Risk Committee members is confirmed annually at the Annual General Meeting by the Executive Authority.

On an annual basis, the Audit and Risk Committee assesses the effectiveness of the Internal Audit activity against the criteria outlined below:

- Achievement of the annual Internal Audit Plan;
- Compliance with the Institute of Internal Auditors' professional standards;
- Achievement of reporting protocols through management to the audit and risk committee;
- Timeliness of reporting of findings and activities;
- Responsiveness to the changing business and operational environment;
- Management's acceptance and closure of the internal audit findings;
- Quality and relevance of the annual assessment reports;
- Level of co-operation and interaction with other assurance providers within the agreed combined assurance approach;
- Maintenance of adequate staffing and resource levels to achieve the annual Internal Audit Plan outcomes and meet the requirements of the Internal Audit Charter; and
- Meeting the budget allocated to the internal audit function.

During the period under review, the Committee held five scheduled meetings, and one special meeting. The purpose of the special meetings was to consider the internal audit and forensic plans, policies, ENE budgets, tenders and APP deliverables. The Chairperson of the Committee reports to the Board quarterly, regarding the Committee's deliberations, decisions and recommendations. In addition, the Committee also reports quarterly to the Executive Authority.

Attendance of Audit and Risk Committee meetings

Committee members	
Mr S Sooklal	6 out of 6
Ms Z Nkosi	6 out of 6
Adv M Lebakeng	4 out of 6
MrT Peege	5 out of 6

Work of the Committee in 2025/26

The Audit and Risk Committee submits this report for the financial year ended 31 March 2026, as required by Treasury Regulations 27.1.7 and 27.1.10(b) and (c) issued in terms of section 51(1)(a)(ii) and 76(4)(d) of the PFMA.

During the period under review, the Committee is satisfied that it has fulfilled its statutory duties and responsibilities as required by the PFMA and Treasury Regulations, as well as various additional responsibilities assigned to it by the Board.

The effectiveness of internal control and risk management

Internal Audit plays a critical role in strengthening governance and accountability within the SACAA. It provides the Audit and Risk Committee with independent, objective, and reasonable assurance regarding the adequacy and effectiveness of internal controls across all significant areas of the organisation. These areas include governance, risk management, compliance, and operational processes.

This assurance is delivered through the execution of a Risk-Based Annual Internal Audit Plan, which is aligned with the SACAA's strategic outcomes and key risk areas. This plan is approved annually by the Audit and Risk Committee before the beginning of each financial year, and its implementation is monitored quarterly throughout the year.

In conducting audits, Internal Audit not only evaluates the effectiveness of existing controls but also recommends enhancements aimed at improving the efficiency and reliability of internal processes. Furthermore, Internal Audit tracks management's implementation of corrective actions arising from audit findings and reports progress to the Audit and Risk Committee on a regular basis.

During the reporting period, both internal and external audit reviews identified certain control deficiencies. These were promptly communicated to management, and appropriate

remedial actions have been taken. Based on the outcome of these reviews and the follow-up assessments conducted, we are satisfied that the internal control systems relating to financial reporting and broader risk management remained adequate and effective for the period under review.

Based on reviews from both internal and external auditors, issues highlighting deficiencies in the internal control system have been communicated to management, and necessary corrective actions have been implemented. Therefore, we can confirm that the systems of internal control over financial reporting during the period under review were deemed to be adequate and effective.

In terms of Section 51(1)(a)(i) of the Public Finance Management Act (PFMA), the Accounting Authority is required to ensure that the SACAA maintains an effective, efficient, and transparent system of financial and risk management and internal control. In fulfilment of this responsibility, the Accounting Authority, supported by the Audit and Risk Committee, continuously monitors the organisation's control environment and ensures that necessary improvements are implemented.

The Audit and Risk Committee remains fully committed to upholding high standards of governance and oversight. It ensures that the Internal Audit function is independent and adequately resourced with the necessary skills, authority, and access to all areas of the organisation. During the financial year, the Committee oversaw several internal control reviews, which covered financial, operational, compliance, and risk-related activities. These efforts contribute to the SACAA's commitment to transparency, accountability, and sound financial management.

During the year under review, the Committee conducted the following activities.

Reviewed and recommended the following reports, policies and/or other matters to the Board for approval:

- Quarterly risk reports containing potential and emerging risks and opportunities aligned to the SACAA's strategic plan;
- Risk Management annual plan;
- Quarterly PFMA compliance reports;
- Quarterly finance and materiality reports;
- Quarterly performance management reports;
- Information and Communication Technology quarterly reports;
- Combined assurance annual plan and quarterly reports;

- Business Continuity annual plan;
- Legal compliance quarterly reports;
- Fraud and corruption quarterly reports;
- Quarterly Reporting on the PFMA compliance;
- Progress Report on Financial Sustainability;
- AGSA audit findings closure report;
- Reports on irregular, fruitless & wasteful expenditure;
- Legal Compliance, Fraud and Corruption, Business Continuity, Combined Assurance and Risk Management Plans;
- IA Three-year Rolling Plan;
- Annual Forensic: Fraud and Corruption Prevention APP Target;
- SACAA's policies on fraud and corruption prevention, and electronic transactions;
- The risk assessment and risk management, including fraud risks and information technology risks;
- The Medium-Term Expenditure Framework and the Estimates of National Expenditure for the ensuing periods;
- Audited Annual Financial Statements;
- The draft Annual Report 2024/25;
- Draft AGSA Report;
- Procurement Plan 2025/26;
- Retention of surplus funds;
- Revision of the Delegation of Authority;
- Adequacy of the entity's insurance covers;
- Review of the supply chain, other financial, risk, internal audit, fraud and legal compliance policies;
- The ICT strategy, and the Cyber Security Strategy and threat assessments; and
- Oversight on capex projects.

Evaluation of annual financial statements

The Audit and Risk Committee has reviewed the Annual Financial Statements of the South African Civil Aviation Authority (SACAA) for the financial year ended 31 March 2026. The Committee is satisfied that the financial statements have been prepared in accordance with the applicable accounting standards and that the accounting policies adopted are appropriate, consistently applied, and in line with legislative and regulatory requirements. The entity received an unqualified audit opinion which reflects strong financial governance and effective internal controls.

In the course of its review, the Committee paid particular attention to the following key areas:

- **Significant financial reporting judgments and estimates:** The Committee is satisfied that all material estimates and judgments were based on sound methodologies, supported by appropriate assumptions, and transparently disclosed.
- **Clarity and completeness of disclosure:** The disclosures in the financial statements were found to be clear, relevant, and complete, enabling users of the financial statements to understand the financial results and position of the SACAA.
- **Quality and acceptability of accounting policies:** The accounting policies applied were deemed appropriate for the nature of SACAA's operations and remained consistent with prior years, with no significant changes impacting comparability.
- **Compliance with accounting standards and legal requirements:** Full compliance with Generally Recognised Accounting Practice (GRAP) and all relevant legislative prescripts, including the PFMA, was confirmed.
- **Significant adjustments and/or unadjusted differences resulting from the audit:** There were no material misstatements or audit adjustments required, reflecting the high quality of financial reporting and controls in place.
- **Reflection of unusual circumstances or events:** No unusual transactions were identified that required special accounting treatment, and the Committee is satisfied with management's explanations on all financial statement matters.
- **Reasons for major year-on-year fluctuations:** All significant variances from the previous financial year were appropriately explained and substantiated by underlying financial activities or operational events.
- **Calculation and levels of general and specific provisions:** The provisioning methodologies used were found to be prudent, risk-aligned, and in accordance with applicable accounting standards.
- **Write-offs:** All write-offs were properly authorised, justified, and adequately disclosed in the financial statements.
- **The basis for the going concern assumption:** The SACAA's financial position, cash flow, and performance indicators support the appropriateness of the going concern assumption, which was endorsed by both management and the external auditors.
- **Compliance with financial reporting standards and governance requirements:** The financial statements were prepared in accordance with the applicable accounting framework, including GRAP, and were found to comply with all relevant legislative and governance standards.
- **Overall presentation and disclosure:** The committee ensured that the annual financial statements and report, taken as a whole, are fair, balanced, and

understandable. The disclosures made provide stakeholders with the necessary insight into SACAA's strategy, performance, and financial position.

Based on the above review and the audit outcome, the Audit and Risk Committee confirms that the Annual Financial Statements fairly present the financial performance and position of the SACAA for the 2025/26 financial year and recommends them for approval by the Accounting Authority.

Financial reporting

In line with its mandate to support the Board in safeguarding the integrity of the SACAA's financial reporting, the Audit and Risk Committee reviewed the Annual Financial Statements for the year ended 31 March 2026 in consultation with both management and the external auditors.

The Committee's review focused on the following key areas:

Throughout the period under review, the Committee's primary focus remained on enhancing the reliability and transparency of financial reporting, strengthening financial controls, and upholding the integrity of SACAA's financial statements.

Internal audit

The Internal Audit Department is responsible for providing professional, independent and objective assurance on the adequacy and effectiveness of the internal control environment across all the significant areas of the SACAA's operations and assist the SACAA in achieving its set objectives.

Key activities of Internal Audit are:

- to develop and implement a Three-Year Rolling-Risk-Based Internal Audit Plan which takes into account risks identified by management and the Board and other issues raised by management and by the Audit and Risk Committee. The plan is submitted to the Audit and Risk Committee for consideration and approval;
- to build and enhance the skills level of the Internal Audit staff with knowledge to assist them in the execution of planned audits; and
- to provide optimal audit coverage by considering the scope of work of the external auditors and other assurance providers within the SACAA as per the Combined Assurance Framework.

The Internal Audit Department completed all planned audits and ad-hoc requests from management for the period under review except those approved by the Audit and Risk Committee for deferral to the new financial year.

The Audit and Risk Committee is responsible for ensuring that the Internal Audit Function is independent and has the necessary resources, standing and authority within the SACAA to enable the Function in discharging its duties. Furthermore, the Audit and Risk Committee oversees co-operation between the internal and external auditors and serves as a link between the Board and these two functions.

Internal Audit's activities are measured against the approved annual internal audit plan and the Chief Audit Executive tables progress reports in this regard to the Audit and Risk Committee on a quarterly basis.

During the reporting period the Audit and Risk Committee reviewed and approved the following matters:

- The risk-based annual internal audit plan and the three-year rolling risk-based internal audit plan;
- Progress reports on the closure of the internal audit findings;
- Internal audit's quarterly reports in line with the approved internal audit plan; and
- Internal audit charter for the 2025/26 financial year.

The Audit and Risk Committee has formed an opinion that adequate, objective internal audit policies and procedures exist within the SACAA and that the SACAA's Internal Audit Department has complied with The Global Internal Audit Standards™, the required legal, regulatory and other responsibilities as stipulated in its approved Charter during the period under review. We are satisfied that the Internal Audit Function is operating effectively, and that it has addressed the risks pertinent to the SACAA.

Whistle-blowing

In compliance with the Protected Disclosures Act, 2000, the SACAA has established and maintains an independent fraud hotline service. The Audit and Risk Committee wishes to report that, for the period under review, it received and attended all concerns or complaints, whether from within or outside of the SACAA through the comprehensive interrogation of the reports submitted by the Forensic Services Department.

The Audit and Risk Committee also discusses reports

from the whistle-blowing hotline through reports presented by Forensic Services Department. The Audit and Risk Committee receives regularly progress reports on the status of the investigations, and the Committee ensured, that the necessary corrective actions were taken by management. The Committee in the period under review also reviewed and approved the Whistleblowing and Investigation Policies, Fraud and Corruption Prevention Framework and the Annual Forensic: Fraud and Corruption Prevention Plan.

The quality of management and quarterly reports submitted in terms of the PFMA

The Audit and Risk Committee is satisfied that it received sufficient, reliable, and timely information from management in order to enable it to fulfill its responsibilities. During the year under review, quarterly management reports were presented by management to enable the Committee to:

- Monitor the integrity, accuracy and reliability of the financial position of the SACAA;
- Review the management accounts of the SACAA to provide the Accounting Authority with an authoritative and credible view of the entity's financial position;
- Review the disclosures made in the financial reports of the SACAA and the context in which statements on the financial health of the entity are made; and
- Review all material information presented together with the management accounts.

The quality of budgets submitted in terms of the PFMA

The Audit and Risk Committee is satisfied that it received sufficient, reliable, and timely information that enabled it to:

- Review and ensure that the annual budgets are balanced, credible and realistic against the approved business plans; and
- Monitor and periodically review the implementation of the approved budget by the Accounting Authority.
- Monitor Risk Management and Combined Assurance activities.

Risk Management and Combined Assurance

The Committee acknowledges the significant strides made in enhancing the SACAA's risk management environment, including the implementation of the updated risk management policy, framework, and plans. Risk management remains a cornerstone of good governance

and is essential for supporting the achievement of the SACAA's strategic outcomes, promoting operational resilience, and safeguarding public confidence in civil aviation oversight.

During the year under review, the Committee provided oversight of the organisation's risk governance processes to ensure that key risks were proactively identified, assessed, monitored, and mitigated. Management continued to embed risk management practices into day-to-day operations, with regular reporting to the Committee on the status of strategic, operational, and emerging risks. The Committee is satisfied that the risk register and mitigation strategies are reflective of the current risk landscape and aligned with the SACAA's risk appetite and tolerance levels.

In addition to the internal risk environment, the Committee oversaw business continuity planning (BCP) efforts to ensure organisational preparedness in the event of disruptions. The SACAA's business continuity framework and plans were reviewed and tested to confirm their adequacy and responsiveness to potential threats. These measures are crucial for ensuring that the organisation can continue to fulfil its regulatory mandate with minimal interruption during unforeseen events.

The Committee also acknowledges continued improvements in the application of the combined assurance model, which remains an integral part of SACAA's governance structure. This model ensures coordination among various assurance providers including Internal Audit, Risk Management, Fraud and Corruption, Compliance Management, Quality, Occupational Health and Safety, ICAO Compliance, and External Audit across the five levels of assurance. The combined assurance approach enhances the quality, coverage, and efficiency of assurance efforts, reduces duplication, and ensures that significant risk areas receive appropriate attention. Maturity assessments were conducted by an independent service provider on both the risk and combined assurance activities of the entity and the outcome indicated that the entity is progressing steadily in the risk front whilst the organisation has progressed significantly in the combined assurance efforts.

Throughout the period, the Audit and Risk Committee provided active oversight of the combined assurance plan, ensuring it was effectively implemented, aligned with organisational priorities, and supportive of a unified approach to risk and control assurance. This collaborative

model has strengthened the SACAA's ability to make informed decisions, foster accountability, and maintain strong internal control and governance systems.

The Committee is satisfied with the good progress made in embedding risk management and combined assurance practices across the organisation. These practices remain critical to ensuring resilience, regulatory effectiveness, and the long-term sustainability of the SACAA.

Auditor-General of South Africa

The Audit and Risk Committee has met with the Auditor-General of South Africa to ensure that there are no unresolved issues.

The Audit and Risk Committee monitored the implementation of the action plan to address matters arising from the management report issued by the Auditor-General of South Africa for the 2024/25 financial year. It is reported that all the findings in the 2024/25 financial year were closed satisfactorily.

The Auditor-General has unrestricted access to the SACAA's records and management and furnishes a written report to the Committee on significant findings arising from the annual audit and is able to raise matters of concern directly with the Chairman of the Committee.

The Audit and Risk Committee concurs with and accepts the conclusions and the audit opinion of the Auditor-General of South Africa on the annual financial statements and is of the view that the audited financial statements be accepted and read together with the report of the Auditor-General of South Africa.



MS Z NKOSI

Chairperson: Audit and Risk Committee (ARC)

28 July 2026

11 FRAUD AND CORRUPTION

11.1 Whistle-blowing

In compliance with the Protected Disclosures Act, 2000 (Act No. 26 of 2000), the SACAA has established and maintains an independent fraud hotline service. During the year under review, all concerns or complaints received, whether from within or outside the SACAA, were recorded, analysed, and allocated to the relevant divisions for investigation.

The Audit and Risk Committee (ARC) also discussed reports from the whistle-blowing hotline as presented by the Internal Audit Division. The ARC regularly receives progress reports on the status of investigations, and the Committee ensures that the necessary corrective actions are taken by management. During the year under review, the Committee approved the Annual Forensic Fraud and Corruption Plan, which includes targets addressing whistle-blowing.

11.2 Managing Fraud and Corruption

The Fraud and Corruption Prevention Framework was approved by the Board and implemented, together with all supporting policies. The Fraud and Corruption Prevention Policy was amended to consider changes introduced by the National Treasury relating to procurement processes.

During the period under review, various awareness campaigns were conducted internally and externally, including campaigns relating to whistle-blowing processes, staff meetings, management meetings, as well as sessions held during International Fraud Awareness Week. The approved Annual Forensic Fraud and Corruption Prevention Plan was implemented throughout the year.

All set targets in the plan were implemented, resulting in a 100% achievement rate.

11.3 Reported Cases

The majority of the incidents reported related to concerns, complaints, and aviation irregularities, which required the intervention of the SACAA to enforce compliance with regulations by various stakeholders.

Management continued monitoring the forensic investigations that were conducted and expedited the implementation of the recommendations made by the Forensic Services Department, as well as recommendations arising from incidents reported through the Fraud Hotline. The reporting and investigation of incidents were enhanced by management's commitment to fully implement the recommendations contained in the forensic investigation reports.

The ARC also monitored the implementation of recommendations arising from the forensic investigation reports. A comprehensive Fraud Risk Assessment was conducted during the year, and monitoring of corrective and improved management actions was done periodically to strengthen the internal control environment.

The ARC, as well as the Board, received the required level of assurance that the risks associated with fraud, corruption, and maladministration were being managed effectively by the SACAA.

Financial Year (FY)	Total Cases received in the FY	Finalised Cases	Percentage (%)
2023/24	44	42	95%
2024/25	64	59	92%
2025/26	44	32	73%

Table 26: Reported cases

11.4 Vuvuzela Whistle-Blowing Hotline

As part of promoting a robust safety culture, the SACAA is committed to conducting its business ethically, with honesty and integrity, and invites all stakeholders to utilise the Vuvuzela Hotline to report any suspected unlawful, unethical, or irregular activities via the toll-free number 0800 204 911 or email: sacaa@hotline.co.za.

All whistle-blowers remain anonymous, and all information provided is treated with strict confidentiality.

12 COMBINED ASSURANCE PERFORMANCE

The SACAA remains committed to maintaining an effective system of governance, risk management, and internal control through the implementation of a combined assurance (CA) approach. The SACAA's CA model, which considers five lines of assurance, integrates the efforts of internal assurance providers with those of independent and external assurance providers.

The current model provides a coordinated and integrated approach to assurance activities across the organisation and supports the achievement of strategic objectives while ensuring accountability, transparency, and compliance with applicable legislation and governance standards.

The CA framework is aligned with the principles of the Institute of Directors in South Africa's King IV™ Report and is intended to optimise assurance coverage, improve the quality of assurance reporting, reduce duplication of effort, and strengthen oversight over strategic and operational risks.

During the 2025/26 financial year, management accepted responsibility for establishing and maintaining effective internal controls and for implementing corrective actions to address identified deficiencies. Assurance was provided through:

- Day-to-day management oversight
- Supervisory reviews
- Performance monitoring
- Financial management controls
- Compliance monitoring
- Risk management processes

Specialist assurance providers supported management in monitoring compliance and evaluating the effectiveness of controls within their respective areas of responsibility. These include:

- Risk Management
- Legal Compliance and Governance
- Internal Control
- ICAO safety and security compliance, Consistency and Standardisation
- Forensic Fraud and Corruption
- Quality Assurance
- Business Continuity Management
- Occupational Health and Safety

These functions provided ongoing monitoring and reporting on regulatory compliance, emerging risks, control deficiencies, and mitigation effectiveness.

The Internal Audit function provided independent and objective assurance on the adequacy and effectiveness of governance, risk management, and internal control processes. Internal Audit executed a risk-based audit plan approved by the relevant governance structures and reported significant findings, recommendations, and management actions to the ARC.

Internal Audit also assessed the maturity and effectiveness of the CA framework and provided insight into areas requiring improvement.

Independent external assurance was provided by external auditors, regulators, and other independent assurance service providers where applicable. These assurance providers evaluated compliance with legislative requirements, financial reporting standards, and other applicable governance obligations.

During the reporting period, the organisation continued to strengthen the implementation of the CA framework through coordinated assurance planning and reporting processes. Assurance activities were aligned to the organisation's strategic objectives, key risks, and regulatory requirements.

Key focus areas during the year included:

- Strategic and operational risk management
- Financial controls and reporting
- Regulatory and legislative compliance

- Information and cybersecurity
- Fraud prevention and ethics management
- Supply chain and procurement controls
- Business continuity and resilience
- Performance information and governance processes

CA reporting was periodically presented to the relevant governance structures to provide an integrated view of assurance outcomes, significant control matters, and emerging risks. The CA process assisted the organisation in:

- Enhancing coordination among assurance providers
- Improving visibility of key risk exposures
- Identifying control gaps and process inefficiencies
- Monitoring the implementation of corrective actions
- Reducing duplication of assurance efforts
- Supporting informed decision-making by governance structures

Where control weaknesses or deficiencies were identified, management developed and implemented corrective action plans, which were monitored through established governance and reporting mechanisms.

Based on the assurance activities performed during the financial year, management, Internal Audit, and other assurance providers did not identify any material breakdowns in governance, risk management, or internal control processes that would indicate that the overall system of internal control was ineffective.

The organisation will continue to enhance the maturity of its CA framework to ensure that assurance activities remain responsive to the evolving risk landscape and strategic priorities.

13 SOCIAL RESPONSIBILITY PERFORMANCE

The SACAA seeks to extend its impact beyond its primary responsibilities of controlling, promoting, regulating, supporting, developing, enforcing, and continuously enhancing safety and security standards in the civil aviation sector.

