# ANNUAL PERFORMANCE PLAN 2026-2027

OFFICE OF THE VALUER-GENERAL
SOUTH AFRICA

2030 NDP

OFFICE OF THE
VALUER-GENERAL
SOUTH AFRICA

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# Executive Authority Statement

## MR M NYHONTSO (MP)

### MINISTER: LAND REFORM AND RURAL DEVELOPMENT

It is with a profound sense of purpose that we present this overview of the Annual Performance Plan (APP) for the Office of the Valuer-General (OVG). The OVG was established, not only as a key administrative function, but as a critical intervention to align South Africa's land reform process with the transformative spirit of our Constitution.

For too long, the land acquisition approach was tethered strictly to the "willing buyer, willing seller" model. In some cases, this resulted in the government paying upwards of 1.5 times the market value for land. This was an unsustainable practice that depleted public resources and slowed the pace of redress.

The OVG was formulated to give practical effect to Section 25 of the Constitution. We have moved beyond the narrow confines of market value to embrace a just and equitable approach. The valuation methodology now considers factors such as the property's acquisition history, intended use, and the equilibrium between public and private interests.

As a result, the Department of Land Reform and Rural Development (DLRRD) and other state entities are no longer "disadvantaged" by this process. Instead, we are securing land at prices that are fair to the taxpayer while remaining legally sound and morally grounded. This has established the OVG as a catalyst for the evolution of the valuation profession – setting new benchmarks and ensuring that the terms "just and equitable" translate into a rigorous, measurable methodology.

Through active engagement with international valuation organisations and participation in global land reform forums, the OVG contributes to ongoing discussions on social justice in property economics, positioning South Africa as a leader in developmental state valuations. The organisation is committed to capacity building, mentoring emerging professionals who integrate both technical proficiency and social awareness into their work.

***"In the current climate, it is imperative that the organisation prioritise speed and accuracy in the execution of its mandate. We are committed to reducing turnaround times without compromising the precision that justice requires."***

Moving forward, the OVG aims to be recognised as a premier authority and undisputed thought leader in valuation. Its strategic objectives are anchored in four key areas, namely digitisation, fraud prevention, valuation, and organisational excellence. Efforts focus on modernising systems, implementing rigorous controls to uphold valuation integrity, and fostering a culture rooted in professional ethics and high standards.

In the current climate, it is imperative that the organisation prioritise speed and accuracy in the execution of its mandate. We are committed to reducing turnaround times without compromising the precision that justice requires.

The Office remains dedicated to its mission: every hectare valued contributes meaningfully towards a more equitable South Africa.

**Mr M Nyhontso (MP)**
Minister: Land Reform and Rural Development

# Accounting Authority Statement

## MS MOTLATSO MALOKA

Valuer-General (Acting)

As the Accounting Authority of the Office of the Valuer-General (OVG), I am pleased to present the OVG Annual Performance Plan for 2026/27. This plan reaffirms our strong commitment to delivering on our mandate as set out in the Property Valuation Act (PVA). Rooted in our mission to produce fair, objective, and equitable property valuations that advance South Africa's land reform, land acquisition and disposal objectives, the plan is aligned with the National Development Plan (NDP) 2030 and the Medium-Term Development Plan (MTDP) priorities.

South Africa entered its 7th Administration, characterised by a Government of National Unity (GNU). When announcing the Members of the National Executive, the President highlighted the following fundamental principles of the GNU:

a) Respect for the Constitution and the rule of Law.
b) Promote non-racism and non-sexism.
c) Promote social justice, redress and equity, and alleviate poverty.
d) Human dignity and progressive realisation of social and economic rights.
e) Accountability, transparency, and community participation.
f) Integrity and good governance.
g) Evidence-based policy- and decision-making.

From these principles, eight programmes of priorities have been set against the different chapters of the NDP. For the current administration, the NDP has been split into three main priorities, namely:

a) Inclusive economic growth and job creation;
b) Reduce poverty and tackle the high cost of living; and
c) A capable, ethical and developmental state.

As its contribution to the NDP 2030 and MTDP priorities, the OVG will be focusing on the following outcomes:

a) Just and equitable valuations
b) Improved public trust in property valuations
c) Digitally optimised business
d) Organisational excellence

A central pillar of this plan is ensuring that all our activities remain firmly grounded in Section 25 of the Constitution, which upholds the principle of equitable land access. In addition, we will strengthen our partnership with the Department of Land Reform and Rural Development (DLRRD), making greater use of integrated systems to tackle persistent challenges in land redistribution and tenure reform.

I wish to express my sincere appreciation to our stakeholders, staff, and partners whose continued support is integral to advancing the OVG's mandate. Through our collective efforts, we will continue to shape a future in which land ownership serves as a catalyst for empowerment, equity, and sustainable development.

**Ms Motlatso Maloka**
Valuer-General (Acting)

# Official Sign-Off

It is hereby certified that this Annual Performance Plan:

- Was developed by the management of the Office of the Valuer-General under the guidance of Mr Mzwanele Nyhontso (MP).
- Considers all the relevant policies, legislation, and other mandates for which the Office of the Valuer-General is responsible.
- Accurately reflects the Impact, Outcomes and Outputs that the Office of the Valuer-General will endeavour to achieve over 2026-2027.

**Mr Thapelo Motsoeneng**
Chief Operating Officer (Acting)

M.M. Maloka

**Ms Motlatso Maloka**
Accounting Authority (Acting)

**Approved by:**

**Mr M Nyhontso, MP**

# Abbreviations

| | |
|---|---|
| AGSA | Auditor-General South Africa |
| APP | Annual Performance Plan |
| B-BBEE | Broad-Based Black Economic Empowerment |
| COO | Chief Operating Officer |
| DPME | Department of Planning, Monitoring and Evaluation |
| ENE | Estimates of National Expenditure |
| ERP | Enterprise Resource Planning |
| GNU | Government of National Unity |
| MAP | Ministerial Advisory Panel |
| MTDP | Medium-Term Development Plan |
| MTEF | Medium-Term Expenditure Framework |
| NDP | National Development Plan |
| NRF | National Revenue Fund |
| OVG | Office of the Valuer-General |
| PESTEL | Political, Economic, Social, Technological, Environmental and Legal |
| PFMA | Public Finance Management Act |
| PVA | Property Valuation Act |
| SACPVP | South African Council for the Property Valuers Profession |
| SP | Strategic Plan |
| SWOT | Strengths, Weaknesses, Opportunities, and Threats |
| TID | Technical Indicator Descriptions |
| TOC | Theory of Change |
| VG | Valuer-General |

# PART A
## OUR MANDATE

# 1. PART A: OUR MANDATE

## 1.1 Constitutional Mandate

The constitutional mandate of the Office of the Valuer-General (OVG) is derived from Section 25 of the Constitution of the Republic of South Africa, 1996 (the property clause), which provides for (a) the protection of property; (b) expropriation for a public purpose or in the public interest, subject to the payment of compensation; (c) the nation's commitment to land reform and the provision of equitable access to South Africa's natural resources, with further and specific reference to the three land reform programmes (redistribution, tenure reform and restitution); and (d) the taking by the state of legislative and other measures to achieve land and other natural resources reform.

## 1.2 Legislative and Policy Mandates

The OVG discharges its legislative mandate by implementing its foundational Act, the Property Valuation Act (PVA), 2014 (Act 17 of 2014), which states that the OVG must be impartial, exercise its powers, perform its functions, and be accountable to the Minister of Land Reform and Rural Development. The Act specifies that the OVG must value all land to be acquired for land reform purposes according to a set of criteria based on section 25(3) of the Constitution. Additionally, the OVG may, at its discretion, determine the market value of property to be acquired or disposed of when requested by a national or provincial government department to do so.

The Valuer-General may provide recommendations to the Minister of Land Reform and Rural Development regarding criteria, procedures, guidelines, and compliance monitoring. Such recommendations, along with any other matters the OVG is required or permitted to decide under the Act, may be published as regulations by the Minister of Land Reform and Rural Development.

