

Issue 3 | APRIL 2026

TURNING INSIGHT
INTO IMPACT

FROM INSIGHT TO
IMPLEMENTATION

CAPACITY BUILDING
BY NUMBERS

SUSTAINED
SUPPORT BEYOND
TRAINING

STRENGTHENING PUBLIC FINANCIAL MANAGEMENT THROUGH CAPACITY BUILDING



Issue 3 | APRIL 2026

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EDITORIAL SUMMARY

THE ACCOUNT, 3RD EDITION 2026



From Findings to Foundations

This edition of The Account highlights financial management capacity building - the systematic effort to strengthen the people, systems and institutions that underpin effective public financial management across government.

It showcases key initiatives led by the Office of the Accountant-General (OAG) during the 2024/2025 financial year. Recent diagnostic work has delivered a clear and consistent message:

persistent skills gaps, instability in key finance roles, weak induction and performance support, and an over-reliance on consultants continue to undermine governance, audit outcomes and service delivery

Addressing these challenges requires more than normative compliance; it demands substantive compliance reinforced by coordinated and purposeful capacity building.

Against this backdrop, the capacity-building initiatives implemented during 2024/25 reflect



a deliberate strategic shift.

Rather than emphasising activity for its own sake, the OAG concentrated capacity building on areas of recurring risk and material impact, including supply chain management, planning and budgeting, financial reporting, auditing of performance information and oversight.

In the local government sphere, this extended beyond officials to include councillors, recognising the central role of informed oversight in strengthening accountability.

This edition illustrates how capacity building is being used as a strategic lever to strengthen professional judgement, support consistent application of frameworks, reduce reliance on consultants and improve the quality of financial management across institutions.

It also reflects a growing emphasis on applied learning, peer engagement and targeted support, aligned with the broader public-sector professionalisation agenda.

Together, the articles reinforce a central message:

sustainable improvement in public financial management will not be achieved through compliance alone.

It requires continuous investment in people, strong professional ecosystems, and capacity-building interventions rooted in the realities of practice.

MESSAGE FROM THE ACCOUNTANT-GENERAL



Shabeer Khan,
Accountant-General of South Africa

CAPACITY BUILDING IS NOT A COMPLIANCE EXERCISE, IT'S A STRATEGIC INVESTMENT IN PROFESSIONAL JUDGEMENT AND ACCOUNTABILITY



Building capability in public financial management is one of the most important levers for strengthening governance, improving audit outcomes and supporting sustainable service delivery.

While legislation, frameworks and systems provide the structure for sound financial management, it is ultimately people, their skills, professional judgement and professionalism, that determine how effectively those structures are applied in practice.

Capacity challenges across the public sector are systemic and persistent and cannot be resolved through isolated training interventions.

Meaningful improvement requires targeted, sustained and coordinated efforts that support officials and oversight structures throughout the professional lifecycle, from entry and induction through continuous learning to performance support

and career development.

This edition of The Account highlights how capacity building is being used as a strategic intervention to enhance professional judgement, promote consistent application of financial management frameworks across government and reduce reliance on consultants.

It also demonstrates a shift towards applied learning, peer engagement and targeted support, rather than training for its own sake.

Looking ahead, the focus will be on deepening the impact of these initiatives.

This includes stronger alignment with professional bodies, expanded use of digital knowledge platforms, and closer integration between

capacity building, performance management and accountability mechanisms.

Equally important is continued investment in building a sustainable pipeline of public-sector finance professionals, so that capability is developed from within and retained over time.

The work reflected in this edition underscores a simple but critical truth:



capacity
building is
foundational to
reform.

Strengthening public financial management depends not only on what is regulated, but on how effectively those entrusted with managing public resources are equipped.

TURNING INSIGHT INTO IMPACT: INSIDE THE OAG'S CAPACITY BUILDING PROGRAMME

South Africa's public financial management system is operating in an environment of sustained pressure

Finance officials must navigate increasingly complex frameworks, heightened scrutiny and material delivery risks, often in institutions where capacity constraints are long-standing and cumulative.

The OAG has responded by reshaping how capacity building is delivered across government. Capacity building is no longer treated as a stand-alone or compliance-driven activity.

Instead, it has been redesigned as a set of targeted interventions focused on areas of recurring risk, operational strain and material impact. The emphasis has shifted from broad coverage to purposeful focus, concentrating programmes where weaknesses have the greatest downstream impact, including supply chain management, planning and budgeting, financial reporting, auditing of performance information and oversight.