To achieve this, the SACAA has implemented a socio-economic development programme designed to improve the wellbeing of vulnerable groups in South Africa, with a particular focus on women, people with disabilities, and the education of youth and children.

During the period under review, three long-term projects were executed.

13.1 Youth-headed Families Support Project

The programme supports twelve families across South Africa by providing monthly grocery vouchers that can also be used to purchase essential household items such as kettles, microwaves, and irons. This support is offered for twelve months, with the aim of ensuring that school-aged family members can focus on improving their academic performance without worrying about hunger.

Currently, the programme has 45 beneficiaries, most of whom are school-aged, and many of whom have successfully advanced to the next academic level. Four members have completed their matriculation, and four have graduated with post-matric qualifications since the start of the programme.

Successes recorded this year among family members include:

- The SACAA granted approval for one member to be fully funded for a law degree.
- The Eastern Cape beneficiary who graduated with an Early Childhood Development Certificate has opened a crèche in honour of her late mother, who was a teacher. She has been given an opportunity to apply for support through the Charity Support Programme.
- A member whose boarding school fees are fully funded by the SACAA passed Grade 11.

13.2 IFlySTEM Project

In Kriel, Mpumalanga, the SACAA-funded Maths Centre conducted a Grade 10 Mathematics and Physical Sciences intervention programme from February to November 2025. The programme's objectives were to assist 25 learners from Sibongamandla Secondary School in improving their academic performance, building their confidence in STEM (science, technology, engineering, and mathematics) subjects, and introducing them to long-term career pathways in STEM disciplines and aviation.

The intervention included online support, baseline diagnostic tests, Saturday and holiday in-person clinics (classes), and a Parents Count, Parents Matter advocacy campaign. The Cumulative Gaps Correction Model was employed to address learners' misconceptions and learning gaps during online classes.

13.3 Charity Support Project

The 2025/26 financial year marked the final year of support for three charities selected to receive three-year support through the SACAA's Charity Support Project. This initiative is aimed at assisting selected organisations from previously disadvantaged backgrounds that play an integral role in uplifting their communities.

- The Tshepang Care Centre, based in Tembisa, has received monthly grocery vouchers for the past 36 months, valued at over R360 000, ensuring a steady supply of food for the centre's soup kitchen, which offers after-school meals to over 600 orphaned and vulnerable children daily.
- On Mandela Day 2024, the SACAA donated a new custom prefabricated modular building, valued at over R350 000, for the charity's Skills Centre and hosted an aviation careers fun day for the children. Unemployed women are utilising the Centre to learn sewing skills and create affordable clothing items, which are sold to the community to generate income for the children's feeding scheme.
- Over the past three years, 60 learners with visual impairments and various disabilities were sponsored

to receive training in basic computer skills at the Action for the Blind Centre. This year-long programme introduces students to computers and teaches them business communication skills, including sending emails and searching the internet using specialised software. These skills enable the students to further their education and apply for learnership opportunities in call centres, reception, and data capturing.

- Vita Nova Centre supports individuals with severe disabilities. The Centre provides full-time care and employs over 80 staff members on a 24-hour schedule to attend to residents ranging from babies to senior citizens. The SACAA donated over 47 500 nappies Vita Nova residents, valued at over R400 000. The SACAA further supported the charity's fundraising efforts by participating in its annual Mandela Day Fun

Walk, where staff members walked alongside Vita Nova residents on 18 July 2025. The joy and fulfilment experienced by both residents and staff members were evident throughout the 2.5 km journey. As part of this initiative, the SACAA staff members also donated teddy bears to babies and toddlers at the Centre at the beginning of the programme.

13.4 School Support Project

Over the past year, a school in the Eastern Cape was identified, and a commitment made to build much-needed classrooms for learners who currently study under a tree, even during adverse weather conditions. The project has since been halted due to budget cuts.



The SACAA employees taking part in the Vita Nova Centre's charity fundraising project and fun walk on 18 July 2025.

14 B-BBEE COMPLIANCE INFORMATION

The SACAA prides itself on maintaining effective Supply Chain Management (SCM) processes. During the year under review, all SCM processes were in place and supported by appropriate controls.

In line with the organisation's commitment to corporate governance and transformation, the SACAA provided non-financial support to 10 nominated Small, Medium and Micro Enterprises (SMMEs) in the form of various training interventions. This support focused on youth, women and black-owned entities with more than 51% black ownership.

Financial support was also provided to three nominated SMMEs in the form of maintenance toolboxes, a diesel bowser, computer equipment and branding materials. This support assisted the SMMEs in positioning themselves to partner with private-sector stakeholders, including financial institutions, for funding purposes.

The following statistics reflect expenditure for the 2025/26 financial year in relation to women-, youth- and black-owned entities with more than 51% black ownership.

B-BBEE SPEND OF TOTAL EXPENDITURE ON WOMEN OWNERSHIP		
Months	Percentage	Rand Value
April	9%	1 412 052
May	8%	2 101 529
June	25%	9 234 471
July	25%	4 490 231
August	25%	10 102 914
September	15%	3 194 532
October	14%	2 279 499
November	22%	10 499 030
December	18%	4 247 976
January	29%	1 837 728
February	7%	1 716 112
March	22%	4 730 030
Total	18%	55 846 104

Table 27: B-BBEE spend of total expenditure on women ownership

B-BBEE SPEND OF TOTAL EXPENDITURE ON YOUTH OWNERSHIP		
Months	Percentage	Rand Value
April	1%	100 465
May	1%	172 351
June	11%	4 272 408
July	10%	1 804 637
August	7%	2 771 033
September	5%	977 072
October	18%	2 965 977
November	10%	4 983 911
December	24%	5 721 554
January	7%	450 912
February	7%	1 559 000
March	6%	1 284 709
Inspection Area	9%	27 064 029

Table 28: B-BBEE spend of total expenditure on youth ownership

B-BBEE SPEND OF TOTAL EXPENDITURE ON 51% OWNERSHIP		
Months	Percentage	Rand Value
April	41%	6 585 721
May	55%	14 191 557
June	46%	17 229 698
July	49%	8 743 453
August	73%	30 142 817
September	40%	8 378 025
October	49%	8 099 272
November	43%	20 889 554
December	73%	17 572 833
January	45%	2 866 333
February	39%	9 372 240
March	52%	11 067 628
Inspection Area	50%	155 139 131

Table 29: B-BBEE spend of total expenditure on 51% ownership

15 OCCUPATIONAL HEALTH AND SAFETY

15.1 Occupational Health and Safety (OHS) Inspection

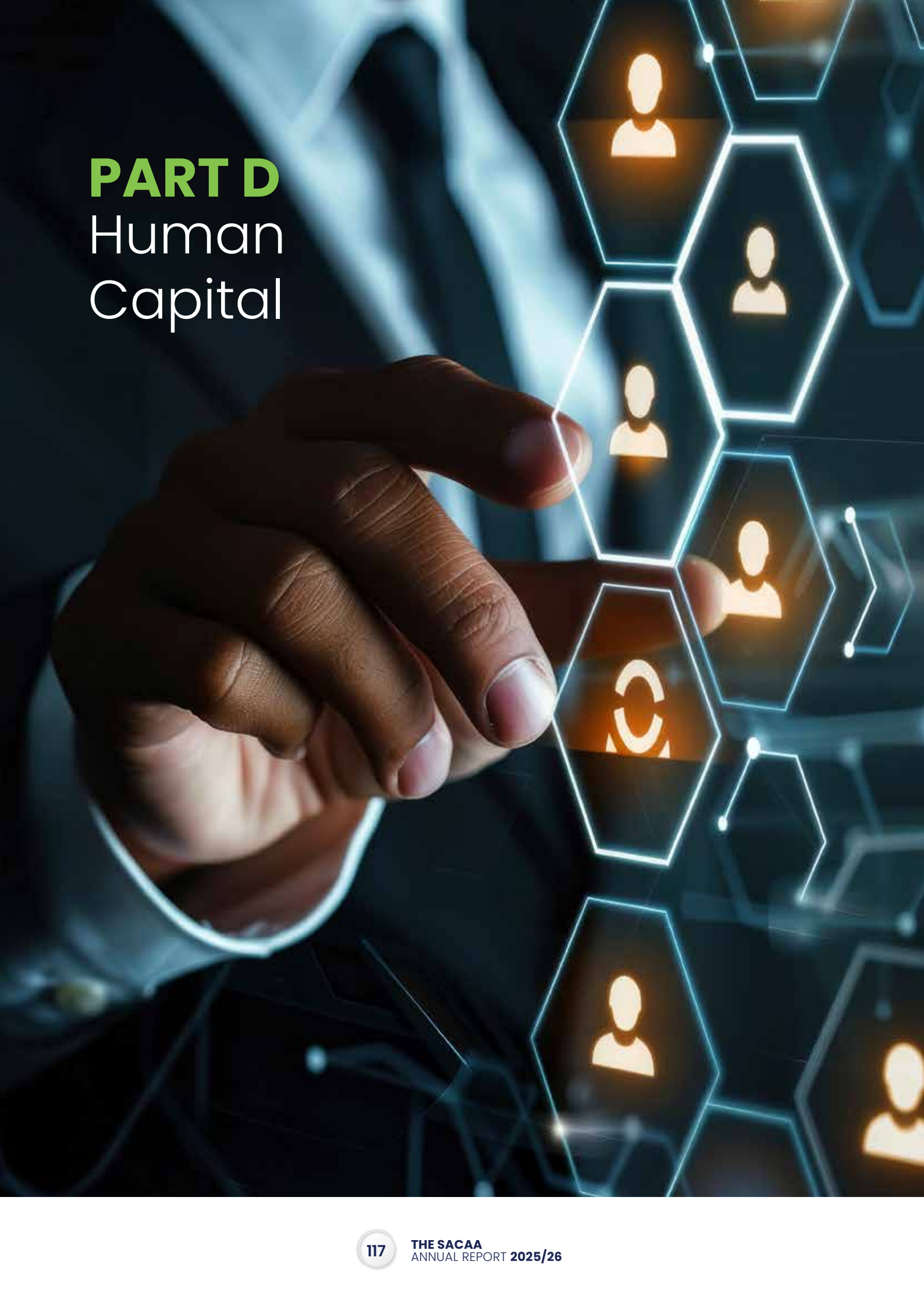
Inspection Area	Status
1.Sanitary facilities	Completed
2.Firefighting equipment and installations	Completed
3.First aid stations or boxes	Completed
4.Lighting and common appliances	Completed
5.General environment inspections and walkabouts	Completed

Table 30: Schedule of OHS inspections

15.2 Injury On Duty

April 2025–March 2026	
Category of incidents	Number
Fatal Injury	0
Major injury	0
Minor injury	3
Dangerous occurrences	1
Total reports	4

Table 31: Injury on duty

A close-up photograph of a person's hand, wearing a light blue shirt sleeve, reaching out to touch a digital interface. The interface consists of a grid of glowing blue hexagons. Most hexagons contain a glowing orange silhouette of a person. One hexagon, which the hand is touching, contains a glowing orange circular icon with a stylized 'C' inside. The background is dark and out of focus, showing more of the digital interface and the person's arm.

PART D Human Capital

1

OVERVIEW OF THE HUMAN CAPITAL PROGRAMME

Human Capital is central to the SACAA's ability to fulfil its mandate for civil aviation safety and security oversight. The SACAA is committed to fostering an inclusive, safe, and high-performing workplace where employees are empowered to grow, innovate, and make a meaningful impact. By investing in talent development, employee wellbeing, diversity and inclusion, and leadership capability, the SACAA continues to build a resilient workforce equipped to support its mandate. The SACAA believes that attracting, developing and retaining exceptional talent is fundamental to creating sustainable value and achieving long-term organisational success, and all Human Capital initiatives seek to achieve the same.

Key highlights for this reporting period include:

- **Employer of choice:** SACAA achieved Top Employer Certification, with an overall score of 92.15% (up from 71.8% in the previous year).
- **Employee engagement:** The Employee Engagement Survey recorded an overall engagement score of 76%, improving from 63.5% in 2022.
- **Talent pipeline:** SACAA continued investing in internship, learnership, trainee, and bursary programmes to strengthen scarce and critical skills for the aviation sector.
- **Wellness and safety:** A structured employee wellness programme supported physical and psychosocial wellbeing through screenings, awareness sessions, and employee assistance interventions.
- **Governance and labour stability:** Formal labour engagement platforms continued to support constructive dialogue and the consistent management of employee relations processes.

1.1 Organisational Culture

The SACAA continued to strengthen its organisational culture by embedding behaviours and values that support the achievement of its strategic objectives. During the financial year, particular emphasis was placed on embedding diversity and inclusion as a key culture pillar through organisation-wide training aimed at fostering an inclusive workplace where employees feel valued, experience a

sense of belonging, and are supported to thrive. In addition, awareness campaigns reinforced the organisation's culture pillars through targeted communications.

In February 2026, the SACAA celebrated Culture Month to reaffirm the cultural pillars that support collaboration, growth and organisational success, while encouraging employees to reflect on the organisation's culture and its role in building an empowering, engaging and high-performing workplace. The Culture Day programme created an energetic, participatory environment through activities that strengthened awareness of the pillars of culture and reinforced shared values across the organisation. These included a keynote address that provided insights on cultivating a strong organisational culture and the behaviours that support it, as well as an interactive game show in which divisions competed by testing their knowledge and understanding of the culture pillars in a fun and memorable way. Collectively, the activities reinforced collaboration, unity and a shared sense of purpose across the SACAA.

1.2 Leadership Development Programme

During the year under review, SACAA implemented leadership development interventions to strengthen leadership capacity, enhance people-management capabilities, and support an inclusive, high-performance culture.

The programme focused on practical leadership skills needed to lead in a changing work environment, including communication, change leadership, and the consistent application of people-management processes. Key initiatives implemented included:

- The Toastmasters programme for members of the organisational management team to strengthen communication, presentation, and leadership confidence.
- Diversity and Inclusion training to promote an inclusive workplace culture and strengthen collaboration across teams.
- Targeted people-management training addressing identified gaps, including managing poor performance,

employee engagement, conflict resolution, and a change management masterclass.

- Online learning modules on building high-performance teams and incorporating wellness into performance management.
- A leadership round table session to enable peer learning, surface challenges, and agree on practical leadership responses to organisational priorities.

1.3 Mentorship Programme

SACAA continued implementing a structured mentorship programme to strengthen employee development and engagement, promote knowledge transfer, and support succession planning.

The initiative was aimed at reducing barriers to advancement, particularly for designated and underrepresented groups, while promoting an inclusive culture of continuous learning and support. Through group sessions and one-on-one engagements, employees received practical guidance on leadership, workplace effectiveness, career planning, and personal development. It also sought to enhance professional networks, build confidence, and improve readiness for future opportunities.

Men's MENTORSHIP

Sessions focused on personal and professional development, inclusive leadership, accountability, career planning, emotional intelligence, resilience, and legacy-building.

Women's MENTORSHIP

Sessions provided a safe platform for shared learning and empowerment, focusing on leadership, career advancement, confidence-building, workplace challenges, and balancing professional and personal responsibilities.

1.4 Learnership Programme

To enhance employability among youth living with disabilities, the SACAA recruited six learners into its Business Administration and Information Technology

System Support programmes. Having completed the theoretical component, the learners advanced to the practical workplace component. On completion of the programme, they will receive an NQF Level 5 qualification.

1.5 Articulation of Aviation Qualifications

The SACAA continued with the Articulation of Aviation Technical Qualifications Project to ensure the recognition of aviation qualifications, clear career pathways for learning and employment, international comparability, and career progression within the aviation industry. During the year, the SACAA in partnership with industry stakeholders, facilitated the review of two aviation qualifications and submitted them to the Quality Council for Trades and Occupations (QCTO) for approval and final submission to the South African Qualifications Authority (SAQA). The two qualifications reviewed were the Commercial Pilot Licence (Fixed Wing) and the Airline Transport Pilot Licence (Fixed Wing).

As part of the project, strategic engagements were held with various academic institutions to explore opportunities for partnerships between South African universities and international aviation universities.

1.6 The Top Employer Global Institute Certification

During the year under review, the SACAA was awarded **Top Employer Certification** by the Top Employers Institute, recognising its commitment to excellence in people practices and employee experience.

The SACAA achieved an overall certification score of **92.15%**, up significantly from **71.8%** in the previous year, reflecting continued progress in strengthening Human Capital management and aligning people practices with global best practice.

The SACAA was also recognised as the **industry leader in the Public Sector and Government category in Africa** and achieved scores above the global Transport and Logistics benchmark, demonstrating the maturity and effectiveness of its people management practices.

This achievement affirms the SACAA's commitment to fostering a high-performance, inclusive, and employee-centred workplace, while strengthening its employer brand and enhancing its ability to attract, develop, and retain the critical skills required to deliver on its strategic objectives.

1.7 Engagement Survey

Recognising that its people are its most valuable asset, the SACAA continues to strengthen its Employee Value Proposition by ensuring that employee voices meaningfully inform organisational priorities.

This commitment supports the development of a purpose-driven, high-performance culture in which employees feel empowered to contribute at their best. The Employee Engagement Survey conducted during the financial year recorded an overall engagement score of 76%, representing a significant improvement from the previous score of 63.5% and reflecting the positive impact of the organisation's ongoing people-focused initiatives.

1.8 Skills Development

The SACAA delivered a variety of learning programmes during the year under review to address the skills and competency gaps identified through the skills audit conducted in the 2023/24 financial year.

Interventions included emotional intelligence training and conflict management training, with more than 70% of employees trained in each intervention during the 2025/26 financial year.

An online e-learning platform was launched during the year, offering more than 300 short learning programmes to all employees.

The Training Expenditure figures relate to the organisation's investment in skills development programmes per employee and per division. The Personnel Expenditure relates to the payments made through payroll, and thus exclude accruals and provisions as disclosed in the Annual Financial Statements.

DIVISION	Personnel Expenditure (R'000)	Training Expenditure (R'000)	Training Expenditure as a % of Personnel Cost	No. of Employees Trained	Average Training Expenditure per Employee
Accidents and Incidents Investigations	30 542	741	2.4%	24	30.9
Aviation Safety Infrastructure	72 882	3 123	4.3%	58	53.8
Aviation Safety Operations	206 793	5 546	2.7%	152	36.5
Aviation Security	66 376	1 294	1.9%	43	30.1
Finance	66 571	990	1.5%	60	16.5
Human Capital	29 506	*6 547	22.2%	20	327.4
Office of the DCA	**9 951	-	0%	3	-
Company Secretary	9 455	44	0.5%	6	7.3
Legal and Aviation Compliance	39 705	70	0.2%	28	2.5
Internal Audit	15 119	243	1.6%	10	24.3
Corporate Services	57 454	3 444	6.0%	54	63.8
Training Standards and Personnel Licensing	95 777	629	0.7%	85	7.4
Subtotal	700 131	22 671	3.2%	543	41.8
Interns, Learners, Bursars	13 110	18 672	142.4%	111	168.2
Grand Total	713 241	41 343	5.8%	654	63.2

Table 32: Training cost per division, 2025/26

*The training expenditure under Human Capital includes internal bursaries.

**The training cost is accounted for under the HR cost as it relates to group training and online training.

1.9 External Bursary Programme

The SACAA invested in 41 bursary recipients during the year under review, the majority of whom were from disadvantaged backgrounds, through its External Bursary Programme. This total includes four students who commenced aviation-related studies at the Civil Aviation Flight University of China during the 2025/26 financial year, through SACAA's partnership with the Civil Aviation Administration of China (CAAC). Beneficiaries were enrolled in programmes including pilot training, aeronautical engineering, and aircraft maintenance engineering.

Of the total bursary recipients, 18 were female and 23 were male. Seven beneficiaries completed overseas pilot training and commenced licence-conversion processes. In addition, four pilot students were enrolled in a trainee programme to build flying hours and support capacity development for South Africa's aviation sector.

1.10 Employee Bursaries Programme

As part of its ongoing commitment to employee development, the SACAA provided bursary funding to a total of 96 employees from inception to date. Of these, 18 employees were newly awarded bursaries during the year under review, while the remainder continued their studies from previous years. These employees are pursuing qualifications aligned with the organisation's critical skills needs and their respective job roles. They are enrolled at a variety of institutions, both locally and internationally.

1.11 Change Management

During the 2025/26 financial year, Change Management played a key role in enabling organisational readiness and supporting the delivery and adoption of the organisation's strategic transformation agenda. The function focused on strengthening the organisation's capacity to navigate significant organisational, regulatory and digital change, while fostering greater adaptability, resilience and change leadership.

Key interventions supported major strategic initiatives, including the Office Move Project, the Risk-Based Oversight (RBO) Programme and the Shanduka Digital Transformation Programme. These efforts contributed to organisational readiness, stakeholder alignment, sustained adoption of new ways of working and the strengthening of internal change leadership capability.

1.11.1 Enabling Organisational Readiness and Workforce Transition

Change Management supported the successful transition to the organisation's new office environment, with structured engagement and readiness interventions helping to ensure a coordinated and seamless workforce transition. The relocation was successfully completed in June 2025, reflecting the organisation's ability to manage large-scale workplace change while maintaining employee alignment and operational continuity.

1.11.2 Strengthening Adoption of Risk-Based Oversight

Change Management supported the institutionalisation of the Risk-Based Oversight Programme by strengthening stakeholder awareness, understanding and readiness. Targeted communication and engagement interventions, supported by stakeholder assessments, provided insights to inform the prioritisation of change activities and reinforce the adoption of risk-based oversight practices across the organisation.

1.11.3 Accelerating Digital Adoption and Transformation

Change Management continued to enable the adoption and effective utilisation of digital solutions through the Shanduka Digital Transformation Programme. User engagement and readiness activities provided valuable insights to support the refinement and implementation of digital initiatives, while the development of a structured adoption and stabilisation approach strengthened the foundation for sustained digital adoption across the organisation.