The Valuer-General, valuers appointed as staff members of the OVG, and external valuers contracted to perform valuations in accordance with the PVA must, to the extent provided for matters pertaining to valuations and valuers, comply with the following Acts:

- Expropriation Act, 2024 (Act 13 of 2024)
- Property Valuers Profession Act, 2000 (Act 47 of 2000)
- Council for the Built Environment Act, 2000 (Act 43 of 2000)
- Local Government: Municipal Property Rates, 2004 (Act 6 of 2004)

The OVG must also comply with the provisions relating to land reform and the acquisition, management, and disposal of land by national and provincial government departments, as contained in the following Acts:

- Abolition of Certain Title Conditions Act, 1999 (Act 43 of 1999)
- Communal Property Associations Act, 1996 (Act 28 of 1996)
- Conversion of Certain Rights into Leasehold Act, 1988 (Act 81 of 1988)
- Deeds Registries Act, 1937 (Act 47 of 1937)
- Distribution and Transfer of Certain State Land Act, 1993 (Act 119 of 1993)
- Extension of Security of Tenure Act, 1997 (Act 62 of 1997)
- Geomatics Profession Act, 2013 (Act 19 of 2013)
- Government Immovable Asset Management Act, 2007 (Act 19 of 2007)
- Interim Protection of Informal Land Rights Act, 1996 (Act 31 of 1996)
- Kimberley Leasehold Conversion to Freehold Act, 1961 (Act 40 of 1961)
- KwaZulu-Natal Ingonyama Trust Act, 1994 (Act 3 of 1994)
- Land Reform (Labour Tenants) Act, 1996 (Act 3 of 1996)
- Land Administration Act, 1995 (Act 2 of 1995)

- Land Survey Act, 1997 (Act 8 of 1997)
- Land Reform: Provision of Land and Assistance Act, 1993 (Act 126 of 1993)
- Land Titles Adjustment Act, 1993 (Act 111 of 1993)
- Planning Profession Act, 2002 (Act 36 of 2002)
- Provincial State Land Acquisition, Management and Disposal Legislation
- Restitution of Land Rights Act, 1994 (Act 22 of 1994)
- Sectional Titles Act, 1986 (Act 95 of 1986)
- Spatial Data Infrastructure Act, 2003 (Act 54 of 2003)
- Spatial Planning and Land Use Management Act, 2013 (Act 16 of 2013)
- State Land Disposal Act, 1961 (Act 48 of 1961)
- Transformation of Certain Rural Areas Act, 1998 (Act 94 of 1998)
- Upgrading of Land Tenure Rights Act, 1991 (Act 112 of 1991)

The OVG must also comply with all relevant provisions of the key transversal national Acts, such as the following:

- Public Finance Management Act, 1999 (Act 1 of 1999)
- Public Service Act, 1994 (Proclamation 103 published in Government Gazette 15791 of 3 June 1994)

*Certain administrative legislation is included in this list as it is deemed to hold strategic relevance during the start-up phase of the organisation.

## 1.3 Institutional Policies and Strategies over the Five-Year Planning Period

The OVG's policy mandates are derived from the following key policies:

- National Development Plan (2011): Chapter 61 (an Integrated and Inclusive Rural Economy) provides, in respect of land reform, amongst others, for a model that will enable the more rapid transfer of agricultural land to black beneficiaries and the establishment of an institution that must monitor land markets against instances of corruption, speculation and undue opportunism.
- White Paper on South African Land Policy (1997): The land reform programme comprises three components: restitution, redistribution, and tenure reform. A fourth component, land development, was subsequently added by Government.
- Green Paper on Land Reform (2011): To attain the long-term goal of development, defined as shared growth and prosperity, relative income equality, full employment and cultural progress, provision is made for the establishment and operationalisation of the statutory office of the Land Valuer-General that would be responsible for the determination of fair and consistent land values for land reform purposes.
- Policy Framework for Land Acquisition and Land Valuation in a Land Reform Context and for the Establishment of the Office of the Valuer-General (2012): The protection of the public interest in land acquisition and property transactions is the overarching rationale for the establishment of the Office of the Valuer-General, whose broad mandate includes both land reform valuations as well as valuation and property advisory services across the entire government system.
- The OVG must comply with all national and provincial policies that provide for matters affecting the operationalisation of, and the exercise of powers, performance of functions and execution of responsibilities relating to the planning and execution of property valuations as prescribed in terms of the PVA and its related regulations. These include, but are not limited to, policies administered by the Department of Land Reform and Rural Development and the Department of Public Works and Infrastructure.
- These MTDP priorities are central to the development of the OVG's interventions over the next five years. In the Strategic Plan and the Annual Performance Plan (APP), the link between the OVG's outcome indicators and the MTDP priorities will be analysed in greater detail. Establishing these linkages, together with the targets set in the APP, provides an opportunity to review and strengthen responsiveness on an annual basis.

1 NPC (2012) National Development Plan: Our future – make it work. National Planning Commission, The Presidency, Pretoria


In line with the vision outlined in the 2026 SONA, the OVG will progress its digital transformation plan by deploying the Valuation Management System (VMS) as the organisation's central digital platform. This system will optimise valuation workflows, improve operational transparency, and strengthen data-driven decision-making.

To further improve the accuracy and robustness of valuation analytics, the OVG will integrate spatial and market data sources into its digital environment. This integration will support more comprehensive analysis and improve the quality of valuation outcomes.

## 1.4 Updated Relevant Court Rulings

Currently, there are no court rulings that materially affect the operations or service delivery of the OVG. The OVG's legal team will communicate any future changes in this regard to ensure compliance and alignment with the evolving legal landscape.

# PART B
# OUR STRATEGIC FOCUS

# 2. PART B: OUR STRATEGIC FOCUS

## 2.1 Vision

Trusted authority, providing impartial and credible property valuations to all stakeholders and fostering socio-economic transformation in South Africa.

## 2.2 Mission

- Offer valuation excellence in all valuations and promote access to accurate, reliable valuation data through innovation.
- Support land reform by providing impartial, efficient, just, and equitable valuation services for all land-reform-related matters in the country.
- Provide reliable and credible valuation data to empower stakeholders.
- Promote accurate professional valuations by informing and communicating the criteria and guidelines applicable to land reform valuations.
- Enhance efficiency in property valuations through the development of innovative tools and processes.
- Be at the forefront of industry developments and leverage expert knowledge on valuations.
- Engage with stakeholders to define and bridge gaps in land reform.
- Promote transparency through effective communication with all stakeholders.

## 2.3 Values

- Professionalism and accountability
- Respect and integrity (ethics and honesty)
- Courtesy and compassion
- People-centred service standards
- Effective communication and transparency
- Efficiency
- Delivery focus

## 2.4 Situational Analysis

### 2.4.1 External Environmental Analysis

#### *2.4.1.1 Property Valuation Environment*

a) The property valuation environment in South Africa is structured to ensure transparency, consistency, and professional integrity across both public and private sectors. The Office of the Valuer-General (OVG), established under the Property Valuation Act 17 of 2014, conducts independent and legally binding valuations for land earmarked for reform, restitution, redistribution, or state acquisition. These valuations are critical to achieving equitable outcomes in government-led land initiatives.

b) In the private sector, the South African Council for the Property Valuers Profession (SACPVP) regulates valuers under the Property Valuers Profession Act 47 of 2000. Only registered valuers may issue official valuations, which must comply with the South African Valuation Standards (SAVS) and internationally recognised International Valuation Standards (IVS). The legal framework, together with supplementary legislation such as the Expropriation Act, ensures that valuations are both accurate and defensible, supporting fairness and consistency in land transactions.

c) While the system is robust, challenges remain, including the risk of unqualified individuals providing informal valuations and growing demand for timely government valuations to support land reform initiatives. Despite these pressures, the regulatory environment effectively balances oversight, professional accountability, and equity. Through the combined work of the OVG and SACPVP, South Africa maintains a credible valuation framework that supports constitutional land rights, socio-economic development, and sustainable land reform outcomes.