Non-compliance with Supply Chain Management (SCM)

regulations remains a persistent challenge. Many municipalities have either not updated their SCM policies to align with the latest regulations or have not developed them at all. Operational and capacity limitations, including inadequate infrastructure, systems, and human resources continue to affect SCM performance, with only 123 municipalities reporting adequate capacity for effective contract management.

In the local government sphere, capacity building extended beyond

officials to include councillors and oversight structures, recognising that governance failures often arise at the interface between decision-making and accountability.

Across the year, thousands of officials and councillors participated in accredited programmes, structured forums and applied learning interventions, supported by peer engagement and query-resolution mechanisms designed to provide rapid, practical assistance.

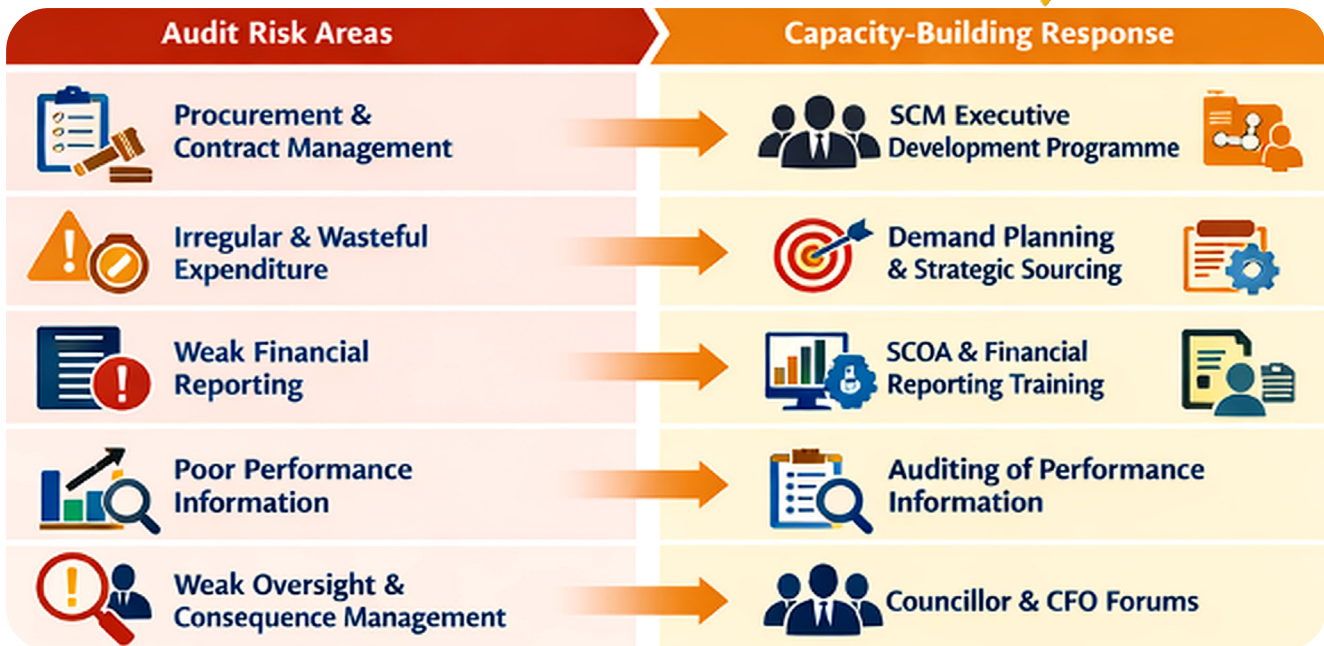


Capacity building supports the full accountability cycle, from decision making to oversight and public accountability

FROM INSIGHT TO IMPLEMENTATION: WHAT CHANGED



From Risk to Targeted Capacity Building



The capacity-building initiatives implemented during the 2024/25 financial year were deliberately shaped by evidence from audit findings, diagnostic work and sustained engagement with practitioners across government.

Rather than replicating generic training models, the OAG used this evidence to guide how interventions were designed, sequenced and targeted, focusing on capability weaknesses that translate most directly into governance failures and adverse audit outcomes.

This marked a shift from earlier efforts, which were often characterised by breadth rather than focus, delivered as stand-alone

events and assessed primarily through participation.