1.11.4 Building Change Leadership and Organisational Resilience

Recognising that sustainable transformation requires strong leadership capability, the organisation continued to invest in developing leaders' ability to lead themselves, others and the organisation through change. The Change Leadership Masterclass Series progressed through its "Developing Self" phase, strengthening self-leadership, learning agility and change resilience, while laying the foundation for the continued development of adaptive leadership capability in the 2026/27 financial year.

Overall, Change Management continued to strengthen the organisation's capacity to anticipate, navigate and sustain change, supporting the successful implementation of strategic priorities and contributing to a more agile, resilient and change-ready organisation.

1.12 Internship Programme

The SACAA's Internship Programme serves as a gateway for students to enter the aviation sector, offering direct engagement with the organisation's operations and workplace culture. Through the programme, interns gain practical industry knowledge that complements their academic studies and equips them with skills essential for career advancement. Over the past year, 34 students participated in the programme, of whom 71% were female and 29% were male.

Each intern was assigned to either a technical or support division, with responsibilities aligned to their academic specialisation. This structured placement ensured that participants made meaningful contributions while gaining practical, hands-on experience across diverse functions of the organisation.

The standard duration of the internship programme is 12 months; however, in selected cases, contracts were extended to provide broader exposure and to further enhance professional development. Through the formal recruitment process, a number of interns successfully secured permanent appointments within the SACAA, reflecting the programme's strategic commitment to advancing sustainable career pathways and strengthening the pipeline of skilled professionals for the aviation industry.

1.13 Trainee Programme

As part of its transformation agenda, the SACAA continues to invest in developing young professionals from previously disadvantaged backgrounds, equipping them with the competencies required to thrive in the aviation sector.

This strategic focus has sustained the success of the Trainee Programme, which enrolled 21 participants during the year under review, of whom 57% were female and 43% were male.

Trainees were deployed across a range of departments, with each placement guided by a structured training plan. Progress was tracked against defined milestones to ensure that learning objectives were achieved and that participants gained exposure to critical aspects of the organisation.

The programme requires a minimum commitment of 24 months, though the duration may vary depending on the complexity and level of training in each discipline. Upon completion, some trainees were absorbed into permanent roles, such as inspectors in the technical departments and

developers in the ICT space, whilst others were provided with opportunities to compete for vacancies through the SACAA's recruitment processes. In this way, the initiative not only builds individual capability but also strengthens the organisation's long-term talent pipeline.

1.14 Employee Health, Safety and Wellness

The Employee Health, Safety and Wellness Programme supports employees' physical, mental, and emotional wellbeing, recognising that a resilient workforce is essential to organisational performance.

The programme promotes healthier lifestyles, supports stress management, and provides access to wellness resources, contributing to improved morale and job satisfaction. Wellness initiatives also strengthen organisational culture by fostering a supportive environment where employees are encouraged to seek assistance early and maintain healthy work practices.

The Employee Wellness Programme played a pivotal role in supporting staff wellbeing by offering counselling and advisory services that remain highly valued, as reflected in growing levels of participation.

A key feature of the programme was the Annual Employee Wellness Day, held in September 2025. The event provided employees with access to a range of health assessments facilitated by medical professionals, including screenings for blood pressure, diabetes, and breast and prostate cancer.

Beyond the annual event, the broader wellness initiative was delivered through diverse interventions designed to address both physical and psychosocial needs. These included fitness sessions, online awareness campaigns, and workshops covering critical topics such as workplace bullying, victimisation, financial literacy, stress management, work-life balance, mental health awareness, gender-based violence, general health and safety, incapacity processes, and cancer awareness. Collectively, these activities reinforced the SACAA's commitment to fostering a supportive, healthy, and resilient workforce.

1.15 Employee Rewards and Recognition

The SACAA's remuneration philosophy is anchored in its commitment to competitive compensation practices that recognise and reward employee contributions. The

organisation's reward framework is strategically designed to attract, retain, and motivate high-calibre talent while ensuring fairness, equity, and competitiveness.

By fostering a performance-driven environment, the SACAA enables employees to excel in their roles and contribute meaningfully to the organisation's long-term success.

Recognition of excellence remains a cornerstone of the SACAA's culture. Through the Employee Awards Programme, the organisation formally acknowledges individuals and teams whose professionalism, dedication, and embodiment of the SACAA's values have significantly advanced its mission.

During the reporting period, outstanding achievements were once again celebrated, underscoring the importance of employee commitment to organisational success.

In addition to recognition initiatives, the SACAA awarded short-term incentives in the form of annual performance bonuses. These incentives are directly linked to the achievement of annual performance objectives and serve to strengthen alignment with strategic priorities while driving organisational effectiveness.

Looking ahead, the SACAA remains committed to maintaining a robust and responsible remuneration framework. By integrating equitable pay practices with comprehensive recognition systems, the organisation continues to cultivate a culture of accountability, excellence, and sustained high performance.

1.16 Employee Relations

The organisation is committed to maintaining sound, fair and sustainable labour relations through the effective and consistent management of disciplinary processes, grievance procedures and collective labour relations. Constructive engagement with organised labour and other key stakeholders remains central to fostering a collaborative and respectful working environment, supporting an employee-centred workplace and strengthening organisational effectiveness.

1.16.1 Labour Engagement

Since the inception of the formal labour engagement platforms, the SACAA and organised labour have maintained consistent and constructive dialogue regarding various operational and employee-related matters. These forums serve as the cornerstone of the organisation's commitment to transparency and collaborative industrial relations. The current engagement model comprises three primary pillars designed to enable continued engagements at different levels of the organisation:

- **Monthly bilateral meetings:** Regular consultative sessions held with the employees' union to address immediate operational concerns and ensure ongoing alignment.
- **DCA strategic forum:** A high-level, biannual forum where leadership and labour representatives discuss long-term organisational goals and strategic direction.
- **Annual collective bargaining forum:** A formal annual session dedicated to negotiating salary adjustments and addressing broader matters of mutual interest.

2 HUMAN CAPITAL OVERSIGHT STATISTICS

This section provides statistics relating to various Human Capital (HC) activities and functions.

2.1 Personnel Costs by Division

The Personnel Expenditure below relates to the payments made through payroll, and thus exclude accruals and provisions as disclosed in the Annual Financial Statements.

Division	Total Expenditure	Personnel Expenditure	Personnel Expenditure as a % of Total Expenditure	No. of Employees	Average Personnel Cost Per Employee
Accidents and Incidents Investigations	42 306	30 542	72.2%	23	1 328
Aviation Safety Infrastructure	80 574	72 882	90.5%	56	1 301
Aviation Safety Operations	221 263	206 793	93.5%	151	1 369
Aviation Security	72 983	66 376	91.0%	49	1 355
Finance	215 952	66 571	30.8%	66	1 009
Human Capital	93 354	29 506	31.6%	18	1 639
Company Secretary	13 045	9 455	72.5%	6	1 576
Legal and Aviation Compliance	50 096	39 705	79.3%	27	1 471
Internal Audit	18 154	15 119	83.3%	10	1 512
Officer of the DCA	11 639	9 951	85.5%	3	3 317
Corporate Services	144 672	57 454	39.7%	52	1 105
Training Standards and Personnel Licensing	100 256	95 777	95.5%	**91	1 052
Subtotal	1 064 294	700 132	65.8%	552	1 268
Trainees, Interns, Bursars	-	13 110	-	91	144
Grand Total	1 064 294	713 242	67.02%	*643	1 109

Table 33: Personnel costs by division

*This number includes fixed-term contract employees, interns and bursars.

** This number includes the Southern Regional Office.

2.2 Personnel Costs by Occupational Level

The table below reflects personnel costs by occupational level across the organisation.

Occupational Level	*Personnel Expenditure	% of Total Personnel Cost	No. of Employees	Average Personnel Cost per Employee
Top Management	8 512	1%	1	8 512
Senior Management	45 550	6%	11	4 141
Professional Qualified	182 837	26%	95	1 925
Skilled	444 762	62%	386	1 152
Semi-skilled	25 140	4%	59	426
Unskilled	6 440	1%	91	71
Total	713 241	100%	643	1 109

Table 34: Personnel cost by salary band, 2025/26

*Personnel expenditure includes performance bonus, group risk benefits, medical aid, employer statutory contributions and travel expenses.

2.3 Performance Rewards

Occupational Level	*Performance Bonus	**Personnel Expenditure	% of Performance Bonus to Personnel Expenditure per Occupational Category
Top Management	2 240	8 512	26.3%
Senior Management	9 173	45 550	20.1%
Professional Qualified	25 614	182 837	14.1%
Skilled	45 667	444 762	10.3%
Semi-skilled	2 053	25 140	8.2%
Unskilled	-	6 440	0%
Total	84 747	713 241	11.9%

Table 35: Performance rewards, 2025/26

*Performance bonuses are included in the personnel expenditure.

**Personnel expenditure includes performance bonus, group risk benefits, medical aid, employer statutory contributions and travel expenses.

3 EMPLOYMENT AND VACANCIES

The SACAA has an approved staff complement of 596; however, in line with cost-containment measures and prevailing budgetary constraints, only 580 positions have been authorised for filling. The organisation prioritised positions deemed critical to operations, while other posts have been temporarily put on hold as part of cost-containment measures.

The table below provides a detailed breakdown of employment levels and vacancies across SACAA divisions for the 2025/26 financial year. It outlines the approved posts, current staffing figures, and vacancy rates per division.

3.1 Employment and Vacancies per Division

EMPLOYMENT AND VACANCIES PER DIVISION					
Division	2024/25 Number of Employees	2025/26 Approved Posts	2025/26 Number of Employees	2025/26 Vacancies	% of Vacancies
Accidents and Incidents Investigations	25	27	23	4	14.8%
Aviation Safety Infrastructure	60	62	*56	6	9.7%
Aviation Safety Operations	148	159	*151	8	5%
Training Standards and Personnel Licensing	86	116	*91	25	21.6%
Aviation Security	51	52	*49	3	5.8%
Finance	64	60	*66	-6	-10%**
Human Capital	20	18	*18	0	0%
Company Secretary	6	5	*6	-1	-20%**
Legal and Aviation Compliance	23	27	27	0	0%
Internal Audit	9	9	*10	-1	-11.1%**
Office of the DCA	2	3	3	0	0%
Corporate Services	52	58	*52	6	10.3%
Subtotal	546	596	*552	44	7.4%
Trainees, Interns, Bursars	99	0	91	0	0%
Grand Total	645	596	643	44	7.4%

Table 36: Employment and vacancies per division, 2025/26

* This number includes fixed-term contract employees.

** The negative variance is due to the inclusion of fixed-term contract employees.

3.1.1 Employment Changes

The table below reflects changes that took place during the period under review.

Occupational Level	Employment at beginning of period	Terminations	Appointments	Employment at end of the period
Top Management	1	0	0	1
Senior Management	11	0	0	11
Professional Qualified	94	5	6	95
Skilled	387	27	26	386
Semi-skilled	53	6	12	59
Subtotal	546	38	44	552
Interns/Bursars/Leanerships/Trainees	99	52	44	91
Total	645	90	88	643

Table 37: Employment changes, 2025/26

3.1.2 Staff Exits

The table below presents the organisation's attrition rate along with the primary reasons for employee departures. Insights gathered through exit interviews have been integrated into the retention plan, supporting the refinement of strategies designed to strengthen employee engagement and improve retention outcomes.

Reason	Number	% of Total No. of Staff Exits
Deceased	1	1.6%
Dismissals	6	9.8%
Resignations	46	75.4%
Pensioned	4	6.6%
Expiry of contract	4	6.6%
Subtotal	61	100%
Other: End of Internship and Bursary Programmes	29	-
Total	90	100%

Table 38: Staff exits, 2025/26

3.1.3 Disciplinary Action

Nature of Disciplinary Action	Number
Verbal Warning	3
Written Warning	2
Final Written Warning	10
Dismissal	6
Total	21

Table 39: Disciplinary action, 2025/26

3.1.4 Equity Targets and Employment Equity Status

The following tables provide details on the current employment equity profile of the SACAA.

*EMPLOYMENT EQUITY STATUS – MALE								
Levels	Male							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	0	0	0	0	0	0	0	0
Senior Management	4	5	0	0	1	1	0	1
Professional Qualified	36	37	1	3	3	4	6	7
Skilled	162	158	13	20	14	17	15	24
Semi-skilled	11	9	0	1	0	0	0	0
Unskilled	0	0	0	0	0	0	0	0
Total	213	209	14	24	18	22	21	32

Table 40: Equity targets and employment equity status, 2025/26

*EMPLOYMENT EQUITY STATUS – FEMALE								
Levels	Female							
	African		Coloured		Indian		White	
	Current	Target	Current	Target	Current	Target	Current	Target
Top Management	1	1	0	0	0	0	0	0
Senior Management	4	3	0	0	1	1	0	0
Professional Qualified	40	33	4	6	3	1	2	5
Skilled	142	146	14	21	10	11	13	17
Semi-skilled	44	34	3	5	2	2	2	3
Unskilled	0	4	0	0	0	0	0	0
Total	231	221	21	32	16	15	17	25

Table 41: Employment equity status – Female

*The table includes fixed-term contract employees but excludes interns and bursars.

*EMPLOYMENT EQUITY STATUS – EMPLOYEES WITH DISABILITIES				
Levels	Male		Female	
	Target	Current	Target	Current
Top Management	0	0	0	0
Senior Management	0	0	0	0
Professional Qualified	0	1	1	0
Skilled	4	4	2	3
Semi-skilled	1	0	4	2
Unskilled	0	0	0	0
Total	5	5	7	5

Table 42: Employment equity status – Employees with disabilities

*The table excludes fixed-term contract employees, interns, and bursars.

3.1.5 Race and Gender profile

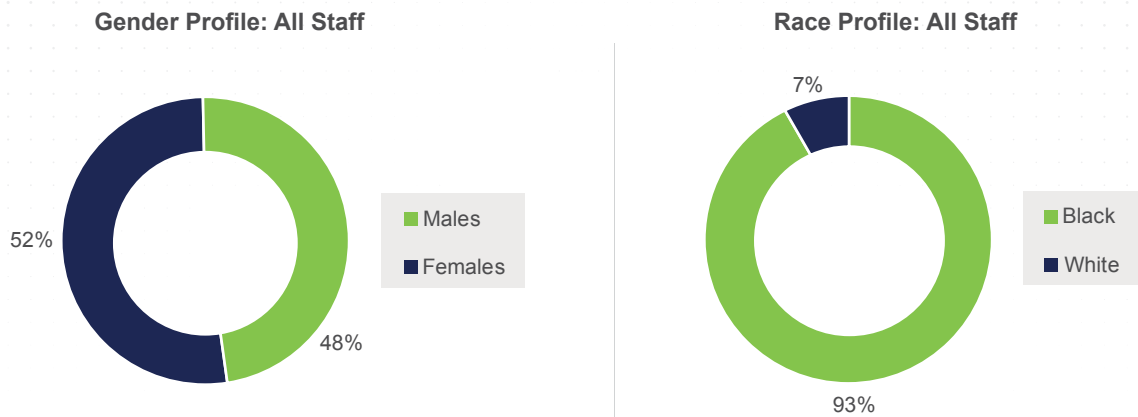


Figure 20: Race and gender profile, 2025/26

Age Profile

The SACAA workforce has an average age of 45 years. Youth constitute 25% of the workforce, including bursars and interns participating in the bursary, internship, and learnership programmes. Of the total workforce, 68% of employees are below the early retirement age of 55 years, while 6%, have reached this age.

The SACAA workforce is relatively balanced, with a strong representation of younger employees through bursary and internship programmes, ensuring a future talent pipeline. At the same time, the majority of staff remain below early retirement age, indicating organisational stability and sustained capacity for long-term operational continuity.

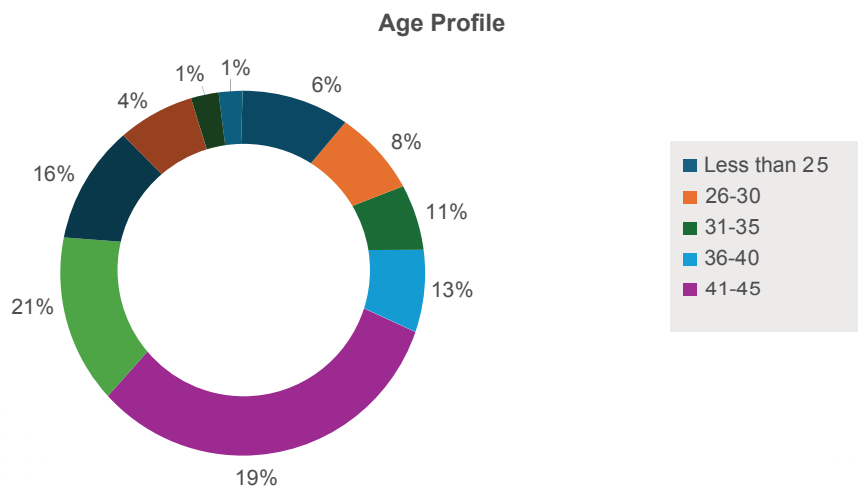


Figure 21: Age profile, 2025/26

3.1.6 SACAA Inspectorate demographics

The SACAA Inspectorate demographics as at 31 March 2026 provide a detailed breakdown of gender and racial representation across its operational divisions. This snapshot highlights both the distribution of inspectors and the organisation's progress toward inclusivity within aviation safety and regulatory functions.

SACAA DEMOGRAPHICS (INSPECTORATE) AS AT 31 MARCH 2026												
DIVISION	Gender	African		Coloured		Indian		White		Subtotal		Total
		No	Percent	No	Percent	No	Percent	No	Percent	No	Percent	No
Aviation Safety Operations	Male	63	48.5%	5	3.9%	7	5.4%	9	7%	84	65%	130
	Female	41	31.5%	5	3.9%	0	0%	0	0%	46	135%	
Aviation Safety Infrastructure	Male	24	54.6%	1	2.3%	0	0%	1	2%	26	59%	44
	Female	15	34.1%	0	0%	1	2.3%	2	5%	18	41%	
Training Standards and Personnel Licensing	Male	17	35.4%	2	4.2%	4	0%	6	13%	29	60%	48
	Female	9	18.8%	1	2.1%	5	10.4%	4	8%	19	40%	
Aviation Security	Male	20	46.5%	2	4.7%	1	2.3%	1	2%	24	56%	43
	Female	15	34.9%	1	2.3%	1	2.3%	2	5%	19	44%	
Accidents and Incidents Investigations	Male	7	36.8%	1	5.3%	1	5.3%	1	5%	10	53%	19
	Female	7	36.8%	0	0%	2	10.5%	0	0%	9	47%	
Flight Inspection Unit	Male	2	40%	1	20%	0	0%	2	40%	5	100%	5
	Female	0	0%	0	0%	0	0%	0	0%	0	0%	
Total		220	76.1%	19	6.6%	22	7.6%	28	10%	289	100%	289

Table 43: SACAA Inspectorate demographics, 2025/26

PART E

PFMA Compliance Report



1 IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE

1.1 Irregular Expenditure

Non-compliance with the PFMA is monitored on a quarterly basis by the Board, ARC, and ExCo in accordance with the PFMA Checklist provided by National Treasury. This report is also shared with the Executive Authority on a quarterly basis in accordance with the Board Performance Agreement. The following irregular, fruitless and wasteful expenditure matters were recorded during the period under review.

1.1.1 Reconciliation of Irregular Expenditure

Description	2025/26	2024/25
	R'000	R'000
Opening balance	13 592	-
Add: Irregular expenditure confirmed	20 469	13 592
Less: Irregular expenditure condoned	-	-
Less: Irregular expenditure not condoned and removed	-	-
Less: Irregular expenditure recoverable	(58)	-
Less: Irregular expenditure not recovered and written off	-	-
Closing balance	34 003	13 592

Table 44: Reconciliation of irregular expenditure, 2025/26

Irregular expenditure during the period under review related to non-compliance to supply chain management (SCM) policies, procedures and prescripts.

Included in Irregular expenditure are:

- During the audit of the request for quotation documents issued to suppliers inviting them to participate in the quotation process, it was found that requests to the value of R20 468 866 for the current financial year as well as R13 538 783 for the previous financial year did not include explicit specifications on the evaluation criteria as it relates to specific goals on the 80/20 point system. The requirements on B-BBEE and price were requested however the evaluation criteria were not explicitly specified with regards to the specific goals requirements. This omission resulted in a non-compliance with preferential procurement regulation of 2022. There was no fraudulent activity, unfairness in the application and transparency was ensured throughout the process. During the prior year audit this was not identified however it is required that the prior year figures be restated.
- An amount of R29 440 in the current financial year as well as an amount of R53 315 in the previous financial year related to non-compliance of the Supply Chain Management (SCM) policies, procedures and prescripts. The SACAA received value for the transactions and there is no financial loss associated with the transactions.
- An amount of R57 500 was overpaid to a supplier during the period under review, but was subsequently refunded in the new financial year.

1.1.2 Reconciling Notes

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure that was under assessment in 2024/25	-	-
Irregular expenditure that relates to 2024/25 and identified in 2025/26	-	13 539
Irregular expenditure for the current year	20 469	53
Total	20 469	13 592

Table 45: Reconciling notes

1.1.3 Details of Current and Previous Year Irregular Expenditure (Under Assessment, Determination and Investigation)

Description	2025/26	2024/25
	R'000	R'000
Irregular expenditure under assessment	165	-
Irregular expenditure under determination	34 061	53
Irregular expenditure under investigation	-	-
Total	34 226	53

Table 46: Current and previous year irregular expenditure

The irregular expenditure under assessment relate to an audit dispute that arose regarding the interpretation of information that formed part of a tender submission and subsequent scoring and award of the tender. The matter has been referred to National Treasury for review.