#### *2.4.1.2 Services across Organs of State in South Africa*

Valuation services across organs of state in South Africa constitute a complex but structured environment governed by legislation, regulations and professional standards. Each sector requires specialised expertise to ensure compliance, transparency and the accurate determination of value, making it essential to tailor valuation approaches to the specific requirements of each sector.

| Arm/ Sector | Responsible Institution | Legal/ Regulatory Basis | Purpose/Use of Valuation | Methodologies/ Notes |
|---|---|---|---|---|
| National – Land Reform & Expropriation | OVG | Property Valuation Act (PVA) 2014; Constitution of South Africa (Section 25) | • Valuation for land restitution, redistribution, and expropriation<br>• Determine "just and equitable" compensation<br>• State acquisitions & disposals | • Market value, current use value<br>• Consideration of historical subsidies, state investment, and potential use<br>• Professional IVS standards |
| National – State Property Management/ Public Works | Department of Public Works, State Property Management Units | Public Finance Management Act (PFMA), PVA 2014 | • Acquisition, disposal, leasing/ rental of state property<br>• Asset management and accounting (GRAP compliance)<br>• Review of municipal rates on state properties | • Sales comparison, income capitalisation, depreciated replacement cost<br>• Often requests OVG valuations for consistency |
| Provincial – State-Owned Property/ Departments | Provincial Public Works/ Property Management Units | PFMA; PVA; Provincial Regulations | • Provincial acquisitions & disposals<br>• Rental/lease assessments<br>• Municipal rates review for state assets | • Market value assessment, appraisal standards per SACPVP/IVS |
| Local Government – Municipalities/ Municipal Property Rates | Municipal Valuation Units/ Municipalities | Municipal Property Rates Act (MPRA) 2004 | • Compilation of General Valuation Roll (GVR) and Supplementary Valuation Rolls (SVR)<br>• Base for property taxation/rates<br>• Determination of values for new developments, subdivisions, and rezoning | • Mass appraisal techniques<br>• Market value ("willing buyer – willing seller") principle<br>• Annual/periodic updates to reflect property changes |
| National/ Provincial – Advisory & Policy Role | OVG, National Treasury, SACPVP | PVA 2014; IVS; PFMA; SACPVP Professional Standards | • Guidance on property valuation methodology<br>• Maintain national database of property transactions and values<br>• Promote consistency, transparency, and fairness across sectors | • Standardised valuation approaches<br>• Database analytics for land/property trends<br>• Advisory services to state departments |

#### 2.4.1.3 State of Public Valuation Services

South Africa has a formal and institutionalised framework for public valuation services. At national level, the OVG provides independent valuations for land reform, restitution, expropriation, and state property transactions, guided by the Property Valuation Act (PVA) 2014. Professional standards are overseen by the SACPVP, ensuring consistency and adherence to international valuation norms. Municipalities are required under the Municipal Property Rates Act (MPRA) 2004 to maintain general and supplementary valuation rolls, which form the legal basis for property rates taxation.

Despite this formal framework, significant challenges persist, particularly at the municipal level. Many municipalities, especially smaller or rural ones, rely on outdated data or simplified mass-appraisal techniques, leading to property valuations that often diverge from actual market values. Homeowners frequently face sharply increased municipal rates, while the objection processes for disputing valuations are usually slow and seldom successful. Additionally, unqualified parties sometimes offer "informal valuations," undermining public trust and creating confusion about what constitutes an official, legally defensible valuation.

The overall state of public valuation services is therefore mixed. While national-level institutions like the OVG are generally functional and provide credible valuations for state purposes, municipal valuations are inconsistent, often inaccurate, and sometimes viewed as unfair. These deficiencies affect homeowners, investors, and municipal revenue reliability, emphasising the need for enhanced capacity, data systems, transparency, and professional oversight to rebuild trust and ensure fair, precise property valuations across the country.

#### 2.4.1.4 International Best Practices of the Office of the Valuer-General

Internationally, effective Valuer-General offices operate as independent, statutory institutions with a clear mandate to provide impartial valuations for public purposes such as land acquisition, expropriation, state asset management, and compensation. They maintain professional independence from political or transactional pressures while reporting to a relevant ministry or department. Their scope often includes maintaining comprehensive property market databases to support policy decisions and ensure transparency in valuation processes.

Best practices emphasise adherence to internationally recognised valuation standards, such as the International Valuation Standards (IVS), alongside national regulations. Valuers are highly qualified and licensed professionals, ensuring consistency, defensibility, and compliance with ethical standards. Methodologies are transparent and standardised, typically incorporating sales comparison, income, and cost approaches, with quality assurance systems in place to review and audit valuations for accuracy and reliability.

Finally, strong Valuer-General systems incorporate transparent processes for public engagement and dispute resolution, allowing property owners or other stakeholders to contest valuations. Regular audits, adherence to professional ethics, and structured governance frameworks enhance accountability and trust. When these practices are followed, valuations are fair, consistent, and credible, supporting equitable compensation, efficient public asset management, and confidence in both governance and property markets.

#### 2.4.1.5. Political, Economic, Social, Technical, Environmental and Legal (PESTEL) Analysis

The situational analysis conducted by OVG offers a comprehensive overview of the internal and external factors influencing our organisation. It included a PESTEL analysis, which examined the Political, Economic, Social, Technological, Environmental, and Legislative, Governance, and Transformation factors affecting OVG's operating environment.

| Political Environment | Technological Environment |
| --- | --- |
| • The OVG operates within the wider national framework of land reform and restitution, a highly political and emotionally charged policy area. Its role in valuing land for redistribution or expropriation places it at the centre of political tensions surrounding land restitution demands, property rights, and fiscal constraints.<br>• Government priorities shape the OVG's mandate and funding. Recent budget allocations (or the lack thereof) limit its capacity, especially when demand for valuations increases (e.g., from land reform claims).<br>• Political pressure may arise from stakeholders – including land claimants, previous owners and interest groups – who are dissatisfied with valuations or compensation amounts, particularly where there are perceptions of undervaluation. In some instances, concerns have been raised that valuation methodologies applied by the OVG may result in compensation amounts that fall below market expectations, which can contribute to political contestation. | • The field of property valuation globally is increasingly adopting data-driven and model-based approaches. However, these advanced systems require high-quality, up-to-date and comprehensive data on property transactions, property characteristics and local market conditions. In South Africa, particularly in rural or less active markets, data quality and coverage are often limited, which constrains the reliability of automated valuation and large-scale modelling. This challenge is consistent with broader global experience in markets where data availability is limited.<br>• Where data is sparse, or market comparables are lacking (for example, in rural land, agricultural land or unique property types), traditional valuation methods often rely on cost-based approaches or current-use and historical valuation methods. This can increase subjectivity and may reduce valuation accuracy. A related challenge raised in valuation practice concerns the difficulty of reconciling market value with compensation value, particularly where property market activity is limited or non-standard.<br>• Given the shortage of professional valuers, there is a strategic opportunity – but also a potential risk – for the OVG to explore data-driven valuation support tools, including mass appraisal systems, GIS-based mapping and automated valuation models (AVMs), where feasible. This would require investment in data infrastructure, consistent record-keeping (for example, deeds registry data, property characteristics and property transaction records), as well as modern information technology capacity. |

| Economic Environment | Transformational, Governance and Legislative Environment |
|---|---|
| • There is a significant shortage of qualified valuers in South Africa. According to available data, there are approximately 1,593 registered valuers, comprising 824 professional valuers and 715 associate valuers, as well as fewer than 975 candidate valuers. This number is often considered insufficient given the demand for valuation services arising from land reform, state acquisitions, the private sector and municipalities.<br>• Because valuers are relatively scarce, South Africa often competes with municipalities and private-sector valuation firms for limited human resources. This constraint places pressure on the system's capacity to respond quickly to high demand, particularly during periods of increased land reform-related valuation requests.<br>• In some cases, municipalities or other institutions may appoint valuers based primarily on the lowest-cost bids rather than expertise or quality. This can contribute to poor-quality valuations, particularly in relation to municipal valuation rolls.<br>• High demand for valuations – for example, due to increasing land claims or state asset transfers – may exceed the OVG's capacity. This can result in backlogs, delays, or increased reliance on outsourced valuations, which may affect consistency and quality. | • The OVG is established under the Property Valuation Act 17 of 2014, which mandates impartial and legally defensible valuations for state land acquisition, expropriation, restitution and other public purposes. This legal framework ensures that valuations are standardised and legally enforceable.<br>• Transformation imperatives are central to South Africa's public sector. The OVG must align with Broad-Based Black Economic Empowerment (B-BBEE) policies, ensure equity in staffing and contracting practices, and support the development of black professionals in the valuation profession, which remains underrepresented. This is particularly important given the shortage of qualified valuers in the country.<br>• Governance and accountability are critical. The OVG's independence and credibility depend on strong internal controls, ethical standards, transparent reporting and clear procurement processes for external valuers. Weak governance or opaque decision-making may create perceptions of bias, conflicts of interest or mismanagement.<br>• There are ongoing debates regarding compensation versus market value. Some stakeholders argue that formula-based valuation approaches may produce compensation amounts below market expectations, raising questions about fairness and alignment with Section 25 of the Constitution (just and equitable compensation). Strong governance arrangements are required to manage disputes and maintain public trust.<br>• Regulatory enforcement challenges persist. In some cases, unqualified practitioners – such as estate agents or consultants – offer valuation services, which is prohibited under the regulations of the South African Council for the Property Valuers Profession (SACPVP). Ensuring compliance strengthens both the regulatory framework and public confidence in the professionalism of the valuation sector. |