Capacity building has been repositioned as a set of sequenced and reinforcing interventions

THREE FEATURES DEFINED THIS SHIFT.

First, programmes were prioritised in disciplines where persistent weaknesses have the greatest downstream impact, notably supply chain management, planning and budgeting, financial reporting, auditing of performance information and oversight.

Second, emphasis moved decisively towards applied learning. Officials and councillors worked through real scenarios, risks and

decision points drawn from their operating environments, with the explicit aim of strengthening professional judgement, not merely reinforcing procedural compliance.

Third, capacity building extended beyond officials to include councillors and oversight structures, recognising that sustainable improvement depends on informed oversight at the interface between decision-making and accountability.

Training was complemented by forums, peer engagement and technical support mechanisms, enabling learning to be reinforced beyond the classroom and applied consistently in practice.

CAPACITY BUILDING BY NUMBERS - 2024/2025



Reducing reliance on consultants begins with building capability from within.

Overall Reach



3,925

Trained: **2,391**
Forum: **1,534**

Forums and professional support

CFO Forums



PFMA Department Officials	371
PFMA Public Entity Officials	409
MFMA Municipality/Municipal Entity Officials	208

Internal Audit & Risk Management Forums

Attendees **546**

Overall Reach

Quarterly User Forums

1,894 Attendees | 89% Pass Rate (1,685 Officials)

Consolidation Software Forums

1,894 Attendees | 89% Pass Rate (1,685 Officials)

Targeted public financial management training



SCM Executive Development Programme | 598
(Conclusion)



Demand Planning | 461
(SCM Practitioners)



Auditing Performance Information | 370



SCOA Training | 225

Overall Reach

Banking Service Training  445 Attendees

Revenue Fund Training  24 Attendees

CAPACITY BUILDING BY FOCUS AREA COORDINATED, TARGETED INTERVENTIONS – NOT STAND-ALONE EVENTS

Interventions were targeted at public financial management disciplines where persistent weaknesses have material implications for governance, audit outcomes and accountability.

Supply Chain Management & Demand Planning

In supply chain management and demand planning, initiatives focused on strengthening planning, sourcing and contract-management disciplines where weaknesses continue to drive irregular expenditure and audit findings.

Training and forums emphasised demand planning, strategic sourcing and lifecycle contract

management, supporting officials and councillors to make more informed procurement decisions and reduce avoidable risk at the point of commitment.

Auditing of Performance Information

Capacity building in auditing of performance information addressed long-standing challenges in defining, measuring and reporting non-financial performance.

Interventions targeted officials and assurance functions responsible for planning, reporting and oversight, with an emphasis on linking indicators, evidence and reporting to support more credible performance information for accountability purposes.

Internal audit and risk management forums focused on strengthening the role of assurance

CFO and Finance Leadership Forums

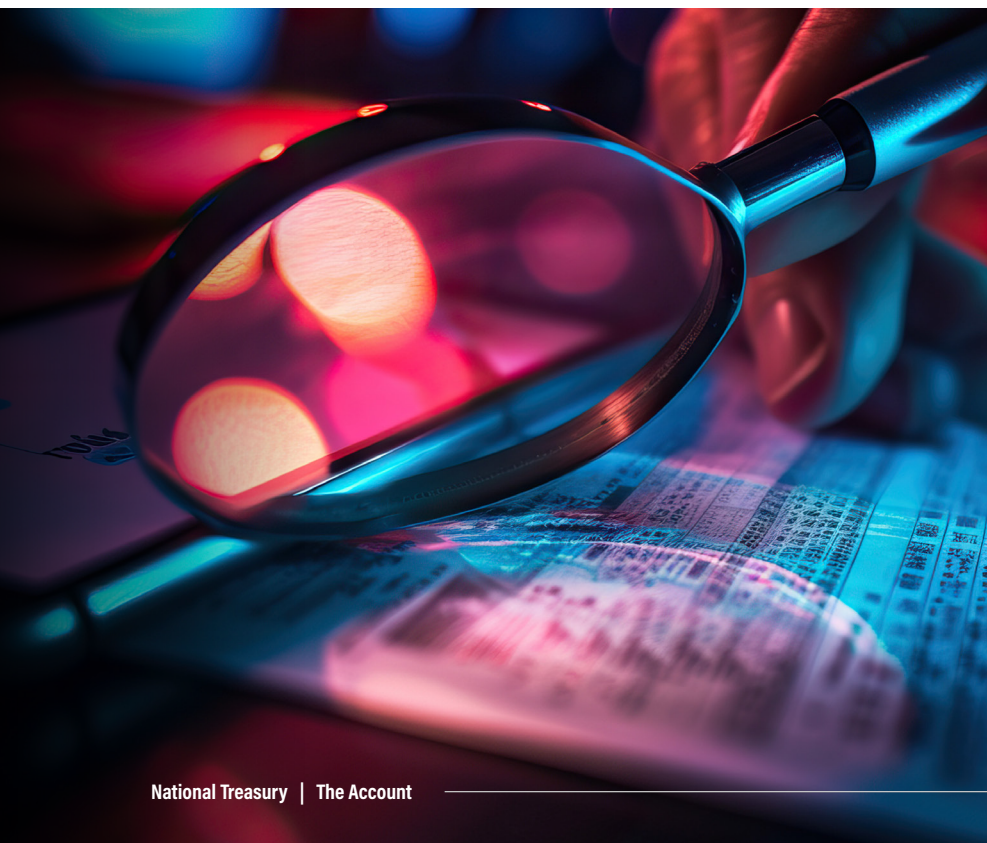
CFO and finance leadership forums provided structured platforms for peer engagement on emerging risks, complex transactions and recurring problem areas.