1.2 Fruitless and wasteful Expenditure

1.2.1 Reconciliation of Fruitless and Wasteful Expenditure

Description	2025/26	2024/25
	R'000	R'000
Opening balance	-	-
Add: Fruitless & wasteful expenditure confirmed	85	-
Less: Fruitless & wasteful expenditure recoverable	-	-
Less: Fruitless & wasteful expenditure not recovered and written off	-	-
Closing Balance	85	-

Table 47: Reconciliation of fruitless and wasteful expenditure

Fruitless and wasteful expenditure was incurred as a result of an employee who arrived at the airport without a valid visa and could not proceed with the travel. The fruitless and wasteful expenditure report from Internal Audit is still under consideration by management since this is a new matter.

1.2.2 Reconciling Notes

Description	2025/26	2024/25
	R'000	R'000
Fruitless & wasteful expenditure that was under assessment in 2024/25	-	-
Fruitless & wasteful expenditure that relates to 2024/25 and identified in 2025/26	-	-
Fruitless & wasteful expenditure for the current year	85	-
Closing Balance	85	-

Table 48: Reconciling notes

1.2.3 Details of Current and Previous Year fruitless & wasteful expenditure (Under Assessment, Determination and Investigation)

Description	2025/26	2024/25
	R'000	R'000
Fruitless & wasteful expenditure under assessment	-	-
Fruitless & wasteful expenditure under determination	85	-
Fruitless & wasteful expenditure under investigation	-	-
Closing Balance	85	-

Table 49: Current and previous year fruitless & wasteful expenditure

1.3 Late and/or Non-payment of Suppliers

Description	Number of Invoices	Consolidated Value
		R'000
Valid invoices received	7 672	290 786
Invoices paid within 30 days or agreed period	7 672	290 786
Invoices paid after 30 days or agreed period	-	-
Invoices older than 30 days or agreed period (unpaid and without dispute)	-	-
Invoices older than 30 days or agreed period (unpaid and in dispute)	-	-

Table 50: Late and non-payment of suppliers, 2025/26

1.4 Contract Variations and Expansions

No	Project Description	Name of Supplier	Contract Number	Reason for Expansion or Variation of Contract	Original Contract Value (R incl. VAT)	Value of Contract Expansion or Variation of Contract (R incl. VAT)	Value of Previous Contract Expansion or Variation of Contract (R incl. VAT)
1	Articulation of Aviation Technical Qualification Project	Abeeda and Associates	CNT 4265	Extension of contract duration	644 000	None	None
2	Security services	Dikgaetsedi Trading and Projects	CNT 4187	Contract scope expansion	14 001 172	128 685	173 420
3	Email and internet hosting services	Vox Telecom (Pty) Ltd	CNT 4043	Contract variation	9 272 569	739 82	1 039 495
4	Procurement of card licences consumables at the SACAA	Altron Security	CNT 4270	Contract variation	1 138 251	959 842	None
5	Provision of audio and video conferencing solution	GX Connect (Pty) Ltd T/A GAPROC Media	CNT 4262	Contract variation	16 423 127	111 067	570 640
6	Cleaning services	Dube Sterling	CNT 4176	Extension of contract duration	5 544 393	548 069	None
7	Flight calibration services	Aerodata AG	CNT 4149	Extension of contract duration	Hourly Rate based	None	None
8	Municipal land for the airshow viewing area	Creative Space Media	N/A	Contract scope expansion	904 704	16 930	None
9	NGAP Summit 2025 Gala Dinner - Programme Director	Elegant Entertainment SA	N/A	Variation, continuation of services	143 750	43 700	None
10	Evaluation of the internal audit and the finance function 2025	Deloitte & Touche Consultants	PO0000044315	Following the interviews of ARC members, an additional scope of an external file review of an internal audit function had to be conducted	264 471	40 250	None
11	Qualification verifications or background checks	Lexis Nexis	CNT 4209	Variation, contract amount	1 000 000	400 000	None
12	Security services	Dikgaetsedi Trading and Projects	CNT 4187	Variation, period extension	14 001 172	1 374 096	302 078
13	Learnership Programme	Speccon Holdings	CNT 4276	Additional beneficial trainings offered	241 000	None	None
14	Governance, risk and compliance solution	IDI Technology (BarnOwl)	CNT 4184	Variation, period extension	896 238	165 508	None

No	Project Description	Name of Supplier	Contract Number	Reason for Expansion or Variation of Contract	Original Contract Value (R incl. VAT)	Value of Contract Expansion or Variation of Contract (R incl. VAT)	Value of Previous Contract Expansion or Variation of Contract (R incl. VAT)
15	Additional entertainment for CAIA	Elegant Entertainment	N/A	Additions to the opening ceremony entertainment	79 350	12 495	None
16	Flight calibration services	Aerodata AG	CNT 4149	Variation, continuation of services	64 370 490	12 307 000	None
17	2019 EBS maintenance agreement	Empic	N/A	Variation, continuation of services	6 595 846	None	None
18	Cleaning services	Dube Sterling	CNT 4176	Variation, continuation of services	5 544 393	460 53	548 069
19	Physical security services	Dikgaetsedi Trading	CNT 4187	Variation, continuation of services	14 001 172	1 374 096	1 676 201
20	Travel Lodge card	Diners Club	CNT 4134	Variation, continuation of services	As and when required	None	None
21	Cyber Security monitoring services	NTT Data South Africa	CNT 4286	Variation, continuation of services	939 678	615 378	None
22	Maintenance of hygiene equipment	Bidvest Steiner	CNT 4289	Variation, continuation of services	756 461	198 090	None
23	Facilitation of Risk Workshops	Mondial Consultants	CNT 4294	Variation, continuation of services	716 680	None	None
24	Employee wellness programme services	Lyra	CNT 4188	Variation, continuation of services	901 421	None	None
25	Cleaning services	Dube Sterling	CNT 4176	Variation, continuation of services	5 544 393	358 780	1 008 607
26	Roaming microphones	Gaproc Media	CNT 4262	Variation, additional services	16 423 127	228 448	681 707
27	Physical security services	Dikgaetsedi Trading	CNT 4187	Variation, continuation of services	14 001 172	1 480 842	3 050 298
28	Panel of attorneys	Various Suppliers	Various	Variation, period extension	Hourly rate based	None	None
29	Governance, risk and compliance solution	IDI Technology (BarnOwl)	CNT 4184	Variation, period extension	896 239	165 508	165 508

Table 51: Contract variations and expansions

The Accounting Officer/Authority declares that the delays during the quarter are justified and that measures are in place to prevent a recurrence of such non-adherence to the plan.

1.5 Procurement by Other Means

No	Project Description	Name of Supplier	Contract Number	Type of Procurement by Other Means	Actual Value of Contract (R incl. VAT)
1	UNIVEN/Vhembe District East District Career Exhibition	The University of Venda	N/A	Sole-source confinement	3 000
2	Legal opinion	Velile Tinto and Associates	N/A	Single-source confinement	Rate Based
3	Airshow organiser for NGAP airshow 2025	Creative Space	N/A	Single-source confinement	904 704
4	Dinner for high-level delegation at the NGAP Global Summit	Elegant Entertainment SA	N/A	Single-source confinement	78 675
5	Disposal of old office furniture	Joel Transport (Pty) Ltd	N/A	Single-source confinement	35 650
6	Word Level 1 training	Keybase Training Solutions	N/A	Single-source confinement	4 255
7	Travel management services	Travel with Flair (TWF)	N/A	Single-source confinement	As and when required
8	Recovery of ZU-RAL Danielskuil, 29 October 2025	Rotary Airforce SA	N/A	Single-source confinement	19 550
9	HVAC gas leak incident at the SACAA offices	S.D Refrigeration & Air Con	N/A	Single-source confinement	9 061
10	Newzroom Afrika media services	DSTV Media Sales	N/A	Single-source confinement	253 000
11	Kaya FM radio services	United Stations	N/A	Single-source confinement	253 264
12	Supply of AIID PPEs	Lymae	N/A	Single-source confinement	As and when required
13	IVANTI helpdesk system repairs	Blue Turtle Technologies	N/A	Single-source confinement	62 721
14	Hard and soft furniture	Barker Street Office Furniture	N/A	Single-source confinement	706 918
15	7 Habits for Managers training	Talwin Consulting TA Franklin Covey SA	N/A	Sole supplier	410 550
16	Catering for Minister of Transport Board induction session, 6 March 2026	Pitted Olive Catering Services	N/A	Single-source confinement	42 440
17	Catering for Nigerian CAA delegation	T4K Holdings	N/A	Single-source confinement	50 350
18	Additional digital signature licences	SignFlow	N/A	Single-source confinement	249 550
19	SACAA custom exhibition stand at the National Transport Conference	EXPO Guys	N/A	Single-source confinement	145 831

Table 52: Procurement by other means

2 B-BBEE COMPLIANCE PERFORMANCE INFORMATION

Under Broad-Based Black Economic Empowerment (B-BBEE), and in line with the organisational target, the SACAA was audited by an independent verification agency to determine its B-BBEE status. Based on the final BEE verification report, the entity is currently a Level 2 contributor.

The tables below depict the organisation's B-BBEE compliance status.

2.1 Management Control

Sub-Element	Indicator	Weighting Points	Compliance Target	Actual	Score
Board Participation	Exercisable Black Voting Rights	2.50	33.00%	100.00%	2.50
	Exercisable Black Women Voting Rights	2.50	16.50%	83.33%	2.50
	Black Executive Directors	2.00	33.00%	100.00%	2.00
	Black Women Executive Directors	2.00	16.50%	100.00%	2.00
Top Management	Black Senior Top Management	7.50	43.00%	100.00%	7.50
	Black Women Senior Top Management	6.50	21.50%	50.00%	6.50
	Black disabled people as % of total management	1.00	3.00%	0.00%	0.00
Bonus Points	Black Independent Non-Executive Directors	3.00	26.00%	100.00%	3.00
					26.00

Table 53: Management Control

2.2 Employment Equity

Sub-Element	Indicator	Weighting Points	Compliance Target	Actual	Score
Disabled	Black Disabled employees %	2.00	2.00%	1.97%	1.97
	Black Women Disabled employees %	2.00	1.00%	0.91%	1.82
Management	Black Middle Management %	2.00	63.00%	85.84%	2.00
	Black Women Middle Management %	2.00	31.50%	42.48%	2.00
	Black Junior Management %	2.00	68.00%	94.43%	2.00
	Black Women Junior Management %	2.00	34.00%	48.78%	2.00
Pilots	Black Pilots	2.00	8.00%	81.97%	2.00
	Black Women Pilots	2.00	3.00%	26.23%	2.00
Technicians	Black Technicians	2.00	25.00%	89.09%	2.00
	Black Women Technicians	2.00	3.00%	32.73%	2.00
Bonus Points	Bonus exceeding EAP targets	4.00	Yes	formula	2.00
					21.79

Table 54: Employment Equity

2.3 Skills Development

Sub-Element	Indicator	Weighting Points	Compliance Target	Actual	Score
Skills Development Expenditure	Expenditure on Learning Programmes for black employees	3.00	3.00%	4.86%	3.00
	Expenditure on Learning Programmes for black Women employees	3.00	1.50%	2.29%	3.00
	Expenditure on Learning Programmes (disabled blacks)	1.50	0.30%	0.02%	0.11
	Expenditure on Learning Programmes (disabled Women blacks)	1.50	0.15%	0.01%	0.11
Learnerships	Number of black learnerships	3.00	3.00%	4.24%	2.55
	Number of black Women learnerships	3.00	3.00%	1.82%	2.18
					10.95

Table 55: Skills Development

2.4 Preferential Procurement

Sub-Element	Indicator	Weighting Points	Compliance Target	Actual	Score
Procurement Spend	BEE Procurement Spend	12.00	50.00%	56.41%	12.00
	Procurement Spend with QSEs & EMEs	3.00	10.00%	31.49%	3.00
	Procurement Spend with black owned bus	3.00	15.00%	39.72%	3.00
	Procurement Spend with black Women Owned bus	2.00	15.00%	19.92%	2.00
					20.00

Table 56: Preferential Procurement

2.5 Enterprise Development (ED)

Sub-Element	Indicator	Weighting Points	Compliance Target	Actual	Score
ED Contributions	Average annual value for ED Contributions	15.00	3.00%	0.10%	0.52
					0.52

Table 57: Enterprise Development (ED)

2.6 Socio-Economic Development (SED)

Sub-Element	Indicator	Weighting Points	Compliance Target	Actual	Score
ED Contributions	Average annual value for ED Contributions	15.00	3.00%	0.10%	0.52
					0.52

Table 58: Socio-Economic Development (SED)

TOTAL BEE SCORE	85.26 Points
BROAD BASED CONTRIBUTION LEVEL	LEVEL 2
VALUE ADDING SUPPLIER	YES
PROCUREMENT LEVEL	125%
YOUTH EMPLOYMENT SERVICE	NO

Table 59: Youth Employment Service Initiative

PART F

Financial Statements



Annual Financial Statements for the year ended 31 March 2026

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

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REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT
ON THE SOUTH AFRICAN CIVIL AVIATION AUTHORITY**Opinion**

1. I have audited the financial statements of the South African Civil Aviation Authority (SACAA) set out on pages 159 to 201, which comprise the statement of financial position as at 31 March 2026, statement of financial performance, statement of changes in net assets, cash flow statement and statement of comparison of budget and actual amounts for the year then ended, as well as notes to the financial statements, including a summary of significant accounting policies.
2. In my opinion, the financial statements present fairly, in all material respects, the financial position of the SACAA as at 31 March 2026 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.

Emphasis of matter

6. I draw attention to the matter below. My opinion is not modified in respect of this matter.

Irregular expenditure

7. As disclosed in note 29 to the financial statements, irregular expenditure of R20,47 million was incurred. The irregular expenditure relates to non-compliance with supply chain management policies, procedures and prescripts.

Responsibilities of the accounting authority for the financial statements

8. 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.
9. 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

10. 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.

Annual Financial Statements for the year ended 31 March 2026

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT
ON THE SOUTH AFRICAN CIVIL AVIATION AUTHORITY

11. A further description of my responsibilities for the audit of the financial statements is included in the annexure to this auditor's report. This description, which is located on page 146, forms part of my auditor's report.

Report on the Annual Performance report

12. 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.

13. I selected the following material performance indicators related to the strategic outcome: *Strengthened safety and security oversight* presented in the annual performance report for the year ended 31 March 2026. 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. .

- Risk-based oversight model trails conducted
- ICAO USAO-CMA preparedness plan implemented
- Percentage SACAA-specific ICAO USAP-CMA corrective action plans implemented AAM project plan developed
- Percentage of AAM project plan implemented
- GA safety strategy revised
- Percentage of GA safety strategy implemented
- State action plan on carbon emissions reduction reviewed
- AEP guidelines developed and published
- 5-phase certification of international aerodromes project plan developed
- Percentage of 5-phase certification of international aerodromes project plan implemented

14. 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.

15. 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 is presented in the annual performance report in the prescribed manner
 - there is adequate supporting evidence for the achievements reported and for the reasons provided for any overachievement of targets.
16. I performed the procedures to report material findings only; and not to express an assurance opinion or conclusion.
17. I did not identify any material findings on the reported performance information for the selected indicators.

Annual Financial Statements for the year ended 31 March 2026

REPORT OF THE AUDITOR-GENERAL TO PARLIAMENT
ON THE SOUTH AFRICAN CIVIL AVIATION AUTHORITY**Other matter**

18. I draw attention to the matter below.

Achievement of planned targets

19. The annual performance report includes information on reported achievements against planned targets and provides explanations for over- or under achievements and the measures taken to improve performance.

Report on compliance with legislation

20. In accordance with the PAA and the general notice issued in terms thereof, I must audit and report on compliance with applicable legislation relating to financial matters, financial management and other related matters. The Accounting Authority is responsible for the public entity's compliance with legislation.
21. I performed procedures to test compliance with selected requirements in key legislation in accordance with the findings engagement methodology of the Auditor-General of South Africa (AGSA). This engagement is not an assurance engagement. Accordingly, I do not express an assurance opinion or conclusion.
22. Through an established AGSA process, I selected requirements in key legislation for compliance testing that are relevant to the financial and performance management of the public entity, clear to allow consistent measurement and evaluation, while also sufficiently detailed and readily available to report in an understandable manner. The selected legislative requirements are included in the annexure to this auditor's report.
23. I did not identify any material non-compliance with the selected legislative requirements.

Other information in the annual report

24. The Accounting Authority is responsible for the other information included in the annual report. The other information referred to does not include the

financial statements, the auditor's report and those selected material indicators in the scoped-in objective presented in the annual performance report that have been specifically reported on in this auditor's report.

25. My opinion on the financial statements and my reports on the audit of the annual performance report and compliance with legislation do not cover the other information included in the annual report and I do not express an audit opinion or any form of assurance conclusion on it.
26. My responsibility is to read this other information and, in doing so, consider whether it is materially inconsistent with the financial statements and the selected material indicators in the scoped-in objective presented in the annual performance report or my knowledge obtained in the audit, or otherwise appears to be materially misstated.
27. I have nothing to report in this regard.
- Internal control deficiencies**
28. 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.
29. I did not identify any significant deficiencies in internal control.

Auditor General

Pretoria
29 July 2026



AUDITOR-GENERAL
SOUTH AFRICA

Auditing to build public confidence

Annual Financial Statements for the year ended 31 March 2026

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.

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.

Annual Financial Statements for the year ended 31 March 2026

ANNEXURE TO THE AUDITOR'S REPORT

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); 54(2)(c); 54(2)(d); 55(1)(a); 55(1)(b); 55(1)(c)(i); 56; 57(b); 66(3)(c); 66(5)
Treasury Regulations	Regulation 16A3.2; 16A3.2(a); 16A6.1; 16A6.2(a); 16A6.2(b); 16A6.3(a); 16A6.3(b); 16A6.3(c); 16A6.3(e); 16A6.4; 16A6.5; 16A6.6; 16A.7.1; 16A.7.3; 16A8.3; 16A8.4; 16A9.1(b)(ii); 16A.9.1(d); 16A9.1(e); 16A9.1(f); 16A9.2; 16A9.2(a)(ii); 30.1.1; 31.1.2(c); 30.1.3(a); 30.1.3(b); 30.1.3(d); 30.2.1; 31.2.1; 31.2.5; 31.2.7(a); 31.3.3; 32.1.1(a); 32.1.1(b); 32.1.1(c); 33.1.1; 33.1.3
Construction Industry Development Board Act, 2004	Regulation 17; 25(7A); 25(9)(a); 25(10)
National Treasury SCM Instruction No. 4A of 2016/17	Paragraph 6
National Treasury SCM Instruction No. 03 of 2021/22	Paragraph 4.1; 4.2(b); 4.3; 4.4(a); 4.17; 7.2; 7.6
National Treasury SCM Instruction No. 2 of 2021/22	Paragraph 3.2.1; 3.2.4; 3.2.4(a); 3.3.1
Preferential Procurement Policy Framework Act 5 of 2000	Sections 1; 1(i); 2.1(a); 2.1(b); 2.1(f)
National Treasury Practice Note 5 of 2009/10	Paragraph 3.3
National Treasury 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)(b); 2.1(f)
Preferential Procurement Regulations, 2022	Regulation 4.1; 4.2; 4.3; 4.4; 5.1; 5.2; 5.3; 5.4
Prevention and Combating of Corrupt Activities Act 12 of 2004	Section 34(1)

Annual Financial Statements for the year ended 31 March 2026

ACCOUNTING AUTHORITY'S RESPONSIBILITIES AND APPROVAL

The Board is required by the Public Finance Management Act (Act 1 of 1999), to maintain adequate accounting records and is responsible for the content and integrity of the annual financial statements and related financial information included in this report. It is the responsibility of the Board to ensure that the annual financial statements fairly present the state of affairs of the SACAA as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are engaged to express an independent opinion on the annual financial statements and was given unrestricted access to all financial records and related data.

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

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

The Board acknowledges that they are ultimately responsible for the system of internal financial control established by the SACAA and place considerable importance on maintaining a strong control environment. To enable the Board to meet these responsibilities, the Board sets standards for internal control aimed at reducing the risk of error or deficit in a cost-effective manner. 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 SACAA and all employees are required to maintain the highest ethical standards in ensuring the SACAA's business is conducted in a manner that in all reasonable circumstances is beyond reproach. The focus of risk management in the SACAA is on identifying, assessing, managing and monitoring all known forms of risk across the SACAA. While operating risk cannot be fully eliminated, the SACAA endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The Board is of the opinion, based on the information and explanations given by management and the oversight performed by the Audit and Risk Committee that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the annual financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or deficit.

The Board has reviewed the SACAA's cash flow forecast for the year to 31 March 2027 and, in the light of this review and the current financial position, they are satisfied that the SACAA has or has access to adequate resources to continue in operational existence for the foreseeable future.

The Board is primarily responsible for the financial affairs of the SACAA, and relies on the assurance provided by the external auditors on the annual financial statements. The external auditors are responsible for independently reviewing and reporting on the SACAA's annual financial statements. The annual financial statements have been examined by the SACAA's external auditors and their report is presented on pages 143 to 147. The annual financial statements set out on page 159 to 201, which have been prepared on the going concern basis, were approved by the Board on 28 July 2026 and were signed on its behalf by:



ADV M LEBAKENG
SACAA Board Chairperson



MS Z NKOSI
Audit and Risk Committee Chairperson



MS P KHOZA
Director of Civil Aviation

Annual Financial Statements for the year ended 31 March 2026

AUDIT COMMITTEE REPORT

The ARC is pleased to present its report for the financial year ended 31 March 2026.

Audit and Risk Committee responsibility

The Committee reports that they have discharged their fiduciary duties arising from sections 50(1) and 51(1) of the PFMA and Treasury Regulations based on the committee's critical oversight role. In terms of these sections, the ARC confirms that it has acted with integrity, in good faith and with due care. It is further reported that it has adopted appropriate formal terms of reference as its Audit and Risk Committee Charter and has regulated its affairs in compliance with this charter and has discharged all its responsibilities as contained therein.