| Social Environment | Environmental Factors |
|---|---|
| • Many landowners, claimants and other stakeholders perceive valuations – particularly compensation amounts – as unfair, especially where valuation outcomes appear significantly lower than market values or expectations. The perception that the state undervalues land can undermine trust and strain relationships between the OVG, government and affected communities.<br>• Valuation delays or the failure to meet turnaround times can further exacerbate frustrations, particularly for claimants awaiting restitution or compensation. Although the OVG has set average turnaround targets (for example, 50 days) and has met these in some instances, capacity constraints, staff turnover, and increased demand for valuation services often result in backlogs and delays.<br>• Public trust in the valuation profession more broadly may also be weakened when unqualified individuals – such as estate agents or property practitioners – provide informal or "free" valuations using non-standard methods. This can blur the distinction between market-pricing advice and formal valuation, undermining the standing of qualified valuers and confidence in valuation outcomes. | • Some of the properties subject to valuation, particularly under land reform or restitution programmes, are rural, agricultural or otherwise non-urban in nature. These types of properties present specific valuation challenges, including limited comparable sales, fluctuating agricultural potential (depending on soil conditions, rainfall and climate), variations in land use, and, in some cases, informal tenure arrangements or unclear boundaries. These factors complicate standard market-based valuations and may require the OVG to rely on alternative valuation considerations (for example, current use, state investment, subsidies or historical land use), which may be subject to contestation.<br>• Environmental factors such as land degradation, soil fertility, climate change impacts and zoning or regulatory changes may influence land values over time. Valuers must account for these variables when conducting valuations, which adds complexity and uncertainty. In the context of long-term land reform processes, these factors may make valuations more variable and potentially contentious.<br>• Geographic diversity across South Africa – including urban, peri-urban, rural areas, informal settlements and agricultural land – means that a uniform valuation approach is often not appropriate. Valuation methodologies must therefore be adaptable and context-sensitive. However, this requires local knowledge, sufficient resources and institutional flexibility. |

*2.4.1.5 Political, Economic, Social, Technological, Environmental and Legal (PESTEL) Analysis*

In developing its strategic direction, the OVG has thoroughly considered the insights from its SWOT analysis. This assessment of internal strengths and weaknesses, alongside external opportunities and threats, provides a clear basis for prioritising initiatives, addressing operational challenges, and leveraging organisational capabilities. By integrating these insights into its planning, the OVG aims to enhance service delivery, strengthen stakeholder trust, and ensure its strategic objectives are effectively achieved.

| SWOT Category | Key Points |
|---|---|
| **Strengths** | • Statutory mandate under the PVA and institutional legitimacy.<br>• Central role in land reform, state asset management, and restitution.<br>• Recent budget increases and resource allocations.<br>• Potential for recognition as a professional centre of excellence. |
| **Weaknesses** | • Chronic shortage of qualified valuers.<br>• Risk of inaccurate or inconsistent valuations due to capacity/procurement constraints.<br>• Tension between "value" and "compensation" is causing stakeholder dissatisfaction.<br>• Perceived conflict of interest in valuation vs compensation determination.<br>• Operational delays and failure to meet turnaround targets. |
| **Opportunities** | • Scale human and institutional capacity via training, fast-tracking, and professional development.<br>• Leverage increased funding to strengthen systems, infrastructure, and staffing.<br>• Reform valuation methodology and clarify institutional mandate for transparency.<br>• Strengthen stakeholder trust through engagement and communication.<br>• Align closely with national land reform objectives. |
| **Threats** | • Surge in demand leading to backlogs and missed turnaround times.<br>• Credibility erosion due to perceived undervaluation or unfair compensation.<br>• Unqualified practitioners undermining professional standards.<br>• Socio-economic and market volatility complicating valuations.<br>• Legislative or regulatory constraints limiting flexibility and innovation. |

# Land Reform and Rural Development

## Land Redistribution and Tenure Reform

| | | | | |
|---|---|---|---|---|
| **Client** | Commission on Restitution of Land Rights | Land Redistribution and Development | Initiate Sustainable Land Reform Programme in South Africa | To Provide Property Management and Advisory Services |
| **Purpose** | Settle and Finalise Land Restitution Claims under the Restitution of Land Rights Act, No 22 of 1994 | Initiate Sustainable Land Reform Programme in South Africa | Initiate Sustainable Land Reform Programme in South Africa | To Provide Property Management and Advisory Services |
| **Relevant Strategic Objective** | Facilitate the Restoration of Land Rights or Alternative Forms of Equitable Redress by 2020 | Promote Equitable Land Redistribution and Agricultural Development by Acquiring Hectares of Strategically Located Land by 2022 | Functional Systems and Institutional Arrangements for Tenure and Land Administration to Enable Agrarian Reform in all Provinces by 2020 | Provide Property Management and Policy Development Services |
| **Relevant Performance Indicators** | Number of Land Claims Finalised<br><br>Number of Land Claims Settled | Number of Hectares Acquired<br>Number of Hectares Allocated to Smallholder Farmers<br>Number of Smallholder Farmers Beneficiaries Allocated Land | Number of Hectares Allocated to Farm Dwellers and/or Labour Tenants | Hectares of land allocated to various categories of farmers |

The OVG continues to support land reform programmes and stakeholders by conducting valuations that inform the determination of just and equitable compensation for property. The majority of valuations completed during the reporting period contributed directly to decisions on just and equitable compensation made by the OVG's core client institutions. These clients include the Commission on Restitution of Land Rights, Land Tenure Reform, Land Redistribution, and Property Management.

## 2.6 Capacity to Deliver on the Mandate

### 2.6.1 Human Capital

In the 2026/27 financial year, the HR Unit will prioritise several strategic initiatives to strengthen organisational capacity and enhance operational efficiency. Key focus areas include the expansion of the Candidate Valuer Programme (CVP) to build a sustainable pipeline of professional valuers, alongside a targeted national recruitment drive to attract experienced, mid-career valuers who can contribute immediately to the OVG's mandate.

The organisation will aim to fill all advertised positions within 90 days to accelerate capacity building. Skills development will remain a central priority, with the implementation of a mandatory training pathway for all employees on the functionality of the ERP-HCM and VIS systems, complemented by data quality and analytics training for managers. In addition, the OVG will reinstate its partnership with a recognised academic institution to deliver advanced training on land reform-specific valuation methodologies and key constitutional principles.

Further efforts will focus on fast-tracking digital process improvements through targeted change-management initiatives. Finally, the OVG will ensure that the full performance management cycle – goal setting, reviews, and appraisals – is conducted within the ERP-HCM system, enabling real-time monitoring and alignment with Annual Performance Plan (APP) targets.

### 2.6.2 Information and Communications Technology

In the 2026/27 financial year, the OVG will advance its digital transformation agenda by deploying the Valuation Management System (VMS) as the organisation's primary digital platform. This system will streamline valuation workflows, improve operational transparency, and strengthen data-driven decision-making.

To further enhance the accuracy and robustness of valuation analytics, the OVG will integrate spatial and market data sources into its digital environment. This integration will support more comprehensive analysis and improve the quality of valuation outcomes.

Furthermore, the organisation will implement a formal data governance framework to ensure data is managed consistently, securely, and in accordance with best-practice standards. This framework will define clear accountability, enhance data quality, and facilitate more reliable insights across the organisation.

### 2.6.3 Financial Resources

The OVG has allocated sufficient financial resources to effectively achieve its targets over the Medium-Term Expenditure Framework (MTEF) period. A total transfer of R289 million will be received during this period, primarily to fund employee-related costs and operational expenditure.