These forums reinforced professional judgement and consistency in the application of frameworks, with issues raised during engagements informing follow-up guidance and shared learning across institutions.

Internal Audit & Risk Management Forums

Internal audit and risk management forums focused on strengthening the role of assurance functions in identifying, managing and escalating risks.

Engagements emphasised practical challenges in coordinating assurance activities and supporting oversight structures, reinforcing the contribution of internal audit and risk management to accountability and consequence management.





CAPACITY BUILDING BY FOCUS AREA COORDINATED, TARGETED INTERVENTIONS – NOT STAND-ALONE EVENTS- CONTINUED

Councillor Oversight Programmes

Capacity building for councillors focused on strengthening understanding of financial governance responsibilities and the interpretation of financial and performance information.

These interventions supported councillors in exercising informed oversight and engaging more constructively with accounting officers and finance officials.

Oversight is where capacity meets accountability

Systems and Consolidation

Systems-focused training and user forums supported the consistent application of financial processes and consolidation procedures.

Engagements provided a platform to clarify system usage, address recurring technical challenges and reinforce correct practices, supporting improved data quality and reporting consistency.



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SUSTAINED SUPPORT BEYOND TRAINING

To reinforce learning in practice, the OAG implemented structured, ongoing support mechanisms. These efforts were anchored in two complementary pillars: Responsive query management and accessible, on-demand knowledge platforms.

Responding to queries in practice

The OAG operates a centralised query portal to help officials resolve technical and practical challenges as they arise.

Queries span a wide range of public financial management disciplines, including accounting standards, supply chain management, financial reporting and systems-related issues.

By analysing trends in the type, volume and resolution of queries, the OAG identifies recurring problem areas, refines guidance and informs future capacity-building interventions.

This approach keeps support responsive to real-time needs and enables emerging risks to be addressed proactively, rather than after they surface in audit findings or compliance failures.

The Knowledge Hub: building capability on demand

To complement real-time query support, the OAG continues to expand its digital Knowledge Hub as a central platform for guidance, learning resources and applied support.

The Hub enables officials and councillors to access standards, guidance, training materials and practical tools in a structured and user-friendly format, supporting continuous learning beyond formal training events.

By consolidating authoritative content and practical resources in a single platform, the Knowledge

Hub reduces reliance on ad hoc advice and external consultants, while promoting consistent interpretation and application of financial management frameworks across institutions. It also provides a foundation for integrating learning, peer engagement and professional development over time.

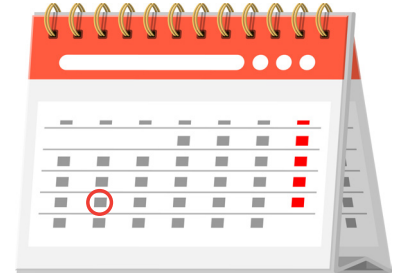
The Knowledge Hub: building capability on demand

Together, responsive query management and the Knowledge Hub reinforce a shift from one-off training interventions to continuous professional support.

This model recognises that strengthening public financial management depends not only on building knowledge, but on supporting officials and oversight structures as they apply that knowledge in practice.