The Audit and Risk Committee is established as an independent statutory committee in terms of the PFMA and the Civil Aviation Act. The Committee oversees all audit, finance, legal compliance, performance information, information technology, internal and external audit, combined assurance, business continuity, fraud and corruption and risk management matters for the SACAA; however, the Board remains ultimately accountable for performance information, legal compliance, financial and risk management.

The Audit and Risk Committee for the year ended 31 March 2026 comprised of three non-executive members and an independent specialist member. The independent member was appointed in November 2020 and re-appointed on 1 June 2022 by the Board. The committee is chaired by an independent non-executive member, Mr Surendra Sooklal. On 1 August 2023, Adv. M Lebakeng and Mr T Peege were appointed as members of the committee. The ARC membership was confirmed by the Executive Authority at the AGM held on 29 August 2025. The Board's term was due to end on 31 May 2025 but was subsequently extended by a period of 6 months and came to an end on 30 November 2025. By implication the term of the ARC was extended and also came to an end on 30 November 2025. The DCA was the Accounting Authority from 1 December 2025 to 28 February 2026.

The Director of Civil Aviation, Chief Financial Officer, Chief Audit Executive, Executive: Corporate Services and the AuditorGeneral of South Africa all have a standing invitation to the Audit and Risk Committee meetings. The appointment of the Audit and Risk Committee members is confirmed annually at the Annual General Meeting by the Executive Authority.

On an annual basis, the Audit and Risk Committee assesses the effectiveness of the Internal Audit activity against the criteria outlined below:

- Achievement of the annual Internal Audit Plan;
- Compliance with the Institute of Internal Auditors' professional standards;
- Achievement of reporting protocols through management to the audit and risk committee;
- Timeliness of reporting of findings and activities;
- Responsiveness to the changing business and operational environment;
- Management's acceptance and closure of the internal audit findings;
- Quality and relevance of the annual assessment reports;
- Level of co-operation and interaction with other assurance providers within the agreed combined assurance approach;
- Maintenance of adequate staffing and resource levels to achieve the annual Internal Audit Plan outcomes and meet the requirements of the Internal Audit Charter; and
- Meeting the budget allocated to the internal audit function.

During the period under review, the Committee held five scheduled meetings, and one special meeting. The purpose of the special meetings was to consider the internal audit and forensic plans, policies, ENE budgets, tenders and APP deliverables. The Chairperson of the Committee reports to the Board quarterly, regarding the Committee's deliberations, decisions and recommendations. In addition, the Committee also reports quarterly to the Executive Authority.

Attendance of Audit and Risk Committee meetings by Audit and Risk

Committee members	
Mr S Sooklal	6 out of 6
Ms Z Nkosi	6 out of 6
Adv M Lebakeng	4 out of 6
Mr T Peege	5 out of 6

Annual Financial Statements for the year ended 31 March 2026

AUDIT COMMITTEE REPORT

Work of the Committee in 2025/26

The Audit and Risk Committee submits this report for the financial year ended 31 March 2026, as required by Treasury Regulations 27.1.7 and 27.1.10(b) and (c) issued in terms of section 51(1)(a)(ii) and 76(4)(d) of the PFMA.

During the period under review, the Committee is satisfied that it has fulfilled its statutory duties and responsibilities as required by the PFMA and Treasury Regulations, as well as various additional responsibilities assigned to it by the Board.

The effectiveness of internal control and risk management

Internal Audit plays a critical role in strengthening governance and accountability within the SACAA. It provides the Audit and Risk Committee with independent, objective, and reasonable assurance regarding the adequacy and effectiveness of internal controls across all significant areas of the organisation. These areas include governance, risk management, compliance, and operational processes.

This assurance is delivered through the execution of a Risk-Based Annual Internal Audit Plan, which is aligned with the SACAA's strategic outcomes and key risk areas. This plan is approved annually by the Audit and Risk Committee before the beginning of each financial year, and its implementation is monitored quarterly throughout the year.

In conducting audits, Internal Audit not only evaluates the effectiveness of existing controls but also recommends enhancements aimed at improving the efficiency and reliability of internal processes. Furthermore, Internal Audit tracks management's implementation of corrective actions arising from audit findings and reports progress to the Audit and Risk Committee on a regular basis.

During the reporting period, both internal and external audit reviews identified certain control deficiencies. These were promptly communicated to management, and appropriate remedial actions have been taken. Based on the outcome of these reviews and the follow-up assessments conducted, we are satisfied that the internal control systems relating to financial reporting and broader risk management remained adequate and effective for the period under review.

Based on reviews from both internal and external auditors, issues highlighting deficiencies in the internal control system have been communicated to management, and necessary corrective actions have been implemented. Therefore, we can confirm that the systems of internal control over financial reporting during the period under review were deemed to be adequate and effective.

In terms of Section 51(1)(a)(i) of the Public Finance Management Act (PFMA), the Accounting Authority is required to ensure that the SACAA maintains an effective, efficient, and transparent system of financial and risk management and internal control. In fulfilment of this responsibility, the Accounting Authority, supported by the Audit and Risk Committee, continuously monitors the organisation's control environment and ensures that necessary improvements are implemented.

The Audit and Risk Committee remains fully committed to upholding high standards of governance and oversight. It ensures that the Internal Audit function is independent and adequately resourced with the necessary skills, authority, and access to all areas of the organisation. During the financial year, the Committee oversaw several internal control reviews, which covered financial, operational, compliance, and risk-related activities. These efforts contribute to the SACAA's commitment to transparency, accountability, and sound financial management.

During the year under review, the Committee conducted the following activities.

Reviewed and recommended the following reports, policies and/or other matters to the Board for approval:

- Quarterly risk reports containing potential and emerging risks and opportunities aligned to the SACAA's strategic plan;
- Risk Management annual plan;
- Quarterly PFMA compliance reports;
- Quarterly finance and materiality reports;
- Quarterly performance management reports;
- Information and Communication Technology quarterly reports;
- Combined assurance annual plan and quarterly reports;

Annual Financial Statements for the year ended 31 March 2026

AUDIT COMMITTEE REPORT

- Business Continuity annual plan;
- Legal compliance quarterly reports;
- Fraud and corruption quarterly reports;
- Quarterly Reporting on the PFMA compliance;
- Progress Report on Financial Sustainability;
- AGSA audit findings closure report;
- Reports on irregular, fruitless & wasteful expenditure;
- Legal Compliance, Fraud and Corruption, Business Continuity, Combined Assurance and Risk Management Plans;
- IA Three-year Rolling Plan;
- Annual Forensic: Fraud and Corruption Prevention APP Target;
- SACAA's policies on fraud and corruption prevention, and electronic transactions;
- The risk assessment and risk management, including fraud risks and information technology risks;
- The Medium-Term Expenditure Framework and the Estimates of National Expenditure for the ensuing periods;
- Audited Annual Financial Statements;
- The draft Annual Report 2024/25;
- Draft AGSA Report;
- Procurement Plan 2025/26;
- Retention of surplus funds;
- Revision of the Delegation of Authority;
- Adequacy of the entity's insurance covers;
- Review of the supply chain, other financial, risk, internal audit, fraud and legal compliance policies;
- The ICT strategy, and the Cyber Security Strategy and threat assessments; and
- Oversight on capex projects.

Evaluation of annual financial statements

The Audit and Risk Committee has reviewed the Annual Financial Statements of the South African Civil Aviation Authority (SACAA) for the financial year ended 31 March 2026. The Committee is satisfied that the financial statements have been prepared in accordance with the applicable accounting standards and that the accounting policies adopted are appropriate, consistently applied, and in line with legislative and regulatory requirements. The entity received an unqualified audit opinion which reflects strong financial governance and effective internal controls.

In the course of its review, the Committee paid particular attention to the following key areas:

- **Significant financial reporting judgments and estimates:** The Committee is satisfied that all material estimates and judgments were based on sound methodologies, supported by appropriate assumptions, and transparently disclosed.
- **Clarity and completeness of disclosure:** The disclosures in the financial statements were found to be clear, relevant, and complete, enabling users of the financial statements to understand the financial results and position of the SACAA.
- **Quality and acceptability of accounting policies:** The accounting policies applied were deemed appropriate for the nature of SACAA's operations and remained consistent with prior years, with no significant changes impacting comparability.
- **Compliance with accounting standards and legal requirements:** Full compliance with Generally Recognised Accounting Practice (GRAP) and all relevant legislative prescripts, including the PFMA, was confirmed.
- **Significant adjustments and/or unadjusted differences resulting from the audit:** There were no material misstatements or audit adjustments required, reflecting the high quality of financial reporting and controls in place.
- **Reflection of unusual circumstances or events:** No unusual transactions were identified that required special accounting treatment, and the Committee is satisfied with management's explanations on all financial statement matters.
- **Reasons for major year-on-year fluctuations:** All significant variances from the previous financial year were appropriately explained and substantiated by underlying financial activities or operational events.
- **Calculation and levels of general and specific provisions:** The provisioning methodologies used were found to be prudent, risk-aligned, and in accordance with applicable accounting standards.
- **Write-offs:** All write-offs were properly authorised, justified, and adequately disclosed in the financial statements.
- **The basis for the going concern assumption:** The SACAA's financial position, cash flow, and performance indicators support the appropriateness of the going concern assumption, which was endorsed by both management and the external auditors.
- **Compliance with financial reporting standards and governance requirements:** The financial statements were prepared in accordance with the applicable

Annual Financial Statements for the year ended 31 March 2026

AUDIT COMMITTEE REPORT

accounting framework, including GRAP, and were found to comply with all relevant legislative and governance standards.

- **Overall presentation and disclosure:** The committee ensured that the annual financial statements and report, taken as a whole, are fair, balanced, and understandable. The disclosures made provide stakeholders with the necessary insight into SACAA's strategy, performance, and financial position.

Based on the above review and the audit outcome, the Audit and Risk Committee confirms that the Annual Financial Statements fairly present the financial performance and position of the SACAA for the 2025/26 financial year and recommends them for approval by the Accounting Authority.

Financial reporting

In line with its mandate to support the Board in safeguarding the integrity of the SACAA's financial reporting, the Audit and Risk Committee reviewed the Annual Financial Statements for the year ended 31 March 2026 in consultation with both management and the external auditors.

The Committee's review focused on the following key areas:

Throughout the period under review, the Committee's primary focus remained on enhancing the reliability and transparency of financial reporting, strengthening financial controls, and upholding the integrity of SACAA's financial statements. The clean audit outcome is reflective of this commitment and the effectiveness of the financial governance framework in place.

Internal audit

The Internal Audit Department is responsible for providing professional, independent and objective assurance on the adequacy and effectiveness of the internal control environment across all the significant areas of the SACAA's operations and assist the SACAA in achieving its set objectives.

Key activities of Internal Audit are:

- to develop and implement a Three-Year Rolling-Risk-Based Internal Audit Plan which takes into account risks identified by management and the Board and

other issues raised by management and by the Audit and Risk Committee. The plan is submitted to the Audit and Risk Committee for consideration and approval;

- to build and enhance the skills level of the Internal Audit staff with knowledge to assist them in the execution of planned audits; and
- to provide optimal audit coverage by considering the scope of work of the external auditors and other assurance providers within the SACAA as per the Combined Assurance Framework.

The Internal Audit Department completed all planned audits and ad-hoc requests from management for the period under review except those approved by the Audit and Risk Committee for deferral to the new financial year.

The Audit and Risk Committee is responsible for ensuring that the Internal Audit Function is independent and has the necessary resources, standing and authority within the SACAA to enable the Function in discharging its duties. Furthermore, the Audit and Risk Committee oversees co-operation between the internal and external auditors and serves as a link between the Board and these two functions.

Internal Audit's activities are measured against the approved annual internal audit plan and the Chief Audit Executive tables progress reports in this regard to the Audit and Risk Committee on a quarterly basis.

During the reporting period the Audit and Risk Committee reviewed and approved the following matters:

- The risk-based annual internal audit plan and the three-year rolling risk-based internal audit plan;
- Progress reports on the closure of the internal audit findings;
- Internal audit's quarterly reports in line with the approved internal audit plan; and
- Internal audit charter for the 2025/26 financial year.

The Audit and Risk Committee has formed an opinion that adequate, objective internal audit policies and procedures exist within the SACAA and that the SACAA's Internal Audit Department has complied with The Global Internal Audit Standards™, the required legal, regulatory and other responsibilities as stipulated in its approved Charter during the period under review. We are satisfied that the

Annual Financial Statements for the year ended 31 March 2026

AUDIT COMMITTEE REPORT

Internal Audit Function is operating effectively, and that it has addressed the risks pertinent to the SACAA.

Whistle-blowing

In compliance with the Protected Disclosures Act, 2000, the SACAA has established and maintains an independent fraud hotline service. The Audit and Risk Committee wishes to report that, for the period under review, it received and attended all concerns or complaints, whether from within or outside of the SACAA through the comprehensive interrogation of the reports submitted by the Forensic Services Department.

The Audit and Risk Committee also discusses reports from the whistle-blowing hotline through reports presented by Forensic Services Department. The Audit and Risk Committee receives regularly progress reports on the status of the investigations, and the Committee ensured, that the necessary corrective actions were taken by management. The Committee in the period under review also reviewed and approved the Whistleblowing and Investigation Policies, Fraud and Corruption Prevention Framework and the Annual Forensic: Fraud and Corruption Prevention Plan.

The quality of management and quarterly reports submitted in terms of the PFMA

The Audit and Risk Committee is satisfied that it received sufficient, reliable, and timely information from management in order to enable it to fulfill its responsibilities. During the year under review, quarterly management reports were presented by management to enable the Committee to:

- Monitor the integrity, accuracy and reliability of the financial position of the SACAA;
- Review the management accounts of the SACAA to provide the Accounting Authority with an authoritative and credible view of the entity's financial position.
- Review the disclosures made in the financial reports of the SACAA and the context in which statements on the financial health of the entity are made; and
- Review all material information presented together with the management accounts.

The quality of budgets submitted in terms of the PFMA

The Audit and Risk Committee is satisfied that it received sufficient, reliable, and timely information that enabled it to:

- Review and ensure that the annual budgets are balanced, credible and realistic against the approved business plans; and
- Monitor and periodically review the implementation of the approved budget by the Accounting Authority.
- Monitor Risk Management and Combined Assurance activities.

Risk Management and Combined Assurance

The Committee acknowledges the significant strides made in enhancing the SACAA's risk management environment, including the implementation of the updated risk management policy, framework, and plans. Risk management remains a cornerstone of good governance and is essential for supporting the achievement of the SACAA's strategic outcomes, promoting operational resilience, and safeguarding public confidence in civil aviation oversight.

During the year under review, the Committee provided oversight of the organisation's risk governance processes to ensure that key risks were proactively identified, assessed, monitored, and mitigated. Management continued to embed risk management practices into day-to-day operations, with regular reporting to the Committee on the status of strategic, operational, and emerging risks. The Committee is satisfied that the risk register and mitigation strategies are reflective of the current risk landscape and aligned with the SACAA's risk appetite and tolerance levels.

In addition to the internal risk environment, the Committee oversaw business continuity planning (BCP) efforts to ensure organisational preparedness in the event of disruptions. The SACAA's business continuity framework and plans were reviewed and tested to confirm their

Annual Financial Statements for the year ended 31 March 2026

AUDIT COMMITTEE REPORT

adequacy and responsiveness to potential threats. These measures are crucial for ensuring that the organisation can continue to fulfil its regulatory mandate with minimal interruption during unforeseen events.

The Committee also acknowledges continued improvements in the application of the combined assurance model, which remains an integral part of SACAA's governance structure. This model ensures coordination among various assurance providers including Internal Audit, Risk Management, Fraud and Corruption, Compliance Management, Quality, Occupational Health and Safety, ICAO Compliance, and External Audit across the five levels of assurance. The combined assurance approach enhances the quality, coverage, and efficiency of assurance efforts, reduces duplication, and ensures that significant risk areas receive appropriate attention. Maturity assessments were conducted by an independent service provider on both the risk and combined assurance activities of the entity and the outcome indicated that the entity is progressing steadily in the risk front whilst the organisation has progressed significantly in the combined assurance efforts.

Throughout the period, the Audit and Risk Committee provided active oversight of the combined assurance plan, ensuring it was effectively implemented, aligned with organisational priorities, and supportive of a unified approach to risk and control assurance. This collaborative model has strengthened the SACAA's ability to make informed decisions, foster accountability, and maintain strong internal control and governance systems.

The Committee is satisfied with the good progress made in embedding risk management and combined assurance practices across the organisation. These practices remain

critical to ensuring resilience, regulatory effectiveness, and the long-term sustainability of the SACAA.

Auditor-General of South Africa

The Audit and Risk Committee has met with the Auditor-General of South Africa to ensure that there are no unresolved issues.

The Audit and Risk Committee monitored the implementation of the action plan to address matters arising from the management report issued by the Auditor-General of South Africa for the 2024/25 financial year. It is reported that all the findings in the 2024/25 financial year were closed satisfactorily.

The Auditor-General has unrestricted access to the SACAA's records and management and furnishes a written report to the Committee on significant findings arising from the annual audit and is able to raise matters of concern directly with the Chairman of the Committee.

The Audit and Risk Committee concurs with and accepts the conclusions and the audit opinion of the Auditor-General of South Africa on the annual financial statements and is of the view that the audited financial statements be accepted and read together with the report of the Auditor-General of South Africa.



MS Z NKOSI

Chairperson: Audit and Risk Committee (ARC)

28 July 2026

Annual Financial Statements for the year ended 31 March 2026

ACCOUNTING AUTHORITY'S REPORT

The Board submit its report for the year ended 31 March 2026.

1. Introduction

The Board presents the entity's twenty-eighth Annual Report in terms of the Civil Aviation Act, 2009 (Act No.13 of 2009), (previously governed by the South African Civil Aviation Authority (Act No.40 of 1998)) and the Public Finance Management Act, 1999 (Act No. 1 of 1999) (PFMA), which forms part of the audited annual financial statements for the year ended 31 March 2026.

2. Principal activities

Main business and operations

The South African Civil Aviation Authority (SACAA) is a statutory body which has the primary focus to control and regulate civil aviation in the Republic of South Africa and to oversee the functioning and development of the civil aviation industry.

The Civil Aviation Act, 2009, read in conjunction with the South African Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998), enables the SACAA to charge a passenger safety charge on scheduled operations, a fuel levy on non-scheduled operations and general aviation, and charges for services rendered to the aviation industry, allowing it to generate revenue to fund its operations.

The operating results and state of affairs of the SACAA are fully set out in the attached annual financial statements and do not in our opinion require any further comment.

The SACAA recorded a net surplus of R62 688 886 for the year ended 31 March 2026 (2025: R2 027 670).

3. Going concern

The annual 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.

Management is of the view that the SACAA will continue as a going concern for the foreseeable future as it has sufficient available reserves.

4. Events after the reporting date

The Board is not aware of any significant events that occurred after the reporting date that were not adjusted or disclosed in the annual financial statements. Furthermore, management is not aware of any circumstances that exist that would impede the SACAA's ability to continue as a going concern.

5. Accounting policies

The annual financial statements prepared in accordance with the South African Statements of Generally Accepted Accounting Practice (GAAP), including any interpretations of such Statements issued by the Accounting Standards Board as the prescribed framework by National Treasury.

6. Accounting Authority

The SACAA Board of Directors during the year were as follows:

1 June 2022 to 30 November 2025	
Mr E Khosa - Chairperson	Reappointed 1 June 2022 - retired 30 November 2025
Mr S Sooklal	Reappointed 1 June 2022 - retired 30 November 2025
Ms T Phewa	Reappointed 1 June 2022 - retired 30 November 2025
Ms GB Koyana	Reappointed 1 June 2022 - retired 30 November 2025
Mr T Peege	Reappointed 1 June 2022 - retired 30 November 2025
Adv M Lebakeng	Reappointed 1 June 2022 - retired 30 November 2025
Ms P Khoza	Reappointed 1 December 2023

Annual Financial Statements for the year ended 31 March 2026

From 1 December 2025 to 28 February 2026

As there was no Board appointed at the time, the Director of Civil Aviation was the Accounting Authority in terms of section 49(2)(b) of the PFMA as confirmed by the Minister of Transport.

From 1 March 2026 to the date of this report

Adv M Lebakeng - Chairperson	Reappointed 1 March 2026
Mr T Peege	Reappointed 1 March 2026
Ms T Phewa	Reappointed 1 March 2026
Ms Z Nkosi	Appointed 1 March 2026
Ms L Mamashela	Appointed 1 March 2026
Ms P Khoza	Reappointed 1 December 2023

7. Company Secretary

The Company Secretary of the SACAA is Ms Nivashnee Naraindath of:

Business address

Ikhaya Lokundiza
11 Byls Bridge Office Park
Cnr Olivenhoutbosch and Jean Avenue
Centurion
0062

Postal address

Private Bag X73
Halfway House
1685

8. Interest of Board members

The Board members have, at each Board meeting, confirmed that they had no material personal interests in any transactions of any significance with the SACAA. The Board members are required to sign a declaration of interest at every meeting attended. In addition, they are required to declare any interests in contracts annually and upon appointment. Accordingly, no conflict of interest with regard to directors' interests in contracts was reported. There was no change in directors' interests in contracts in the period between the financial year end and the date of signature of this report.

9. Corporate governance

General

The Board is committed to integrity, transparency and professionalism in all its activities. As part of this commitment, the Board supports the highest standards of corporate governance and the ongoing development of best practice.

The Board confirms and acknowledges its responsibility to apply the principles set out in the King V™ Report on Corporate Governance for South Africa 2026. The Board discusses the responsibilities of management in this respect at Board meetings and monitors the SACAA's compliance with the relevant legislative prescripts.

The Board has adopted King IV™ during the financial year and this was replaced by King V™ in January 2026.