## 2.7 Contribution Towards the Achievement of the MTDP Strategic Priorities

The OVG has identified four strategic outcomes that are aligned and contribute towards the MTDP strategic priorities. The table below illustrates the alignment between the organisation's strategic outcomes and its key priorities:

**Table 1: Alignment of the strategic outcomes, programmes and MTDP priorities**

| OVG Strategic Outcomes | Description | Programme | Strategic Priorities |
|---|---|---|---|
| **Improved public trust in property valuations** | The objective of this outcome is to enhance transparency, ethical governance, institutional credibility and consistency in property valuations. It also seeks to strengthen stakeholder engagement in order to build confidence in the valuation process and ensure compliance with legislation and recognised valuation practices. | Administration<br>Operations | • Build a capable, ethical, and developmental state |
| **Just and equitable Valuations** | The objective of this outcome is to ensure that valuations reflect fairness, social justice and equitable land distribution. It supports government initiatives for land reform and redistribution and applies constitutional principles of just and equitable compensation in property expropriation cases. | Valuations | • Drive inclusive growth and job creation<br>• Reduce poverty and tackle the high cost of living |
| **Digitally optimised business** | The objective of this outcome is to implement advanced digital systems to streamline valuation processes, leverage technology to improve efficiency, accuracy and accessibility of valuation data, and strengthen cybersecurity and data management to support improved service delivery. | Operations | • Build a capable, ethical, and developmental state<br>• Reduce poverty and tackle the high cost of living |
| **Organisational excellence** | The objective of this outcome is to strengthen internal governance, leadership and human resource capacity, foster a high-performance culture through professional development and skills enhancement, and improve financial management and compliance with regulatory frameworks. | Valuations<br>Operations | • Build a capable, ethical, and developmental state<br>• Drive inclusive growth and job creation<br>• Reduce poverty and tackle the high cost of living |

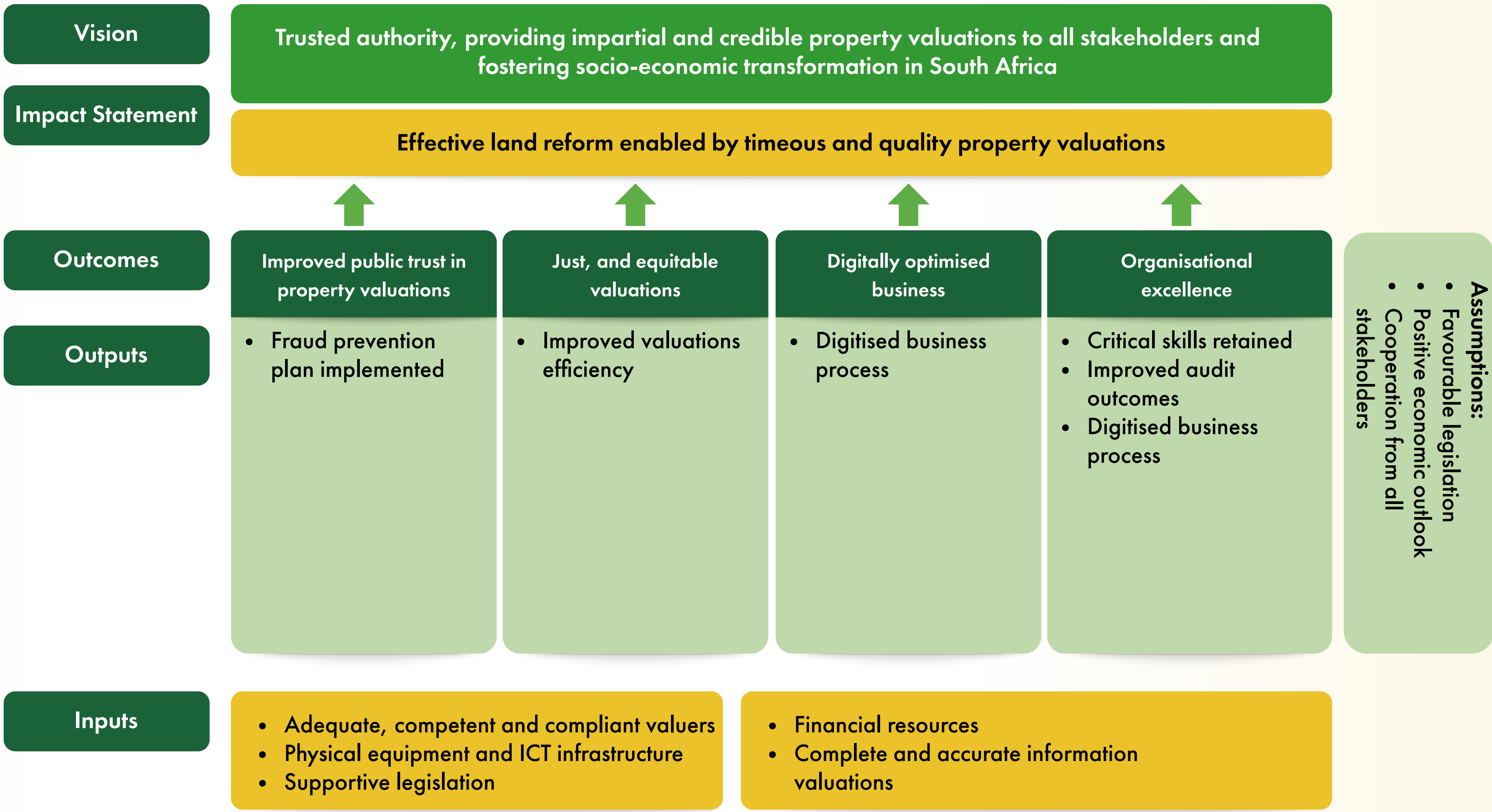
# PART C

# MEASURING OUR PERFORMANCE

# 3. PART C: MEASURING OUR PERFORMANCE

## Institutional Programme Performance

The results that the Office of the Valuer-General (OVG) should achieve in 2026/27 are summarised in the Theory of Change (ToC) shown below – Figure 1.



## 3.1. Programme: Administration

**3.1.1 Purpose:** To provide governance services for the optimal operational performance of the OVG.

Sub-Programmes

### a) Governance, Risk and Compliance

**Purpose:** To ensure the effective management of risks, sound corporate governance and the provision of comprehensive legal advisory services to enable the entity to execute its mandate effectively and in accordance with the rule of law.

### b) Internal Audit

Purpose: To provide an independent and objective assurance over governance, risk management and internal control systems.

*3.1.1.1 Outcomes, Outputs, Performance Indicators and Targets*

| MTDP Outcome | Strategic Outcome | Outputs | Output Indicators | Audited Performance | | | Estimated Performance | MTEF Targets | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| Build a capable, ethical, and developmental state | Improved public trust in property valuations | Fraud prevention plan implemented | % of corruption and fraud prevention mechanisms implemented | - | 30% | 100% | 100% | 100% | 100% | 100% |

*3.1.1.2 Output Indicators: Annual and Quarterly Targets*

| Output Indicators | Annual Target 2026/27 | Q1 | Q2 | Q3 | Q4 |
|---|---|---|---|---|---|
| % of corruption and fraud prevention mechanisms implemented | 100% | 20% | 50% | 80% | 100% |

### *3.1.1.3 Explanation of Planned Performance Over the Medium-Term Period*

The strategic outcome of improved public trust in property valuations is directly aligned with the National Development Plan (NDP) and the Medium-Term Development Plan (MTDP) priority of building a capable, ethical, and developmental state. These outcomes specifically support the objective of cultivating a capable and professional public service and improving governance and performance across public entities. They also reinforce national interventions aimed at safeguarding whistleblowers through stronger legislation and advancing the implementation of the National Anti-Corruption Strategy.

To contribute meaningfully to this national agenda, the OVG will intensify its preventative approach by expanding anti-fraud and corruption awareness initiatives for employees and stakeholders. Strengthening institutional capacity remains a critical requirement, and the OVG will prioritise urgent staffing and skills development interventions to ensure that personnel are equipped to perform at the highest professional standard. In addition, proactive communication with clients regarding process changes and requirements will be enhanced to improve transparency and service experience.

Robust data management is central to producing high-quality valuation reports and upholding the ethical standards that underpin the credibility of the OVG. Strengthening data processes will also support the timely completion of valuation instructions, thereby improving operational efficiency. These improvements will, in turn, accelerate land reform delivery and contribute meaningfully to broader national socio-economic priorities.