CHARTERED ACCOUNTANT ACADEMY TRAINEE DAY

By Koketso Molefe



On 27 February 2026, the Chartered Accountant Academy (CAA) hosted its inaugural Trainee Day at the Development Bank of Southern Africa. The event brought together all CAA trainees, providing a meaningful platform for learning, reflection and professional connection.

The CAA is accredited by the South African Institute of Chartered Accountants (SAICA) as a training office for the development of chartered accountants. Established in 2008, the Academy has produced over 100 qualified chartered accountants to date. It currently comprises 32 trainees: 9 third-year, 11 second-year, and 12 first-year trainees. The majority (17) are based at National Treasury, while others are placed across key public sector institutions,

including the City of Cape Town Metropolitan Municipality (3), City of Johannesburg Metropolitan Municipality (6), and eThekweni Metropolitan Municipality (6).

The Accountant-General, Mr Shabeer Khan, officially opened the event. In his address, he emphasised the centrality of ethical leadership, intellectual curiosity and purposeful networking in the accounting profession. His engagement underscored the constitutional and fiduciary responsibility associated with managing public resources, reinforcing the role of young professionals in advancing sound governance and strengthening financial integrity within the state. He further highlighted the imperative of developing internal financial management

capability, nurturing future leaders, safeguarding public funds, and enhancing overall state capacity.

A key highlight of the programme was the keynote address delivered by the Chief Executive Officer of the Finance and Accounting Services Sector Education and Training Authority (FASSET), Ms Ayanda Mafuleka. Notably, Ms Mafuleka is an alumna of the CAA, having served as a National Treasury trainee in 2009. She shared her professional journey from trainee to public sector executive, offering a compelling narrative of growth, resilience and service. Her address affirmed the breadth of career opportunities within the public sector and inspired trainees to pursue excellence with purpose.



CHARTERED ACCOUNTANT ACADEMY TRAINEE DAY

By Koketso Molefe - Continued

The programme was further enriched by a session on Personal Mastery facilitated by Mr Emmanuel Chauke, Deputy Director at the National School of Government. The session focused on self-management, emotional intelligence, continuous development and personal accountability as foundational elements of professional success. It reinforced the principle that technical proficiency must be complemented by self-awareness and adaptive leadership capabilities.

Beyond formal engagements, the Trainee Day incorporated interactive activities, including team-building exercises and an ethics quiz. These elements fostered collaboration, strengthened peer relationships and reinforced ethical decision-making in a practical and engaging manner. The activities highlighted the importance of teamwork, integrity and open communication in professional environments.

The event also served as a valuable platform for cross-site engagement, enabling trainees from different institutions to share experiences, challenges and insights. Importantly, it provided an opportunity to reflect on the journey of the third-year trainees, whose contributions have left a lasting impact on the programme and whose progression serves as an inspiration to their peers.

The CAA Training Officer, Ms Moushumi Dullabh, addressed the trainees and formally bid farewell to the outgoing cohort. She encouraged all trainees to remain steadfast in their commitment to the values of public service. Addressing the final-year trainees, she remarked:

“As you leave the programme, you carry with you the responsibility to uphold the values that define National Treasury. You are called to be ethical leaders, to strengthen public institutions, and to serve

South Africa with competence, integrity and humility.”

Mr Thabo Mashamba, Chief Director: PFM Capacity Building and Professionalisation, commended the Academy for its sustained contribution to developing capable and ethical public sector professionals.

The success of the inaugural CAA Trainee Day reflects National Treasury’s continued commitment to capacity building and the professionalisation of public finance. Reflecting on the event, Ms Makoko Pako, a second-year trainee, noted:

“The CAA Trainee Day was an incredible experience, filled with energy, learning and inspiration. It was truly an amazing day with outstanding speakers, including an inspiring alumna who shared valuable insights from her journey and motivated us to strive for excellence in our careers.”



CLOSING NOTE

The OAG Team

As this edition demonstrates, strengthening public financial management requires more than compliance, it requires sustained investment in people, systems and institutional capability.

The Office of the Accountant-General remains committed to supporting officials and oversight structures through targeted capacity-building, practical guidance and

accessible knowledge platforms.

The progress reflected here is only the beginning. Continued collaboration, professionalisation and application in practice will be critical to achieving consistent, credible and accountable financial management across government.

Together, we are turning insight into impact.



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