Board of directors

The Board is committed to business integrity, transparency and professionalism in all its activities. As part of this commitment, the Board:

- Retains full control over the SACAA, its plans and strategy.
- Acknowledges its responsibilities as to strategy, compliance with internal policies, external laws and regulations, effective risk management and performance measurement, transparency and effective communication both internally and externally by the SACAA.
- Is of a unitary structure comprising:
 - four non-executive directors, all of whom are independent directors as defined in King IV™ and King V™
 - one non-executive director appointed as a representative of the Executive Authority
 - one executive director
 - There are currently two vacancies for non-executive directors.

Chairperson and Director of Civil Aviation

The Chairperson is a non-executive and independent director as defined in King V™.

The roles of Chairperson and Director of Civil Aviation are separate, with responsibilities divided between them, so that no individual has unfettered powers of discretion.

Annual Financial Statements for the year ended 31 March 2026

Remuneration

The Director of Civil Aviation is appointed by the Minister of Transport, who is the Executive Authority of the SACAA. In terms of the Civil Aviation Act, the Executive Authority determines the remuneration of the Director of Civil Aviation upon initial appointment. The Board determines the Remuneration Policy and Strategy of the SACAA. The Minister of Transport also determines the remuneration of the Board members in accordance with the Civil Aviation Act.

Board meetings

In terms of the Board Charter, the Board meets at least five times per annum, and during the year under review met ten times. In addition, it has also held strategic planning and risk sessions.

Non-executive directors have access to members of management of the SACAA.

10. Auditors

In terms of the Public Audit Act, 2004 (Act No. 24 of 2004), as amended by the Public Audit Act, No. 5 of 2018, section 4 (3) provides that the Auditor-General may audit and report on the accounts and annual financial statements.

The Executive Authority confirmed the appointment of the Auditor-General as the external auditors of the SACAA at the Annual General Meeting held on 29 August 2025.

11. Number of employees

The number of employees as at 31 March 2026 was 643 (2025: 610) which includes permanent, fixed term, interns, trainees, learnerships and contract employees.

12. Materiality framework

In terms of Treasury Regulations 28 (3) of the PFMA, the Board must develop and agree on a framework of acceptable levels of materiality and significance with the relevant Executive Authority. This is agreed annually with the Executive Authority as part of the Board Performance Agreement.

The SACAA has developed a materiality framework whereby all material and significant information is disclosed to the Audit and Risk Committee, the Board and the Executive Authority on a quarterly basis.

Annual Financial Statements for the year ended 31 March 2026

COMPANY SECRETARY'S CERTIFICATION

In my capacity as Company Secretary, I hereby confirm that the company has lodged all returns as required by the Public Finance Management Act, 1999 (Act No. 1 of 1999) as amended, for the year ended 31 March 2026.

A handwritten signature in black ink, appearing to read 'Naraindath' with a stylized 'Z' or 'N' below it.

MS N NARAINDATH

Company Secretary

28 July 2026

Annual Financial Statements for the year ended 31 March 2026

STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026

Figures in Rands

	Note(s)	2026	2025
Assets			
Current Assets			
Cash and cash equivalents	2	572 072 297	553 112 903
Statutory receivables	3	78 756 434	67 834 981
Receivables from exchange transactions	4	34 151 237	29 815 745
Consumable stores	5	1 851 892	769 582
		686 831 860	651 533 211
Non-Current Assets			
Property, plant and equipment	6	71 555 537	30 149 863
Intangible assets	7	58 434 363	62 022 459
		129 989 900	92 172 322
Total Assets		816 821 760	743 705 533
Liabilities			
Current Liabilities			
Trade and other payables	9	103 114 302	117 525 097
Operating lease liability	10	12 334 269	569 710
Provisions	11	97 330 793	84 257 216
Total Liabilities		212 779 364	202 352 023
Total Net Assets		604 042 396	541 353 510

Annual Financial Statements for the year ended 31 March 2026

STATEMENT OF FINANCIAL PERFORMANCE

Figures in Rands	Note(s)	2026	2025
Revenue			
Revenue from exchange transactions			
Interest revenue	13	40 556 867	45 059 475
Decrease in debt impairment provision	18	8 496 194	1 020 085
Other revenue	14	7 087 515	5 085 204
Bad debts recovered	18	856 522	-
Gain on disposal of assets		-	473 046
Gain on foreign exchange		-	116 920
Total revenue from exchange transactions		56 997 098	51 754 730
Revenue from non-exchange transactions			
Revenue from non-exchange transactions	15	1 069 985 052	923 787 912
Total revenue		1 126 982 150	975 542 642
Expenditure			
Personnel cost	16	(703 638 899)	(654 409 760)
Operating expenses	17	(280 481 994)	(269 216 566)
Depreciation and amortisation		(15 582 949)	(15 197 093)
Lease rentals on operating lease		(54 867 683)	(33 029 572)
Bad debts written off	18	(8 039 498)	(1 661 981)
Loss on disposal of assets		(1 512 433)	-
Loss on foreign exchange		(169 808)	-
Total expenditure		(1 064 293 264)	(973 514 972)
Surplus for the year		62 688 886	2 027 670

Annual Financial Statements for the year ended 31 March 2026

STATEMENT OF CHANGES IN NET ASSETS

Figures in Rands

Balance at 01 April 2024

Changes in net assets

Surplus for the year

Total recognised surplus for the year

Balance at 01 April 2025

Changes in net assets

Surplus for the year

Total recognised surplus for the year

Balance at 31 March 2026

Accumulated surplus	Total net assets
539 325 840	539 325 840
2 027 670	2 027 670
2 027 670	2 027 670
541 353 510	541 353 510
62 688 886	62 688 886
62 688 886	62 688 886
604 042 396	604 042 396

Annual Financial Statements for the year ended 31 March 2026

CASH FLOW STATEMENT

Figures in Rands

	Note(s)	2026	2025
Cash flows from operating activities			
Receipts			
Receipts from customers and Department of Transport		1 063 139 998	920 709 595
Interest income		40 545 709	45 843 130
		1 103 685 707	966 552 725
Payments			
Payments made to suppliers and employees		(1 023 026 789)	(934 285 450)
Net cash flows from operating activities	21	80 658 918	32 267 275
Cash flows from investing activities			
Purchase of property, plant and equipment		(59 412 812)	(10 363 311)
Proceeds from sale of property, plant and equipment		831 674	774 747
Purchase of other intangible assets	7	(3 118 386)	(10 350 847)
Net cash flows from investing activities		(61 699 524)	(19 939 411)
Net increase in cash and cash equivalents		18 959 394	12 327 864
Cash and cash equivalents at the beginning of the year		553 112 903	540 785 039
Cash and cash equivalents at the end of the year	2	572 072 297	553 112 903

Annual Financial Statements for the year ended 31 March 2026

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS

Budget on Accrual Basis

Figures in Rands	Approved budget	Adjustments	Final Budget	Actual amounts on comparable basis	Difference between final budget and actual	Reference
Statement of Financial Performance						
Revenue						
Revenue from exchange transactions						
Interest revenue	45 684 620	-	45 684 620	40 556 867	(5 127 753)	31
Decrease in debt impairment provision	-	-	-	8 496 194	8 496 194	31
Other revenue	959 242	-	959 242	7 087 515	6 128 273	31
Bad debts recovered	-	-	-	856 522	856 522	31
Total revenue from exchange transactions	46 643 862	-	46 643 862	56 997 098	10 353 236	-
Revenue from non-exchange transactions						
Transfer revenue						
Passenger safety charge	699 226 360	-	699 226 360	705 554 430	6 328 070	31
User fees	170 030 497	18 000 000	188 030 497	192 354 454	4 323 957	31
Fuel Levy	35 609 278	3 000 000	38 609 278	37 673 168	(936 110)	
Department of Transport	134 403 000	-	134 403 000	134 403 000	-	-
Total revenue from non-exchange transactions	1 039 269 135	21 000 000	1 060 269 135	1 069 985 052	9 715 917	
Total revenue	1 085 912 997	21 000 000	1 106 912 997	1 126 982 150	20 069 153	-
Expenditure						
Personnel costs	(727 491 200)	12 118 624	(715 372 576)	(703 638 899)	11 733 677	31
Operating expenses	(275 041 969)	(3 518 624)	(278 560 593)	(280 481 994)	(1 921 401)	-
Depreciation and amortisation	(25 821 026)	3 000 000	(22 821 026)	(15 582 949)	7 238 077	31
Lease rentals on operating lease	(57 558 802)	(5 000 000)	(62 558 802)	(54 867 683)	7 691 119	31
Bad debts written off - Other	-	-	-	(8 039 498)	(8 039 498)	31
Loss on disposal of assets	-	-	-	(1 512 433)	(1 512 433)	31
Loss on foreign exchange	-	-	-	(169 808)	(169 808)	31
Total expenditure	1 085 912 997	6 600 000	(R1 079 312 997)	(1 064 293 264)	15 019 733	-
Surplus for the year	-	27 600 000	27 600 000	62 688 886	35 088 886	-

Annual Financial Statements for the year ended 31 March 2026

ACCOUNTING POLICIES

1.1 Basis of preparations

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP), issued by the Accounting Standards Board in accordance with Section 55 of the Public Finance Management Act (Act 1 of 1999).

These annual 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, which is the functional currency of the SACAA.

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

1.2 Going concern assumption

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

1.3 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual 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 annual financial statements. Significant judgements include:

Impairment of statutory receivables

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the SACAA measures an impairment loss. The impairment loss is measured as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, are reduced, either directly

or through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

An impairment loss recognised in prior periods for a statutory receivable are revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Management has applied judgement in estimating the extent of any impairment deemed necessary on the gross carrying value of loans and receivables and has impaired all doubtful accounts in arrears for a period longer than normal expected trading terms. The impairment loss is recognised in surplus or deficit when there is objective evidence that it is impaired.

Fair value estimation

The carrying value less impairment provision of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the SACAA for similar financial instruments.

Impairment testing

A cash-generating or non-cash generating asset is impaired when the carrying amount of the asset exceeds its recoverable amount. These calculations require the use of estimates and assumptions. It is reasonably possible that the assumptions may change, which may then have an impact on estimations and may then require a material adjustment to the carrying value of tangible assets.

The SACAA reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. Assets are grouped at the lowest level at which identifiable cash flows are largely independent of cash flows of other assets and liabilities. If there are indications that impairment may have occurred, estimates are prepared of expected future cash flows for each group of assets. Expected future cash flows used to determine the value in use of tangible assets are inherently uncertain and could materially change over time.

Annual Financial Statements for the year ended 31 March 2026

ACCOUNTING POLICIES

Useful lives of property, plant and equipment and intangible assets

The SACAA's management determines the estimated useful lives and related depreciation charges for property, plant and equipment and intangible assets. This estimate is based on industry norms. Management will adjust the depreciation charge where useful lives changes from previously estimated useful lives.

In estimating the useful lives of the assets, management assesses the present status of the assets and the expected future benefits associated with the continued use of the assets.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in note 11 - Provisions.

Materiality

Applying materiality is pervasive to the preparation of financial statements. Materiality is a key consideration in deciding how to apply the Standards of GRAP when preparing the financial statements. Information is material if its omission or misstatement has the potential to influence the decisions of users or affect the discharge of accountability by the entity.

Applying materiality in the preparation of annual financial statements requires the entity to make key assessments and decisions. Key assessments and decisions made in considering materiality, are as follows:

- Identification of users and their information needs
- Assessing information based on nature and size, by developing qualitative considerations and quantitative thresholds
- Application of materiality in preparing the financial statements:
 - Developing accounting policies
 - Deciding what information to disclose
 - Deciding how to present information
 - Assessing omissions, misstatements and errors

The assessments and decisions are considered throughout the financial reporting cycle, and not only when annual financial statements are prepared.

1.4 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 SACAA; and
- The cost of the item can be measured reliably.

Property, plant and equipment are 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 at 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, its 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. The major components are depreciated separately over their useful lives.

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 it, or service it.

Annual Financial Statements for the year ended 31 March 2026

ACCOUNTING POLICIES

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

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

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

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

	2026	2025
Leasehold improvement	Period of lease	Period of lease
Furniture and fixtures	5 - 27 years	5 - 27 years
Motor vehicles	6 - 11 years	6 - 8 years
Computer equipment	5 - 15 years	5 - 22 years
Generator	-	15 years
Canteen equipment	6 years	6 - 14 years

The assets' residual values, useful lives and depreciation methods are reviewed at the end of each reporting period and changes are accounted for as a change in accounting estimate in accordance with the relevant Standard of GRAP.

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 charge for each period is recognised in surplus or deficit.

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

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

1.5 Intangible assets

An asset is identifiable if it either:

- Is separable, i.e. is capable of being separated or divided from the SACAA and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the SACAA intends to do so; or
- Arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the SACAA 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 SACAA; and
- The cost or fair value of the asset can be measured reliably.

The SACAA 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.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses. Amortisation of the asset begins when development is complete and the

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asset is available for use. It is amortised over the period of expected future benefits.

Amortisation is provided to write off the cost of the intangible assets over their estimated useful lives, using the straight-line method.

	2026	2025
Computer software	5 - 23 years	5 - 24 years

Intangible assets are derecognised:

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

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

1.6 Financial instruments

Definitions

Financial assets include cash and cash equivalents and receivables from some exchange transactions.

Financial liabilities include trade and other payables.

The **amortised cost** of a financial asset or liability is the amount at which it is measured initially, minus principal repayments, plus or minus cumulative amortisation using the effective-interest rate method, and less any loss allowance.

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 an entity's statement of financial position.

The **effective interest** method is the method that is used in the calculation of the amortised cost of a financial asset or a financial liability and in the allocation and recognition of interest revenue or interest expense in surplus or deficit in 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 asset or financial liability to the gross carrying amount of a financial asset or to the amortised cost of a financial liability. When calculating the effective interest rate, an entity shall estimate the expected cash flows by considering all the contractual terms of the financial instrument (for example, prepayment, extension, call and similar options) but shall not consider the expected 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, 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 (or group of financial instruments), the entity shall use the contractual cash flows over the full contractual term of the financial instrument (or group of financial instruments).

A **financial asset** is:

- a) cash;
- b) a contractual right to:
 - i) receive cash or another financial asset from another entity; or
 - ii) exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity.

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

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

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

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Gross carrying amount of a financial asset is the amortised cost of a financial asset, before adjusting for any loss allowance.

Impairment gain or loss is a gain or loss that is recognised in surplus or deficit due to a change in the estimated credit losses, or discounted future cashflows.

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 that an entity will encounter 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.

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 that payment was contractually due.

Initial Recognition

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

The SACAA recognises financial assets and financial liabilities using trade date accounting.

Classification

Classification of financial assets

The SACAA classifies financial assets as subsequently measured at amortised cost.

Classification of financial liabilities

The SACAA classifies all financial liabilities as subsequently measured at amortised cost.

Measurement

Initial measurement

At initial recognition, the SACAA measures receivables and payables at their transaction price if they do not contain a material financing transaction.

Subsequent measurement of financial assets

After initial recognition, the SACAA measures a financial asset at:

- (a) amortised cost; or
- (b) cost.

The SACAA applies the impairment requirements in GRAP 104 to financial assets that are measured at amortised cost and to financial assets measured at cost.

Subsequent measurement of financial liabilities

After initial recognition, the SACAA measures financial liabilities at amortised cost.

Derecognition

Derecognition of financial assets

The SACAA derecognises a financial asset only when:

- a) the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- b) The SACAA transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- c) The SACAA, 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 SACAA:
 - i) derecognises the asset; and
 - ii) recognises separately any rights and obligations created or retained in the transfer.

The carrying amounts of the transferred asset are allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference

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between the consideration received and the amounts recognised and derecognised in accordance with this paragraph is recognised in surplus or deficit in the period of the transfer.

Derecognition of financial liabilities

The SACAA removes a financial liability (or a part of a financial liability) from its statement of financial position when it is extinguished.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability, and a new financial liability recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it (whether or not attributable to the financial difficulty of the debtor) is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction, are accounted for in accordance with GRAP 23.

Presentation**Interest, dividends or similar distributions, losses and gains**

Interest, 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.

Financial asset and financial liabilities

Financial assets and financial liabilities are included in cash and cash equivalents, receivables from exchange transaction and trade and other payables in the statement of financial position.

Offsetting a financial asset and a financial liability

A financial asset and a financial liability are offset and the net amount presented in the statement of financial position when the entity:

- a) currently has a legally enforceable right to set off the recognised amounts; and
- b) 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 entity does not offset the transferred asset and the associated liability.

1.7 Statutory receivables**Identification**

Statutory receivables are receivables that arise from legislation, supporting regulations, or similar means, and require settlement by another entity 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.

Statutory receivables are made of the following:

Passenger safety charge

The passenger safety charge is levied in accordance with the provisions of section 74(1)(b) of the Civil Aviation Act, 2009 (Act No. 13 of 2009) read with Part 187, Sub Part 2 of the Civil Aviation Regulations, 2011. The charge is collected by airlines from passengers on commercial flights departing from an airport within the Republic of South Africa on a scheduled passenger flight or part of

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a flight to a destination within or outside the country. The passenger safety charge tariff is approved annually by the Minister of Transport with the concurrence of the Minister of Finance. The collected charges are paid over to the SACAA on a monthly basis.

User fees

The user fees are levied in accordance with the provisions of section 74(1)(a) of the Civil Aviation Act, 2009 (Act No. 13 of 2009) read with Part 187, Sub Part 1 of the Civil Aviation Regulations, 2011. These are charged on amongst others for aviation regulatory related exemptions, certificates, authorisation, licences and registrations. The user fee tariff is approved annually by the Minister of Transport with the concurrence of the Minister of Finance.

Fuel levy

Government Notice R307 of 13 April 2012 provides notice containing the terms and conditions relating to the payment of the aviation fuel levy in terms of section 2 of the South African Civil Aviation Authority Levies Act, 1998 (Act No. 41 of 1998) read in conjunction with section 74(1)(g) of the Civil Aviation Act, 2009 (Act No. 13 of 2009). The levy is based on litre of aviation fuel sold by fuel wholesalers to general aviation, cargo and charter operators within the Republic of South Africa. The fuel levy tariff is approved annually by the Minister of Transport with the concurrence of the Minister of Finance. The collected levies are paid over to the SACAA on a monthly basis.

Recognition

The SACAA 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 SACAA and the transaction amount can be measured reliably.

Initial measurement

The SACAA initially measures statutory receivables at their transaction amount.

Subsequent measurement

The SACAA 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.

Accrued interest

Where the SACAA levies interest on the outstanding balance of statutory receivables, it adjusts the transaction amount after initial recognition to reflect any accrued interest. Accrued interest is calculated using the nominal interest rate.

Interest on statutory receivables is recognised as revenue in accordance with the policy on Revenue from Exchange Transactions or the policy on Revenue from Non-exchange Transactions (Taxes and Transfers), whichever is applicable.

The SACAA levies interest at prime plus two percentage points.

Other charges

Where the SACAA is required or entitled in terms of legislation, supporting regulations, by-laws or similar means to levy additional charges on overdue or unpaid amounts, and such charges are levied, the SACAA applies the principles as stated in "Accrued interest" above, as well as the relevant policy on Revenue from Exchange Transactions or the policy on Revenue from Non-Exchange Transactions (Taxes and Transfers).

Impairment losses

The SACAA assesses at each reporting date whether there is any indication that a statutory receivable, or a group of statutory receivables, may be impaired.

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In assessing whether there is any indication that a statutory receivable, or group of statutory receivables, may be impaired, the SACAA considers, as a minimum, the following indicators:

- Significant financial difficulty of the debtor, which may be evidenced by an application for debt counselling, business rescue or an equivalent.
- It is probable that the debtor will enter sequestration, liquidation or another financial re-organisation.
- A breach of the terms of the transaction, such as default or delinquency in principal or interest payments (where levied).
- Adverse changes in international, national or local economic conditions, such as a decline in growth, an increase in debt levels and unemployment, or changes in migration rates and patterns.

If there is an indication that a statutory receivable, or a group of statutory receivables, may be impaired, the SACAA measures the impairment loss as the difference between the estimated future cash flows and the carrying amount. Where the carrying amount is higher than the estimated future cash flows, the carrying amount of the statutory receivable, or group of statutory receivables, is reduced directly. The amount of the losses is recognised in surplus or deficit.

In estimating the future cash flows, the SACAA considers both the amount and timing of the cash flows that it will receive in future. Consequently, where the effect of the time value of money is material, the SACAA discounts the estimated future cash flows using a rate that reflects the current risk-free rate and, if applicable, any risks specific to the statutory receivable, or group of statutory receivables, for which the future cash flow estimates have not been adjusted.

An impairment loss recognised in prior periods for a statutory receivable is revised if there has been a change in the estimates used since the last impairment loss was recognised, or to reflect the effect of discounting the estimated cash flows.

Any previously recognised impairment loss is adjusted directly. The adjustment does not result in the carrying amount of the statutory receivable or group of statutory receivables exceeding what the carrying amount of the receivable would have been had the impairment loss not

been recognised at the date the impairment is revised. The amount of any adjustment is recognised in surplus or deficit.

Derecognition

The SACAA derecognises a statutory receivable, or a part thereof, when:

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

1.8 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.

When a lease includes both land and buildings elements, the SACAA assesses the classification of each element separately.

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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.

The operating lease liability is derecognised when the SACAA's obligation to settle the liability is extinguished. The operating lease asset is derecognised when the SACAA no longer anticipates economic benefits to flow from the asset.

1.9 Consumable stores

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

Consumable stores comprise ID licence cards held for issuance to aviation stakeholders and various people in the aviation value chain, as well as audio-visual maintenance consumables to maintain the audio-visual installation in the SACAA's office building.

Subsequently, consumable stores are measured at the lower of cost and net realisable value.

1.10 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.