Over the Medium-Term Expenditure Framework (MTEF) period, the planned performance targets will drive improvements in service delivery, operational integrity, and ethical conduct. The planned indicators emphasise organisational capacity-building, effective change management, and sustained staff morale – each essential to strengthening data management systems and promoting a culture of ethical excellence. Collectively, these measures will support the achievement of the outcomes articulated in the Strategic Plan and reinforce public confidence in the OVG's mandate.

#### *3.1.1.4.1 Expenditure Estimates*

| Programme | Outcome R' 000 | | | Main Appropriation R'000 | Medium-Term Expenditure Estimate R'000 | | |
|---|---|---|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| MTEF Allocation | 11 148 | 13 572 | 20 914 | 21 960 | 22 750 | 24 202 | 26 462 |
| **Total** | **11 148** | **13 572** | **20 914** | **21 960** | **22 750** | **24 202** | **26 462** |

#### *3.1.1.4.2 Expenditure Estimates per Economic Classification*

| Programme | Outcome R'000 | | | Main Appropriation R'000 | Medium-Term Expenditure Estimate R'000 | | |
|---|---|---|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| Compensation of Employees | 7 682 | 7 990 | 8 309 | 8 724 | 7 717 | 8 054 | 8 415 |
| Goods and Services | 3 466 | 5 582 | 12 605 | 13 235 | 15 033 | 16 148 | 18 048 |
| **Total** | **11 148** | **13 572** | **20 914** | **21 960** | **22 750** | **24 202** | **26 462** |

### *3.1.1.4.3 Performance and Expenditure Trends*

The annual appropriation from the fiscus, received as a transfer payment from the Department of Land Reform and Rural Development, is allocated to cover, among other responsibilities, the cost of land reform valuations undertaken by the OVG in accordance with applicable service level agreements. This programme aims to ensure effective risk management and strengthen corporate governance within the entity. It will also provide comprehensive legal advisory services to support the OVG in executing its mandate in accordance with the rule of law, supported by independent and objective assurance over governance, risk management and internal control systems.

### *3.1.1.4.5 Key Risks*

| Strategic Outcome | Risk Description | Risk Mitigation |
|---|---|---|
| Improved public trust in property valuations | Failure to adhere to good governance | • Conduct training and awareness programmes on organisational policies and procedures.<br>• Record minutes as proof of evidence (POE) for progress meetings held at business unit level.<br>• Implement the Clean Audit Strategy.<br>• Monitor progress against operational plans through regular performance reports and an organisational performance dashboard (scorecard).<br>• Submit progress reports to MANCO on the implementation of approved divisional plans.<br>• Develop and maintain a central repository of approved policies and procedures for staff access.<br>• Make all approved policies and procedures available on a digital platform (e.g. shared drive).<br>• Provide training for staff on organisational policies and procedures.<br>• Require annual declarations of interests from staff and management.<br>• Conduct fraud awareness training for staff.<br>• Conduct ethics and code of conduct training for staff.<br>• Monitor compliance requirements quarterly through obligations registers.<br>• Implement the approved Compliance and Risk Management Plan.<br>• Develop and implement a culture and staff development programme (e.g. programmes offered by the National School of Government).<br>• Conduct periodic organisational culture or climate surveys.<br>• Review the staff performance management system to ensure alignment between individual performance and the organisational performance scorecard.<br>• Maintain existing internal controls.<br>• Establish and maintain an independent fraud hotline in collaboration with the Public Service Commission.<br>• Provide training to staff on data classification standards. |

## 3.2. Programme: Valuations

**3.2.1 Purpose**: To determine credible values in line with the Property Valuation Act (PVA).

### 3.2.2 Programme Outcomes, Outputs, Performance Indicators and Targets

| MTDP Outcome | Strategic Outcome | Outputs | Output Indicators | Annual Targets | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | Audited/Actual Performance | | | Estimated Performance | MTEF Period | | |
| | | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| Build a capable, ethical, and developmental state | Just and equitable valuations | Improved valuation efficiency | Average number (#) of working days taken to issue a final valuation certificate. | 50 | 48.1 | 33% | 50 | 50 | 50 | 50 |
| | | | % completion of valuation requests submitted by clients within specified timelines | 86% | 100% | 100% | 100% | 100% | 100% | 100% |
| | | | % completion of valuation requests submitted outside the specified timelines | - | - | 69% | 100% | 100% | 100% | 100% |
| | | | % completion of unanticipated valuation requests submitted within the specified submission timelines | - | - | - | 100% | 100% | 100% | 100% |
| | | | % completion of cumulative valuations | - | - | 100% | 100% | 100% | 100% | 100% |

### 3.2.3 Programme Output Indicators, Annual and Quarterly Targets

| Output Indicators | Annual Target 2026/27 | Quarterly Targets | | | |
|---|---|---|---|---|---|
| | | Q1 | Q2 | Q3 | Q4 |
| Average number of working days taken to issue a final valuation certificate | 50 | - | 50 | 50 | 50 |
| % completion of valuation requests submitted by clients within specified timelines | 100% | - | 100% | 100% | 100% |
| % completion of valuation requests submitted outside the specified timelines | 100% | - | - | - | 100% |
| % completion of unanticipated valuation requests submitted within the specified submission timelines | 100% | - | - | - | 100% |
| % completion of cumulative valuations | 100% | 100% | - | - | - |

### 3.2.4 Explanation of Planned Performance over the Medium Term

This outcome – just and equitable valuations – directly supports the strategic priority of driving inclusive growth and job creation, reducing poverty and tackling the high cost of living. This priority is linked to the NDP, Chapter 6: An integrated and inclusive rural economy. In line with its mandate, the OVG is responsible for ensuring that the valuation process for land reform is standardised and that valuations are produced efficiently. Strengthening these processes will enable the OVG to complete valuation instructions within the prescribed turnaround times. In doing so, the OVG will contribute to accelerating land reform and supporting national priorities aimed at empowering women, children, persons with disabilities and South Africans more broadly.

Planned performance over the MTEF period focuses on ensuring that valuation instructions are processed efficiently, that all accepted valuation instructions are finalised within the required turnaround times, and that valuation outputs are standardised and delivered at a consistent and acceptable level of quality.

## 3.2.5 Programme Resource Considerations – Programme 2

### *3.2.5.1 Expenditure Estimates - To be updated by Finance Unit*

| Programme | Outcome R'000 | | | Main Appropriation R'000 | Medium-Term Expenditure Estimate R'000 | | |
|---|---|---|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| MTEF Allocation | 43 065 | 80 485 | 59 537 | 61 771 | 37 457 | 39 092 | 40 847 |
| **Total** | **43 065** | **80 485** | **59 537** | **61 771** | **37 457** | **39 092** | **40 847** |

### *3.2.5.2 Expenditure Estimates per Economic Classification*

| Programme | Outcome R'000 | | | Main Appropriation R'000 | Medium-Term Expenditure Estimate R'000 | | |
|---|---|---|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| Compensation of Employees | 21 095 | 21 939 | 22 817 | 23 958 | 30 749 | 32 090 | 33 530 |
| Goods and Services | 21 970 | 58 546 | 36 720 | 37 813 | 6 708 | 7 002 | 7 317 |
| **Total** | **43 065** | **80 485** | **59 537** | **61 771** | **37 457** | **39 092** | **40 847** |

### *3.2.5.3 Performance and Expenditure Trends*

This programme is strategic in supporting the ongoing capacitation and strengthening of the entity. Its focus is on improving the quality of valuations, establishing robust operational and governance processes, and ensuring long-term operational sustainability. During the initial years of establishment, the programme will be funded through an appropriation from the National Revenue Fund.