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.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

The recoverable amount of an asset or a cash-generating unit is the higher its fair value less costs to sell and its value in use.

Useful life is either:

- The period of time over which an asset is expected to be used by the SACAA; or
- The number of production or similar units expected to be obtained from the asset by the SACAA.

Identification

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

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

Reversal of impairment loss

The SACAA 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 SACAA 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

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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.

1.11 Impairment of non-cash-generating assets

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

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.

Costs of disposal are incremental costs directly attributable to the disposal of an asset, excluding finance costs and income tax expense.

Depreciation (amortisation) is the systematic allocation of the depreciable amount of an asset over its useful life.

Fair value less costs to sell is the amount obtainable from

the sale of an asset in an arm's length transaction between knowledgeable, willing parties, less the costs of disposal.

Recoverable amount is the higher of a non-cash-generating asset's fair value less costs to sell and its value in use.

Useful life is either:

- The period of time over which an asset is expected to be used by the SACAA; or
- The number of production or similar units expected to be obtained from the asset by the SACAA.

Identification

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

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

Reversal of an impairment loss

The SACAA 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 entity 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.

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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.

1.12 Employee benefits

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

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- Salaries and social security contributions;
- Short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- Bonus, incentive and performance-related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- Non-monetary benefits (for example, medical care, cell phones and employee wellness) for current employees.

When an employee has rendered service to the SACAA during a reporting period, the SACAA 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

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

The SACAA recognises the expected cost of bonus, incentive and performance related payments when the SACAA 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 the SACAA has no realistic alternative but to make the payments.

Retirement benefits: Defined contribution plans

SACAA provides retirement benefits for its employees. Defined contribution plans are retirement benefits plans under which the SACAA pays fixed contributions into a separate 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 SACAA during a reporting period, the SACAA 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; and
- As an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

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1.13 Commitments

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

Disclosures are required in respect of unrecognised contractual commitments regarding future minimum lease payments, the acquisition of property, plant and equipment and intangible assets.

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

Commitments are disclosed in note 22.

1.14 Provisions and contingencies

Provisions are recognised when:

- The SACAA 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.

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.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating surplus (deficit).

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

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 23.

1.15 Revenue recognition 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 SACAA 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.

Other income

Other income comprises fees that are collected and not related to the mandate of the SACAA.

Interest

Revenue arising from the use by others of the SACAA's assets yielding interest is recognised when:

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

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Interest is recognised, in surplus or deficit, using the effective interest rate method.

1.16 Revenue from non-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.

Non-exchange transactions are defined as transactions where the SACAA 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.

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

Measurement

The invoice value of sales and services rendered, excluding value-added tax in respect of trading operations, is recognised at the date on which services are provided.

The passenger safety charge is based on the number of passengers on scheduled services departing from all airports in the country. This data is obtained from the scheduled airlines and verified by data received from the airports.

Fuel levies are based on litres of aviation fuel sold by fuel wholesalers and verified biannually by independent external auditors appointed by the SACAA.

Accident and incident investigation fees are received from the Department of Transport on a cost-recovery basis negotiated annually in advance.

User fees are generated from examinations, licence renewals, certifications, airworthiness and calibrations. The revenue is recognised when the service is rendered.

1.17 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.

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 annual financial statements are recognised in surplus or deficit in the period in which they arise.

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.

1.18 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.19 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Public Finance Management Act (PFMA) or in contravention of the SACAA's supply chain management policies. Irregular expenditure excludes unauthorised

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expenditure. Irregular expenditure is disclosed as such in the notes to the annual financial statements and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.20 Segment information

A segment is an activity of an entity:

- That generates economic benefits or service potential (including economic benefits or service potential relating to transactions between activities of the same entity);
- Whose results are regularly reviewed by management to make decisions about resources to be allocated to that activity and in assessing its performance; and
- For which separate financial information is available.

Reportable segments are the actual segments which are reported on in the segment report. They are the segments identified above or alternatively an aggregation of two or more of those segments where the aggregation criteria are met.

The SACAA is a statutory body, which has the primary focus to control and regulate civil aviation in the Republic of South Africa and to oversee the functioning and development of the civil aviation industry. Although revenues do have certain streams, they are not related to any segments or specific divisions within the SACAA. the SACAA's expenditure relates mainly to salaries and the rest relates to operational activities and cannot be linked to any specific segments. Resources are not allocated, nor is reporting done or performance measured for any separate activities.

Management is of the opinion that any attempt to divide the SACAA into further separate activities or geographical information will not add any additional value to its stakeholders. The SACAA is viewed as a single reportable segment.

1.21 Budget information

The SACAA is typically subject to budgetary limits in the form of appropriations or budget authorisations, which are given effect through authorising legislation.

General purpose financial reporting by the SACAA 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 April 2025 to 31 March 2026.

The annual financial statements and the budget are compiled on the same basis of accounting. Therefore, a comparison with the budgeted amounts for the reporting period has been included in the Statement of comparison of budget and actual amounts.

An explanation is provided for all variances between actual and budgeted amounts above 5% or in excess of R2 million in the notes to the annual financial statements.

1.22 Related parties

The SACAA has processes in place to aid in the identification of related parties. Related parties are defined as persons or entities with the ability to control or jointly control the other party, or exercise significant influence over the other party, or vice versa, or an entity that is subject to common control, or joint control.

The Department of Transport was identified as being able to exercise significant influence over the SACAA. As a result, all other entities under the same influence are regarded as related parties.

1.23 Taxation

The SACAA is exempt from taxation in terms of the provision of section 10 (1) (CA) (i) of the Income Tax Act, 1962 (Act No. 58 of 1962).

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1. NEW STANDARDS AND INTERPRETATIONS

1.1 Standards and interpretations effective and adopted in the current year

In the current year, the entity has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

Standard/ Interpretation:	Effective date: Years beginning on or after	Expected impact:
GRAP 104 (as revised): Financial Instruments	01 April 2025	The adoption of this has not had a material impact on the results of the company, but has resulted in more disclosure than would have previously been provided in the financial statements

1.2 Standards and interpretations issued, but not yet effective

There were no new standards and interpretation issued that is expected to have material impact on the SACAA in the near future.

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

Bank balances	14 174 430	10 956 073
Short-term deposits with commercial banks	78 399 667	75 789 105
Short-term deposits with Corporation for Public Deposit (CPD)*	479 498 200	466 367 725
	572 072 297	553 112 903

Split between financial instruments and non-financial instruments

Carrying amount of financial instruments	572 072 297	553 112 903
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Split of carrying amount of financial instruments into categories

Financial assets measured at amortised cost	572 072 297	553 112 903
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Credit quality of cash at bank and short-term deposits

Bank balances and short-term deposits with commercial banks are held at financial institutions which have a credit rating of an acceptable investment grade. Cash and cash equivalents attract interest at variable rates linked to prime.

*In terms of Treasury Regulation 31.1.3.3 Public Entities that are listed in Schedule 3(a) of the PFMA must, unless exempted, invest surplus funds with the Corporation for Public Deposits (CPD).

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3. STATUTORY RECEIVABLES

Trade debtors	85 721 903	83 238 546
Provision for impairment of statutory trade and other receivables	(5 223 883)	(13 720 077)
Unallocated receipts	(1 741 586)	(1 683 488)
	78 756 434	67 834 981

Split between financial instruments and non-financial instruments

Statutory related	78 756 434	67 834 981
Financial instruments	-	-
Carrying amount of non-financial instruments	78 756 434	67 834 981

Statutory receivables are carried at cost, which normally approximates their fair value due to the short-term maturity thereof. An adjustment for the impairment of statutory receivables has been made for estimated irrecoverable amounts.

Statutory trade receivables ageing

Current	74 106 273	61 723 764
0 to 30 days	2 195 334	1 488 735
31 to 60 days	588 428	2 076 950
61 to 90 days	1 569 395	164 358
over 90 days	7 262 473	17 784 739
	85 721 903	83 238 546

The credit quality of statutory receivables that are neither past nor due nor impaired can be assessed by reference to historical information about counterparty default rates as well as payment history.

None of the financial assets that are fully performing have been renegotiated in the last year.

Fair value of statutory receivables

Statutory receivables	78 756 434	67 834 981
	78 756 434	67 834 981

The management considers the carrying amount of statutory receivables to approximate fair value.

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3. STATUTORY RECEIVABLES (CONTINUED)

Statutory receivables past due but not impaired

At 31 March 2026, R6 391 748 (2025: R7 794 704) were past due but not impaired.

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

One month past due	2 063 157	1 477 739
Two months past due	507 297	2 071 416
Three months past due	1 421 963	121 627
Older than three months past due	2 399 331	4 123 922
	6 391 748	7 794 704

Statutory receivables impaired

As of 31 March 2026, statutory receivables of R5 223 883 (2025: R13 720 077) were impaired and provided for.

The ageing of these receivables is as follows:

One month past due	132 176	10 996
Two months past due	81 132	5 534
Three months past due	147 433	42 731
Older than three months past due	4 863 142	13 660 816
	5 223 883	13 720 077

Reconciliation of provision for impairment for statutory receivables

Opening balance	13 720 077	14 740 162
Decrease in Provision for impairment	(8 496 194)	(1 020 085)
	5 223 883	13 720 077

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4. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Prepayments	26 273 958	20 499 975
Security deposits*	3 972 761	3 758 876
Rental deposits**	3 445 335	5 236 536
Accrued interest	49 416	38 258
Staff advances	363 280	259 100
Other receivables	46 487	23 000
	34 151 237	29 815 745

Split between financial instruments and non-financial instruments

Carrying amount of non-financial instruments	26 273 958	20 499 975
Carrying amount of financial instruments	7 877 279	9 315 770
Total split between financial instruments and non-financial instruments	34 151 237	29 815 745

Split of carrying amount of financial instruments into categories

Financial assets measured at amortised cost	7 877 279	9 315 770
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*Security deposits relate to funds that was paid to attorneys' interest-bearing trust accounts as security for a CCMA arbitration award that was issued against the SACAA, which are under review at the Labour Court (Refer to note 23 on contingencies).

** Rental deposits decreased with the move of offices to Centurion. The deposits for the two previous office buildings were recovered and replaced by a deposit for the new building.

Receivables from exchange transactions are carried at amortised cost, which normally approximates their fair value due to the short-term maturity thereof. The recoverability of all amounts was considered and there was no need to impair the carrying value of any of these receivables.

Receivables from exchange transactions past due but not impaired

On 31 March 2026, R 46 487 (2025: R 23 000) were past due but not impaired.

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

Older than three months past due	46 487	23 000
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5. CONSUMABLE STORES

ID licence card and audio-visual maintenance consumables

1 851 892

769 582

6. PROPERTY, PLANT AND EQUIPMENT

	2026			2025		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Leasehold improvements	6 148 276	(602 079)	5 546 197	169 253	(135 028)	34 225
Furniture and fixtures	26 155 547	(4 533 741)	21 621 806	18 539 420	(17 735 967)	803 453
Motor vehicles	8 675 915	(4 229 976)	4 445 939	8 227 880	(3 568 067)	4 659 813
Computer equipment	53 735 434	(15 209 460)	38 525 974	36 491 948	(21 656 484)	14 835 464
Generator	-	-	-	1 097 633	(896 921)	200 712
Canteen equipment	1 584 709	(169 088)	1 415 621	290 680	(212 021)	78 659
Work in progress* (Computer equipment)	-	-	-	9 537 537	-	9 537 537
Total	96 299 881	(24 744 344)	71 555 537	74 354 351	(44 204 488)	30 149 863

Reconciliation of property, plant and equipment - 2026

	Opening balance	Additions	Disposals	Transfers	Transfer to intangible assets	Depreciation	Total
Leasehold improvements	34 225	5 979 023	-	c	-	(467 051)	5 546 197
Furniture and fixtures	803 453	22 771 255	(1 115 457)	-	-	(837 445)	21 621 806
Motor vehicles	4 659 813	1 074 703	-	-	-	(1 288 577)	4 445 939
Computer equipment	14 835 464	21 216 558	(583 813)	9 431 756	-	(6 373 991)	38 525 974
Generator	200 712	-	(182 418)	-	-	(18 294)	-
Canteen equipment	78 659	1 584 709	(73 678)	-	-	(174 069)	1 415 621
Work in progress* (Computer equipment)	9 537 537	-	-	(9 431 756)	(105 781)	-	-
	30 149 863	52 626 248	(1 955 366)	-	(105 781)	(9 159 427)	71 555 537

* Work in progress in the the prior financial year related to audio and visual conferencing facility.

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6. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Reconciliation of property, plant and equipment - 2025

	Opening balance	Additions	Disposals	Depreciation	Total
Leasehold improvements	52 850	-	-	(18 625)	34 225
Furniture and fixtures	3 727 986	123 433	(19 454)	(3 028 512)	803 453
Motor vehicles	1 454 415	4 243 944	-	(1 038 546)	4 659 813
Computer equipment	15 110 778	5 624 714	(282 247)	(5 617 781)	14 835 464
Generator	273 887	-	-	(73 175)	200 712
Canteen equipment	115 079	-	-	(36 420)	78 659
Work in progress (Computer equipment)*	-	9 537 537	-	-	9 537 537
	20 734 995	19 529 628	(301 701)	(9 813 059)	30 149 863

* Work in progress in the the prior financial year related to audio and visual conferencing facility.

Expenditure incurred to repair and maintain property, plant and equipment

Other operational repairs and maintenance

1 461 116

8 253 779

7. INTANGIBLE ASSETS

	2026			2025		
	Cost	Accumulated amortisation	Carrying value	Cost	Accumulated amortisation	Carrying value
Computer software	96 087 052	(43 730 447)	52 356 605	89 467 776	(38 184 658)	51 283 118
Work in progress*	6 077 758	-	6 077 758	10 739 341	-	10 739 341
	102 164 810	(43 730 447)	58 434 363	100 207 117	(38 184 658)	62 022 459

Reconciliation of intangible assets - 2026

	Opening balance	Additions	Disposals	Transfers	Transfers from property, plant and equipment	Amortisation	Total
Computer software	51 283 118	2 565 113	(388 741)	5 214 856	105 781	(6 423 522)	52 356 605
Work in progress*	10 739 341	553 273	-	(5 214 856)	-	-	6 077 758
	62 022 459	3 118 386	(388 741)	-	105 781	(6 423 522)	58 434 363

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7. INTANGIBLE ASSETS (CONTINUED)

Reconciliation of intangible assets - 2025

	Opening balance	Additions	Transfers	Amortisation	Total
Computer software	48 796 990	1 660 695	6 209 467	(5 384 034)	51 283 118
Work in progress	8 258 656	8 690 152	(6 209 467)	-	10 739 341
	57 055 646	10 350 847	-	(5 384 034)	62 022 459

* Work in progress includes Electronic Documents and Records Management System (EDRMS) "Shanduka Project" of R1 727 690 as well as software and installation costs of the Enterprise Business System (EBS) of R4 350 068. As the phases of these projects are completed, they are transferred to computer software.

8. CHANGE IN ESTIMATE

Property, plant and equipment

The revised GRAP 17 - Property, plant and equipment requires the review of the residual value and useful life of an asset at least at each financial year end. The SACAA reviewed the estimated useful lives of certain assets due to change in expectation relating to the replacement of property, plant and equipment. The revisions were accounted for prospectively as a change in accounting estimate and as a result, the depreciation charges of the SACAA for the current financial year have been decreased by R1 401 085.

	Before change in estimate	After change in estimate	Change in estimate
Computer equipment	18 390	631 163	612 773
Furniture and fixtures	19 832	497 815	477 983
Motor vehicles	52 357	150 624	98 267
Computer software	172 019	384 081	212 062
	262 598	1 663 683	1 401 085

9. TRADE AND OTHER PAYABLES

Leave pay accruals	36 465 326	35 399 055
Sundry accruals	35 031 473	45 707 366
Statutory receivables with credit balances	11 866 143	13 953 856
Trade payables	12 159 269	17 533 146
Salary-related accruals	3 758 202	1 875 340
Income received in advance	3 833 889	3 056 334
	103 114 302	117 525 097

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9. TRADE AND OTHER PAYABLES (CONTINUED)

Split between financial instruments and non-financial instruments

Carrying amount of non-financial instruments	54 800 051	59 921 637
Carrying amount of financial instruments	48 314 251	57 603 460
Total split between financial instruments and non-financial instruments	103 114 302	117 525 097

Split of carrying amount of financial instruments into categories

Financial liabilities measured at amortised cost	48 314 251	57 603 460
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The SACAA does not have any long-term liabilities. It currently has sufficient cash reserves to fund its capital and operating expenditure

10. OPERATING LEASE LIABILITY

Current liabilities	168 794	400 916
Non-current liabilities	12 165 475	168 794
	12 334 269	569 710

Operating lease payments represent rentals payable by the SACAA for certain of its office properties and equipment. Leases are negotiated for an average term of between three to ten years. No contingent rent is payable.

During the previous financial year, a ten-year lease contract was signed for office rental commencing on 1 June 2025.

11. PROVISIONS

Reconciliation of provisions - 2026

	Opening Balance	Additions	Utilised during the year	Total
Performance bonus provision	84 257 216	97 153 475	(84 079 898)	97 330 793
Retention bonus provision	-	666 527	(666 527)	-
	84 257 216	97 820 002	(84 746 425)	97 330 793

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11. PROVISIONS (CONTINUED)

Reconciliation of provisions - 2025

	Opening Balance	Additions	Utilised during the year	Total
Performance bonus provision	86 370 725	79 151 134	(81 264 643)	84 257 216
Retention bonus provision	-	7 166 270	(7 166 270)	-
	86 370 725	86 317 404	(88 430 913)	84 257 216

The performance and retention bonus provision is calculated in line with the remuneration and retention policies as approved by the Board.

The performance bonus provision is calculated based on the performance of the SACAA as well as the individual performance ratings of each employee for the financial year ended 31 March 2026.

Executive management are entitled to a retention bonus payable at a three-year cycle of uninterrupted service in the SACAA. The retention bonus is calculated at 24% of their prevailing total cost of employment.

Assumptions

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the obligation at the Statement of Financial Position date. The discount rate used to determine the present value reflects current market assessment of the time value of money and the risks specific to the liability.

12. EMPLOYEE BENEFIT OBLIGATION

The total amount recognised as an expense for defined contribution provident fund

80 903 648

76 070 596

13. INTEREST REVENUE

Corporation for Public Deposit

33 130 475

35 617 204

Commercial banks

6 464 211

8 829 081

Trade and other receivables

962 181

613 190

40 556 867

45 059 475

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14. OTHER REVENUE FROM EXCHANGE TRANSACTIONS

Sundry income	4 964 506	4 437 357
Sponsorship income	1 862 000	294 186
Insurance claims received	261 009	353 661
	7 087 515	5 085 204

15. REVENUE FROM NON-EXCHANGE TRANSACTIONS

Passenger safety charge	705 554 430	602 718 352
User fees	192 354 454	161 657 899
Fuel levy	37 673 168	29 626 661
Department of Transport	134 403 000	129 785 000
	1 069 985 052	923 787 912

16. PERSONNEL COSTS

Basic	458 167 982	424 994 236
Bonus	97 820 002	86 317 404
Pension fund contributions	80 903 648	76 070 596
Medical aid contributions	29 406 836	27 137 125
Other employee benefit cost	23 093 762	22 212 356
Temporary staff	3 045 069	2 458 948
Acting allowances	1 503 285	2 029 676
Leave pay expense	3 519 280	7 759 538
Travel and other allowances	1 964 445	1 990 917
Compensation for Occupational Injuries and Diseases Fund	2 949 949	2 214 682
Unemployment Insurance Fund	1 264 641	1 224 282
	703 638 899	654 409 760

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17. OPERATING EXPENSES

Aircraft operating expenses	32 580 699	32 330 674
Auditors' remuneration (refer to note 20)	2 672 629	3 569 889
Bank charges	549 776	587 262
Bursaries	18 674 801	15 099 429
Cleaning	2 463 236	2 264 797
Conferences, seminars and venue hire	9 814 521	11 940 381
Consulting and professional fees	11 572 962	10 289 992
Consumables	859 361	754 719
Electricity	6 232 926	6 293 481
Fuel and oil	765 299	1 092 657
IT expenses	3 993 239	2 816 375
Insurance	5 896 940	6 057 834
Legal fees	12 541 058	16 850 335
Magazines, books and periodicals	1 172 148	414 449
Other expenses	2 045 697	467 144
Placement fees	238 828	2 113 729
Postage and courier	168 572	461 717
Printing and stationery	1 304 094	1 495 489
Public relations	3 559 964	4 068 806
Refuse	57 828	94 793
Regulation development	227 042	1 323 996
Repairs and maintenance	1 461 116	8 253 779
Safety and promotion	15 153 898	8 985 593
Security	5 898 384	5 360 563
Skills development levy	5 907 129	5 588 139
Software expenses	44 649 931	34 449 416
Sponsorships	5 154 881	5 951 345
Staff events	3 701 361	2 010 607
Staff welfare	478 827	329 941
Telephone and cellphone	8 795 469	10 332 777
Training	22 668 445	15 906 336
Travel - domestic	33 260 113	30 894 941
Travel - international	14 675 266	20 370 488
Uniforms	1 285 554	394 693
	280 481 994	269 216 566

Overall operating expenses increased by only 4.2% in the current year when compared to the prior year. Software expenses increased by 30% as a result of the introduction of new software that was necessary for business operations. Training increased by 43% due to a skills audit and catching up with the backlog from the past. The 82% decrease in repairs and maintenance is as a result of the move to the new building resulting in lower maintenance cost. Safety and promotions increased by 69% due to increase in the number of events that were hosted by the SACAA.

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18. DEBT IMPAIRMENT

Decrease in debt impairment provision	(8 496 194)	(1 020 085)
Bad debts written off	8 039 498	1 661 981
Bad debts recovered	(856 522)	-
	(1 313 218)	641 896

19. TAXATION

No provision for taxation has been made, as the SACAA is exempted in terms of section 10 (1) (CA) (i) of the Income Tax Act, 1962 (Act No. 58 of 1962)

20. AUDITORS' REMUNERATION

Fees	2 581 590	3 504 085
Reimbursive expenses	91 039	65 804
	2 672 629	3 569 889

21. CASH GENERATED FROM OPERATIONS

Surplus for the year	62 688 886	2 027 670
Adjustments for:		
Depreciation and amortisation	15 582 949	15 197 093
Loss/(Gain) on disposal of assets	1 512 433	(473 046)
Loss on foreign exchange	169 808	-
Property, plant and equipment paid for after year end	6 786 564	(9 166 317)
Debt impairment and bad debts written off	(456 696)	641 896
Movements in operating lease liability	11 764 559	(1 100 018)
Movements in provisions	13 073 577	(2 113 509)

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21. CASH GENERATED FROM OPERATIONS (CONTINUED)

Changes in working capital:

Consumable stores	(1 082 310)	(461 156)
Statutory receivables	(10 921 453)	(5 520 799)
Movement in debt impairment and bad debts written off	456 696	(641 896)
Receivables from exchange transactions	(4 335 492)	(1 334 091)
Trade and other payables	(14 580 603)	35 211 448
	80 658 918	32 267 275

22. COMMITMENTS

Authorised capital expenditure**Authorised and contracted for**

Property, plant and equipment	1 230 178	45 702 040
Intangible assets	27 282 475	27 581 823
	28 512 653	73 283 863

Authorised and not contracted for

Property, plant and equipment	152 553 586	150 010 427
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Total capital commitments

Authorised and contracted for	28 512 653	73 283 863
Authorised and not contracted for	152 553 586	150 010 427
	181 066 239	223 294 290

The capital commitment authorised and contracted for in property, plant and equipment is for Computer equipment of R408 490, and Furniture and Fittings of R821 688.

The capital commitment authorised and contracted for in intangible assets is for the acquisition of the Enterprise Business System of R6 395 846 and R20 886 629 for Electronic Record Document Management System (Shanduka Project).

The capital commitment authorised and not contracted for in property, plant and equipment is for computer equipment of R15 259 986 and acquisition of an aircraft of R137 293 600 for the Flight Inspection Unit (FIU). The decrease of R11 435 200 is due to the improvement in the Rand/dollar exchange rate from 18.59 to 17.16. It is reported that the Board approved the acquisition of the aircraft pre-COVID and the acquisition was subsequently put on hold as the cost of the aircraft increased substantially post-COVID. This matter will have to be reconsidered based on the substantial changes to the cost implications.

An amount of R386 000 000 has been budgeted for in the 3-year MTEF budget. Included in this amount is the capital expenditure budget for the year ending 31 March 2027 of R56 000 000.

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22. COMMITMENTS (CONTINUED)

Operating leases**Minimum lease payments due**

Within one year	44 179 537	42 053 232
In second to fifth year inclusive	200 698 249	189 722 220
Later than five years	272 177 543	327 333 109
	517 055 329	559 108 561

Operating lease payments represent rentals payable by the SACAA for certain of its office properties and equipment. Leases are negotiated for an average term of between three to ten years. No contingent rent is payable.

23. CONTINGENCIES

Legal matters

- i) The SACAA is currently dealing with a litigation matter relating to a civil claim for damages lodged against it. A scheduled airline operator is claiming damages from the SACAA and one of its employees to the amount of R180 000 000 because of findings and enforcement decisions taken as a result of their non-compliance with regulatory provisions when conducting their operations.

The enforcement decisions were taken in December 2018 and January 2019. The airline is alleging that they have suffered damages as a result of the administrative decisions carried out by the SACAA.

We are still waiting for the airline to file its Discovery Notice; the filing of this Notice is already way outside the stipulated court timelines.

- ii) The SACAA is currently dealing with a matter relating to a claim for loss of support and damages against it. The SACAA's aircraft was involved in an accident that resulted in the untimely passing of three of its employees. The claim is for a total amount of R19 100 000. The SACAA insurers are dealing with the matter.

The signed Discovery Affidavit was served on the plaintiffs in July 2023, and they were requested to tender their Discovery Affidavit. The plaintiffs have since served the signed Discovery Affidavit. Subsequent to this submission, it was discovered that not all documents mentioned in the Discovery Affidavit were served on our attorneys. Plaintiffs failed to submit outstanding documents upon request. As a result the SACAA filed an application to compel. The SACAA has received documents from the Compensation Commissioner relating to the compensation paid to plaintiffs and is now in the process of preparing a Supplementary Discovery Affidavit.

- iii) The SACAA received summons and is cited as a second defendant to a claim from a European aircraft owner that purchased an aircraft from a South African Company (first defendant) in 2021. After purchasing and registering the aircraft in Europe, the plaintiff subsequently discovered defects related to repair work that was performed on the aircraft in 2002. The plaintiff claims to have purchased the aircraft having relied on the Certificate of Airworthiness that the SACAA issued in 2002 after the repair work was done as well as an export certificate issued in 2021. The plaintiffs are claiming for damages up to a maximum amount of EUR 612 901 (R12 202 369 at year-end exchange rate) from both the SACAA and first defendant jointly and severally liable. This matter is ongoing.

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23. CONTINGENCIES (CONTINUED)

- iv) The SACAA received legal summons on a claim for damages amounting to R30 333 211 from a passenger who was involved in an aircraft accident. The SACAA is defending the claim and has submitted its plea to the court through its appointed legal representatives. The plaintiff and defendant have filed their Discovery Affidavits. The pre-trial conference was held on 29 October 2025. The matter is ongoing.
- v) A spouse lost her husband in an aircraft accident and lodged a claim for damages in an amount of R4 475 000 against the SACAA as second defendant. She claims that the SACAA failed to properly investigate the aircraft accident and preserve evidence. The SACAA filed its Notice to Defend. Before the SACAA could file its plea, the plaintiff filed its Notice to Amend Particulars. The first defendant filed an objection to the plaintiff's amendment of her Particulars. We have engaged the Plaintiff and advised that we will file our Plea once the application for amendment of Particulars has been dispensed with. The matter is ongoing.
- vi) The SACAA approached the Labour Court to review a CCMA Arbitration Award that was issued against it. The review was successful; however, compensation to the employee of R920 000 was ordered. This matter is still pending appeal based on the finding of a procedural defect.

Surplus funds

A request to retain accumulated cash surpluses as at 31 March 2026 will be submitted to National Treasury when the audited annual financial statements for the year ended 31 March 2026 have been approved by the SACAA Board. If approved, the accumulated surpluses will not have to be surrendered to National Treasury. Historically, National Treasury has approved the retention of surplus funds by the SACAA.

24. RELATED PARTIES

Related party balances

Loan accounts owing (to)/by related parties

South African Airways	173 930	(312 529)
Air Traffic and Navigation Services	2 433 145	2 434 020
Airports Company South Africa	(757 285)	(413 054)
Mango Airlines	-	(680)
	1 849 790	1 707 757

No expense has been recognised in the current period for the impairment of trade receivables in respect of amounts owed by related parties. The amounts outstanding are unsecured and will be settled in cash. No guarantees have been given or received. The Department of Transport either controls or exercises significant influence over all entities listed as related parties.

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24. RELATED PARTIES (CONTINUED)

Related party transactions

Purchases from/(invoices to) related parties

Department of Transport (accidents and incidents investigation)	(44 328 000)	(42 379 000)
Department of Transport (baseline adjustment)	(90 075 000)	(87 406 000)
Air Traffic and Navigation Services	(21 190 017)	(33 900 565)
Airports Company South Africa (licences)	(5 916 219)	(2 580 024)
Airports Company South Africa (rentals and training)	2 976 807	2 681 556
South African Airways	(73 520 393)	(46 487 697)
	(232 052 822)	(210 071 730)

25. MEMBERS' EMOLUMENTS

Executive Management

2026

		Salary	Medical Aid	Provident fund	Performance Bonuses	Retention Bonus	Total
Ms GNB Khoza	Director of Civil Aviation	4 818 425	261 636	861 982	2 240 022	-	8 182 065
Mr AAA Seedat	Executive: Finance	2 736 148	234 108	517 817	924 374	-	4 412 447
Ms TP Masooa	Executive: Human Resources	2 601 700	248 604	492 420	852 430	-	4 195 154
Ms PI Gwebu	Executive: Corporate Services	2 192 706	132 291	406 513	725 109	-	3 456 619
Ms N Naraindath	Company Secretary	2 090 937	288 960	494 916	748 825	-	3 623 638
Mr LL Gqeke (Seconded to ICAO from 1 October 2023)	Executive: Aviation Security	2 923 030	183 192	546 516	936 510	-	4 589 248
Ms B Ndandani	Executive: Aviation and Legal Compliance	2 192 998	80 649	536 222	697 912	-	3 507 781
Mr SV Sotshede	Chief Audit Executive	2 763 712	94 281	447 428	842 805	-	4 148 226
Mr IT Thabethe	Executive: Accident and Incident Investigation	2 364 860	-	414 614	712 301	666 527	4 158 302
Mr JG Tshabalala	Interim Executive: Aviation Security	2 435 446	113 508	474 017	766 381	-	3 789 352

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25. MEMBERS' EMOLUMENTS (CONTINUED)

		Salary	Medical Aid	Provident fund	Performance Bonuses	Retention Bonus	Total
Mr D Khumalo*	Executive: Aviation Safety Operations	2 475 891	180 036	295 061	731 618	-	3 682 606
Mrs T Maphike	Executive: Aviation Infrastructure	2 327 435	54 420	425 654	1 818	-	2 809 327
Mr EW Mataba (Deceased 31 May 2024)**	Executive: Aviation Safety Standards and Assurance	-	-	-	756 643	-	756 643
		31 923 288	1 871 685	5 913 160	10 936 748	666 527	51 311 408

* Mr D Khumalo has been acting as Executive: Aviation Safety Standards and Assurance from 1 April 2025 to 31 March 2026.

** The bonus for the 2024/2025 Financial year was paid to his estate during the current financial year.

2025

		Salary	Medical Aid	Provident fund	Performance Bonuses	Retention Bonus	Total
Ms GNB Khoza	Director of Civil Aviation	4 494 489	242 259	817 044	2 526 983	1 307 271	9 388 046
Mr AAA Seedat	Executive: Finance	2 587 630	218 241	490 821	1 002 315	785 314	5 084 321
Mr GH Bestbier (Early retirement 31 October 2024)	Executive: Aviation Infrastructure	1 933 905	33 954	431 515	1 107 061	887 687	4 394 122
Ms TP Masooa	Executive: Human Resources	2 440 834	234 114	466 749	944 258	746 799	4 832 754
Ms PI Gwebu	Executive: Corporate Services	2 085 259	132 048	385 320	801 511	616 513	4 020 651
Ms N Naraindath	Company Secretary	2 014 226	252 976	418 852	830 223	643 357	4 159 634
Mr LL Gqeke (Seconded to ICAO from 1 October 2023)	Executive: Aviation Security	2 786 431	157 902	518 025	1 020 831	828 840	5 312 029
Ms B Ndandani	Executive: Aviation and Legal Compliance	2 151 371	49 905	508 267	771 188	609 920	4 090 651
Mr SV Sotshede	Chief Audit Executive	2 563 476	84 933	462 855	982 102	740 569	4 833 935
Mr IT Thabethe	Executive: Accident and Incident Investigation	2 230 382	-	392 999	792 905	-	3 416 286

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25. MEMBERS' EMOLUMENTS (CONTINUED)

		Salary	Medical Aid	Provident fund	Performance Bonuses	Retention Bonus	Total
Mr EW Mataba (Deceased 31 May 2024)*	Executive: Aviation Safety Standards and Assurance	632 421	16 758	68 346	-	-	717 525
Mr JG Tshabalala	Interim Executive: Aviation Security	2 392 161	106 893	420 000	-	-	2 919 054
Mr D Khumalo (Appointed 8 April 2024)	Executive: Aviation Safety Operations	2 386 727	142 506	245 430	-	-	2 774 663
Mrs T Maphike (Appointed 1 February 2025)	Executive: Aviation Infrastructure	379 958	9 070	92 033	-	-	481 061
Dr L Bogatsu (Acting May & June 2024)	Executive: Aviation Safety Standards and Assurance	348 225	14 760	54 468	-	-	417 453
Mr N Nkabi (Acting August 2024 and November 2024 to January 2025)	Executive: Aviation Infrastructure	608 114	22 136	95 258	408 455	-	1 133 963
		32 035 609	1 718 455	5 867 982	11 187 832	7 166 270	57 976 148

* Mr D Khumalo has been acting as Executive: Aviation Safety Standards and Assurance from 1 July 2024 to 31 March 2025.

Non-executive Directors' Fees

2026

	Members' fees	Reimbursive expense	Total
Mr E Khosa*	272 385	5 819	278 204
Mr S Sooklal*	265 115	9 698	274 813
Mrs GB Koyana*	252 011	7 069	259 080
Mr MTD Peege	291 485	8 899	300 384
Adv MA Lebakeng	267 655	21 122	288 777
Ms GZ Nkosi**	71 459	1 222	72 681
Ms L Mamashela	25 238	1 032	26 270
	1 445 348	54 861	1 500 209

There were no payments made to the new Board of directors that was appointed from 1 March 2026, as the Minister of Transport still have to approve the final rates of the Board remuneration.

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25. MEMBERS' EMOLUMENTS (CONTINUED)

2025

	Members' fees	Reimbursive expense	Total
Mr E Khosa	357 175	5 363	362 538
Mr S Sooklal	354 782	7 224	362 006
Mrs GB Koyana	325 242	8 691	333 933
Mr MTD Peege	334 079	16 891	350 970
Adv MA Lebakeng	324 032	22 060	346 092
Ms GZ Nkosi**	38 518	183	38 701
	1 733 828	60 412	1 794 240

Fees

Reimbursive expenses are disclosed in terms of Treasury Regulation 28 (1) (4) of the PFMA as Reimbursive costs paid to Board members. The costs include flights, car hire, accommodation and travel costs for all meetings of the Board and its committees.

*Retired on 30 November 2025

** Was appointed as a specialist Audit and Risk Committee member with effect from 1 June 2022, retired on 30 November 2025 and was appointed on the Board from 1 March 2026.

26. RISK MANAGEMENT

Financial risk management

The SACAA's activities expose it to a variety of financial risks: market risk (including currency risk, interest rate risk, cash flow risk, credit risk and liquidity risk).

Management meets on a regular basis to analyse interest rate exposures and evaluate treasury management strategies against revised economic forecasts. Compliance with policies and exposure limits is reviewed by management on a continuous basis. Management believes that, to the best of its knowledge, there are no significant undisclosed financial risks.

Liquidity risk

Liquidity risk refers to the risk that the SACAA will encounter difficulty in meeting obligations associated with financial liabilities.

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26. RISK MANAGEMENT (CONTINUED)

Prudent liquidity risk management implies maintaining sufficient cash and marketable securities, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The SACAA's current ratio of 3.2 times indicates that it will be able to settle its financial liabilities (payables and provisions) in the normal course of business.

The SACAA's risk to liquidity is a result of the funds available to cover future commitments. The SACAA manages liquidity risk through an ongoing review of future commitments and credit facilities.

Cash flow forecasts are prepared and monitored on a monthly basis.

Current assets	686 831 860	651 533 211
Current liabilities	212 779 364	202 352 023
Current ratio	3.2:1	3.2:1

Credit risk

The SACAA is exposed to credit risk, which is the risk of financial loss to the SACAA if a counterparty to a financial instrument fails to meet its contractual obligations.

Credit risk consists mainly of cash deposits, cash equivalents, derivative financial instruments and statutory receivables. The SACAA only deposits cash with major banks and corporation for public deposit with high quality credit standing and limits exposure to any one counter-party.

Statutory 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 management. The utilisation of credit limits is regularly monitored. Sales to retail customers are settled in cash or by credit cards.

Where management considered debtors to be impaired, a provision for doubtful debts was raised.

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26. RISK MANAGEMENT (CONTINUED)

Financial assets exposed to credit risk at year end were as follows:

Financial instrument

Cash and cash equivalents	572 072 297	553 121 903
Security deposits	3 972 761	3 758 876
Rental deposit	3 445 335	5 236 536
Staff advances	363 280	259 100
Accrued interest	49 416	38 258
Other receivables	46 487	23 000

Default

Default occurs when:

- credit limits are exceeded;
- payments are not received within the approved period.

In such cases the necessary collection measures were taken with due regard to the financial risk connected to a specific debtor account.

Collection measures included handing accounts over to the Legal Department for follow-up.

As at 31 March 2026, the SACAA did not consider that any significant concentration of credit risk existed in the receivables book which had not been adequately provided for.

Market risk**Interest rate risk**

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. The SACAA is exposed to interest rate risk as it invests funds in the money market at floating interest rates. At 31 March 2026, no derivative financial instruments were used to manage the SACAA's exposure to interest rate risk.

The SACAA has adopted a policy of investing the majority of surplus cash in call account investments and the Corporation for Public Deposits as a means to safeguard and mitigate interest rate risk. The risk is further managed through the fact that the surplus funds are invested in reputable financial institutions and the Corporation for Public Deposits.

Foreign exchange risk

The SACAA incurs currency risk as a result of expenses in foreign currencies, hence exposure to exchange rate fluctuations arises. The foreign currencies in which the SACAA primarily deals are the US Dollar and Euro. No forward cover is taken out for these transactions. Management considers the foreign currency risk to be insignificant.

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26. RISK MANAGEMENT (CONTINUED)

Capital risk management

The SACAA's objectives when managing capital are to safeguard its ability to continue as a going concern in order to provide return for its shareholder and benefits for its stakeholders, and to maintain an optimal capital structure to reduce the cost of capital.

The capital structure of the SACAA consists of cash and cash equivalents disclosed in note 2, and equity as disclosed in the statement of financial position.

As the SACAA is not exposed to debt, there is no meaningful debt to equity ratios, such as gearing ratio, to be disclosed.

There are no externally imposed capital requirements.

There have been no changes to what the SACAA manages as capital. The strategy for capital maintenance or externally imposed capital requirements remained the same as in the previous year.

27. GOING CONCERN

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 cause of business.

Management is of the view that the SACAA will continue as a going concern for the foreseeable future as it has sufficient available reserves.

28. EVENTS AFTER THE REPORTING DATE

The Board is not aware of any significant events that occurred after the reporting date that were not adjusted or disclosed in the annual financial statements. Furthermore, management is not aware of any circumstances that exist that would impede the SACAA's ability to continue as a going concern.

29. IRREGULAR EXPENDITURE

Irregular Expenditure - current

20 468 866

13 592 098

The irregular expenditure relates to non-compliance to SCM policies, procedures and prescripts.

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29. IRREGULAR EXPENDITURE (CONTINUED)

During the audit of the request for quotation documents issued to suppliers inviting them to participate in the quotation process, the specifications were not explicit on the evaluation criteria as it relates to specific goals on the 80/20 point system. The requirements on BBBEE and price were requested however the evaluation criteria were not explicitly specified with regards to the specific goals requirements. This omission resulted in a in non-compliance with preferential procurement regulation of 2022. There was no fraudulent activity, unfairness in the application and transparency was ensured throughout the process. During the prior year audit this was not identified however it is required that the prior year figures be restated.

30. FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and Wasteful - current

85 216

-

Fruitless and wasteful expenditure was incurred as a result of an employee who arrived at the airport without a valid visa and could not proceed with the travel. The fruitless and wasteful expenditure report from Internal Audit is still under consideration by management since this is a new matter.

31. BUDGET VARIANCES

Material differences between budget and actual amounts

The material variances between actual and budgeted above 5% or in excess of R2 million can be explained as follows:

Interest revenue

Interest revenue of R40 556 867 is R5 127 753 lower than budget of R45 684 620 due to increased spending because of higher activity levels compared to the prior year, whilst still maintaining cost containment. Interest rates were also reduced during the year.

Other revenue

Other revenue of R7 087 515 is R6 128 273 more than budget of R959 242 due to sponsorships received for hosted events and the realisation of debtors' credit balances that have prescribed.

Bad debts recovered

Bad debts recovered of R856 522 was not included in the budget.

Passenger safety charge

Passenger safety charge of R705 554 430 is R6 328 070 more than budget of R699 226 360 due to higher passenger numbers than expected.

User Fees

User fees of R192 354 454 is R4 323 957 more than the budget of R188 030 497 due to improvement in aviation activity levels as well as additional income from fines for enforcement matters.

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31. BUDGET VARIANCES (CONTINUED)

Personnel costs

Personnel cost of R703 638 899 is R11 733 677 lower than the budget of R715 372 576 largely due to timing differences between resignations and vacant positions being filled during the year.

Depreciation and amortisation

Depreciation and amortisation of R15 582 949 is R7 238 077 lower than the budget of R22 821 026 as a result of the extension of the useful lives of certain property, plant and equipment as well as the postponement of non-critical capital expenditure for the year.

Lease rentals on operating lease

Lease rentals on operating lease of R54 867 683 is R7 691 119 lower than the budget of R62 558 802 due to the move to a new office building that was delayed to 1 June 2025 and the resultant straight-line adjustment attributable to the long-term lease.

Debt impairment and bad debts written off

Debt impairment reversal of R8 496 194 and bad debts written off of R8 039 258 was not included in the budget.

Loss on disposal of assets

Loss on disposal of assets of R1 512 433 was not included in the budget.

Loss on foreign exchange

Loss on foreign exchange of R169 808 was not included in the budget.

Changes from the approved budget to the final budget

The changes between the approved and final budget are a consequence of reallocations within the approved budget parameters. These adjustments and reallocations were necessary to align the budget with business needs.

32. B-BBEE PERFORMANCE

Information on compliance with the B-BBEE Act is included in the annual report under the section titled B-BBEE Compliance Performance Information.

NOTES



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