### *3.2.5.4 Key Risks*

| Outcomes | Risk Description | Risk Mitigation |
| --- | --- | --- |
| Just and equitable valuations | Inability to finalise all valuations in line with the PVA and achievement of the APP targets | • Conduct an annual review and update of the technical manual in alignment with current acceptable practice<br>• Draft quality review standards<br>• Provide training to the panel of valuers on valuation methodologies and templates<br>• Implement standard operating procedures (SOPs) for contract management and remedial actions<br>• Finalise the design of the Enterprise Architecture Plan<br>• Finalise the tender to contract with strategic partners for specialised valuations and other identified skills<br>• Engage with stakeholders on the composition of valuation formulae to secure buy-in<br>• Conduct webinars, roundtables and panel discussions with stakeholders<br>• Conduct a pilot of post-valuation support<br>• Submit recommendations on proposed amendments to legislation through the Ministerial Advisory Panel<br>• Publish regulations for public comment, including amendments to the Property Valuation Act (PVA) regulations relating to owner representation<br>• Obtain approval of the Revenue Generation Plan (RGP)<br>• Finalise the organisational microstructure<br>• Place staff in accordance with the approved microstructure.<br>• Recruit staff in line with the approved organisational structure<br>• Develop and implement standard operating procedures (SOPs) for court orders |
| Just and equitable valuations | Financial sustainability | • Benchmarking of finance policies and procedures<br>• Retention of existing and acquisition of new clients<br>• Monitoring of the implementation of the Revenue Generation Model<br>• Developed the Revenue Generation Execution Plan<br>• Legal opinion is being sought to determine who can be serviced<br>• Determine the industries in which OVG wishes to expand its services within the confines of the PVA<br>• Continue with existing controls |
| Improved public trust in property valuation | Increase in challenges on valuations performed | • Develop a guideline for landowners to submit written representations<br>• Liaise and provide inputs with the Department on the development of a compensation policy to finalise disputes by the landowners<br>• Finalise the review of PVA regulations and submit to the Minister for public comment<br>• Develop an SOP to ensure the OVG's readiness for court proceedings aligned with the Department's procedures<br>• Formalise communication protocol with the Department that OVG should be notified when a legal challenge is lodged by the landowner<br>• Provide training to authorised valuers to be an expert witness<br>• Propose an amendment to the Act<br>• Continuous engagement with DLRRD<br>• Perform an annual analysis of rejection of valuations<br>• Develop a list of specialist industries |

## 3.3. Programme: Operations

**3.3.1 Purpose:** To provide business function services to the entire organisation.

**Sub-Programmes**

*3.3.1.1 Project Management Office (PMO)*

**Purpose:** To provide project management, business analysis, and management reporting functions.

*3.3.1.2 Human Capital Services*

**Purpose:** To provide transformational human resources functional support enabling the entity to attract, develop and retain skilled people across the organisation.

*3.3.1.3 Strategy and ICT Services*

**Purpose:** To coordinate the translation of policy priorities agreed upon by the OVG management into actionable strategic plans with clear outcomes, outputs, indicators, and resource commitments and provide long-term planning and support operations in respect of ICT needs, services, and systems.

*3.3.1.4 Financial Management Services*

**Purpose:** To provide prudent financial management services.

*3.3.1.5 Supply Chain and Procurement*

**Purpose:** To ensure that goods and services are procured and disposed of in line with the procurement legislation and the principles of good corporate governance.

### 3.3.2 Programme Outcomes, Outputs, Performance Indicators and Targets

| MTDP Outcomes | Strategic Outcomes | Outputs | Output indicators | Audited Performance | | | Estimated Performance | MTEF Targets | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | | | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/2029 |
| Build a capable, ethical, and developmental state | Organisational excellence | Critical skills retained | % of critical skills retained | - | - | - | 70% of critical skills retained | 80% of critical skills retained | 80% of critical skills retained | 80% of critical skills retained |
| Build a capable, ethical, and developmental state | Organisational excellence | Unqualified audit opinion | Unqualified audit opinion | Unqualified audit opinion | Qualified audit opinion | Unqualified audit opinion | Unqualified audit opinion | Unqualified audit opinion | Unqualified audit opinion | Unqualified audit opinion |
| Build a capable, ethical, and developmental state | Digitally optimised business | Digitised business processes | % implementation of the Digital Transformation Roadmap | - | - | Level 2<br><br>Developed<br><br>Not approved | 100% | 100% | 100% | 100% |

### 3.3.3 Programme Output Indicator, Annual and Targets

| Output Indicators | Annual Target 2026/27 | Q1 | Q2 | Q3 | Q4 |
|---|---|---|---|---|---|
| Percentage of critical skills retained | 80% of critical skills retained | 80% | 80% | 80% | 80% |
| Unqualified audit opinion | Unqualified audit opinion | | Unqualified audit opinion | - | - |
| % implementation of the Digital Transformation Roadmap | 100% | 40% | 60% | 80% | 100% |

### 3.3.4 Explanation of Planned Performance over the Medium-Term Period

The strategic outcome of improved public trust in property valuations is directly aligned with the National Development Plan (NDP) and the Medium-Term Development Plan (MTDP) priority of building a capable, ethical, and developmental state. The issue of land reform is becoming increasingly urgent, highlighting the need for the OVG to be urgently capacitated and to ensure that staff perform at the highest professional level. It is equally important to keep clients well-informed about changes in processes and requirements. Effective data management is a critical component of the OVG's operations, enabling the production of high-quality valuation reports while upholding the highest ethical standards. Strengthening these processes will ensure that all valuation instructions are completed efficiently and within the prescribed turnaround times, thereby accelerating land reform and contributing positively to national priorities that benefit South African society as a whole.

Over the MTEF period, planned performance targets will focus on enhancing service delivery and reinforcing ethical standards. These initiatives will ensure that the entity achieves its planned outputs, with emphasis on capacitating staff, implementing effective change management practices, maintaining high staff morale, and promoting robust data management processes. Collectively, these measures will support the strategic outcomes outlined in the OVG's Strategic Plan and reinforce public trust in the entity's mandate.

### 3.3.5 Programme Resource Considerations – Programme 3

#### *3.3.5.1 Expenditure Estimates*

| Programme | Outcome R'000 | | | Main Appropriation R'000 | Medium-Term Expenditure Estimate R'000 | | |
|---|---|---|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| MTEF Allocation | 52 958 | 61 214 | 62 324 | 65 440 | 95 799 | 99 767 | 103 089 |
| **Total** | **52 958** | **61 214** | **62 324** | **65 440** | **95 799** | **99 767** | **103 089** |

#### *3.3.5.2 Expenditure Estimates per Economic Classification*

| Programme | Outcome R'000 | | | Main Appropriation R'000 | Medium-Term Expenditure Estimate R'000 | | |
|---|---|---|---|---|---|---|---|
| | 2022/23 | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 | 2028/29 |
| Compensation of Employees | 29 797 | 30 989 | 32 228 | 33 839 | 43 267 | 45 446 | 47 487 |
| Goods and Services | 23 161 | 30 225 | 30 096 | 31 601 | 52 532 | 54 321 | 55 602 |
| **Total** | **52 958** | **61 214** | **62 324** | **65 440** | **95 799** | **99 767** | **103 089** |

### 3.3.6 Performance and Expenditure Trends

The annual appropriation from the fiscus, received as a transfer payment from the Department of Land Reform and Rural Development, is allocated, among other purposes, to cover the cost of land reform valuations carried out by the OVG in accordance with service level agreements. This programme supports the organisation by providing essential business function services, including project management, business analysis, management reporting, and transformative human resource support. It also ensures prudent financial management, effective supply chain management, coordination of policy priorities as approved by OVG management, and the provision of ICT services as a vital enabler of operational efficiency.

### 3.3.7 Key Risks

| Outcome | Key Description | Risk Mitigation |
|---|---|---|
| **Organisational excellence** | Organisational inefficiencies and effectiveness | • Conduct a work study on staff roles.<br>• Implement the outcomes of the work study.<br>• Implement effective change management initiatives in relation to project management.<br>• Finalise the mapping of "to be" business processes.<br>• Review the staff retention strategy.<br>• Identify critical policies to be reviewed, updated, developed and implemented.<br>• Review and develop priority and critical policies. |
| **Digitally optimised business** | Operating systems not aligned to the OVG's current business requirements | • Modernise business intelligence systems as part of the Business Architecture project to establish a blueprint for data management and intelligence.<br>• Automate the data assurance process.<br>• Implement business intelligence (BI) tools.<br>• Implement data collection tools.<br>• Finalise the mapping of "as is" and "to be" processes as part of the Enterprise Architecture Plan.<br>• Develop the Enterprise Architecture (EA) roadmap.<br>• Implement the valuation management system and acquire GIS, property analytics and valuation tools (Phase 1). |
| | Cybercrime/ threats - events of unauthorised access | • Develop an IT security strategy (cybersecurity) as part of the Enterprise Architecture project.<br>• Capacitate the unit with a dedicated Chief Information Security Officer (CISO) role or equivalent skills.<br>• Acquire and implement enterprise endpoint security software through managed security services.<br>• Conduct end-user cybersecurity awareness workshops.<br>• Monitor the effectiveness of firewalls.<br>• Maintain existing security controls.<br>• Implement the document management system.<br>• Configure new laptops with BitLocker encryption.<br>• Monitor unauthorised system changes through managed security services. |
| **Improved public trust in property valuations** | Inadequate stakeholder management | • Appoint a service provider to assist with the implementation of the Marketing and Communication Roadmap.<br>• Hold monthly meetings with clients and ensure that minutes are recorded, including quarterly strategic meetings with client executives, subject to the recruitment of a Customer Relations Manager.<br>• Sign an agreement with the Land Redistribution and Tenure Reform (LRTR) programme. |

# PART D
# TECHNICAL INDICATOR DESCRIPTION (TID)

# 4. PART D: TECHNICAL INDICATOR DESCRIPTION (TID)

## 4.1 Administration Indicators

| **Indicator Title** | **% of Corruption and Fraud Prevention Mechanisms Implemented** |
|---|---|
| **Definition** | This refers to the implementation of the various initiatives meant to combat fraud, corruption and unethical conduct as outlined in the fraud prevention implementation plan. |
| **Source of Data** | Approved fraud prevention implementation plan and quarterly reports (refer to Annexure A of the Document). |
| **Method of Calculation/ Assessment** | **% of corruption and fraud prevention is calculated as follows:**<br>$\% \text{ of Corruption} = \left[ \frac{\text{Number of activities implemented per the approved fraud implementation plan per Quarter}}{\text{Total Number of planned activities per Fraud Prevention Implementation Plan}} \right] \text{x}100$ |
| **Means of Verification** | Fraud Prevention Implementation Plan and quarterly reports (minutes, attendance registers, fraud risk registers) |
| **Assumptions** | • Stakeholder availability and participation<br>• Approved fraud prevention plan<br>• Availability of budget<br>• Legal challenges<br>• Policy changes |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | N/A |
| **Calculation Type** | Cumulative (year-to-date) |
| **Reporting Cycle** | Quarterly |
| **Desired Performance** | 100% |
| **Indicator Responsibility** | Executive: Governance, Risk, Compliance & Legal |

## 4.2 Valuations Indicators

<table>
<tr><th>Indicator Title</th><th>Average Number (#) of Working Days Taken to Issue a Final Valuation Certificate</th></tr>
<tr><td>Definition</td><td>To determine the average number of working days required to complete valuations in response to valuation requests received from the OVG's clients within each reporting period (Quarterly) during the relevant financial year. Working days refer to official business days, excluding weekends and public holidays. A Valuation Certificate is an official document issued by the Valuer-General (OVG) that records the determined value of a property in accordance with the Property Valuation Act (PVA), 2014 (Act No. 17 of 2014). It serves as formal confirmation that the valuation process has been completed using approved methodologies, legislative requirements, and quality assurance standards.</td></tr>
<tr><td>Source of Data</td><td>The OVG's records (supporting schedule, final valuation certificates) and Valuation Tracking System (VTS)</td></tr>
<tr><td>Method of Calculation/ Assessment</td><td>Average number () of days calculated as follows:

$$\text{Average number} = \left[\frac{\text{Sum of working days taken for all issued Final Certificates.}}{\text{Total number of issued Final Certificates.}}\right]$$

The calculation of the number of working days will be based on the date when a valuation is received and the date when a valuation is completed. 'Date of completion' means the date on which the final valuation certificate is signed.

Exception rule:<br>Valuations that are found to lack critical information after being accepted by the Project Management Office will be flagged by changing the valuation status to "Withdrawn", "Cancelled", "Rejected" or "On hold". The calculation of turnaround days will then restart from the date on which all required information is received or corrected. This will also apply to valuations submitted with incorrect instructions (for example, where market value is requested instead of current use value or historical market value).

The following table refers:
<table>
<tr><th>Submission Period</th><th>Reporting Period</th></tr>
<tr><td>01 April 2026 – 30 June 2026</td><td>Quarter 2</td></tr>
<tr><td>01 July 2026 – 30 September 2026</td><td>Quarter 3</td></tr>
<tr><td>01 October 2026 – 17 January 2027</td><td>Quarter 4</td></tr>
</table>
</td></tr>
</table>

| Indicator Title | Average Number (#) of Working Days Taken to Issue a Final Valuation Certificate |
|---|---|
| **Means of Verification** | • Valuation certificates<br>• Valuation listings<br>• Valuation reports |
| **Assumptions** | • Valuers have timely access to properties for inspections<br>• All required valuation information is provided without delays<br>• External stakeholders (clients, municipalities) respond in a timely manner<br>• No major regulatory or legal delays affecting valuation completion |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | By ensuring timely valuations, the indicator contributes to improving the efficiency of land reform programmes in South Africa by facilitating faster decision-making on land acquisition and compensation. |
| **Calculation Type** | Cumulative (year-end) |
| **Reporting Cycle** | Quarterly |
| **Desired Performance** | 50 working days |
| **Indicator Responsibility** | Executive: Valuations |

<table>
<tr><th>Indicator Title</th><th>% Completion of Valuation Requests Submitted by Clients within Submission Timelines</th></tr>
<tr><td>Definition</td><td>To measure the percentage of valuations performed in relation to valuation requests submitted by clients within the specified submission timelines, as specified in the table below.<br><br>The turnaround time for issuing a valuation certificate is 50 working days from the date of request.</td></tr>
<tr><td>Source of Data</td><td>The OVG's records (supporting schedule, final valuation certificates) and Valuation Tracking System (VTS)</td></tr>
<tr><td>Method of Calculation/ Assessment</td><td>

$$\% \text{ Completion} = \left[\frac{\text{Number of completed valuations}}{\text{Total Number of valuations}}\right] \times 100$$

The valuation requests to be performed within the financial period of 2026/2027, per quarter, must be submitted by Clients within the following specified submission timelines:

<table>
<tr><th>Submission Period</th><th>Reporting Period</th></tr>
<tr><td>01 April 2026 – 30 June 2026</td><td>Quarter 2</td></tr>
<tr><td>01 July 2026 – 30 September 2026</td><td>Quarter 3</td></tr>
<tr><td>01 October 2026 – 17 January 2027</td><td>Quarter 4</td></tr>
</table>

Exception rule:<br>Valuations that are found to lack critical information after being accepted by the Project Management Office will be flagged by changing the valuation status to "Withdrawn", "Cancelled", "Rejected" or "On hold". The calculation of turnaround days will then restart from the date on which all required information is received or corrected. This will also apply to valuations submitted with incorrect instructions (for example, where market value is requested instead of current use value or historical market value).

For all valuations that are not completed before the reporting period (quarter), deviating from the specified timelines, a variation procedure in the form of a calculation will have to be applied as follows:

$$\% \text{ Completion} = \left[\frac{\text{Number of Completed Valuations in the Submission Period + Number of Completed Valuations in the Varying Period}}{\text{Total Number of Valuations}}\right] \times 100$$

</td></tr>
</table>

| Indicator Title | % Completion of Valuation Requests Submitted by Clients within Submission Timelines |
|---|---|
| **Means of Verification** | • Final valuation certificates<br>• A listing of all valuations received within the specified times. |
| **Assumptions** | • Staff availability to conduct valuations within specified timeframes<br>• Contracts signed with external valuers for additional capacity<br>• Clients submit valuation requests within agreed timelines<br>• Access to necessary property and market data is available without disruption<br>• No unforeseen regulatory or legal delays affecting completion |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | Efficient processing of off-schedule valuation requests supports land reform initiatives by ensuring property valuations are completed without undue delays, even for late submissions. |
| **Calculation Type** | Cumulative (year-end) |
| **Reporting Cycle** | Quarterly |
| **Desired Performance** | 100% |
| **Indicator Responsibility** | Executive: Valuations |

| Indicator Title | % Completion of Valuation Requests Submitted Outside the Specified Submission Timelines |
|---|---|
| **Definition** | To measure the percentage of valuations performed in relation to valuation requests submitted outside the specified submission timelines as stated below:<br>**Submission Period**<br>18 January 2027 – 31 March 2027<br><br>It takes 50 working days to complete current valuations, while historical and market valuations take 30 working days to complete.<br><br>**Market and historical** valuations requests received from **18 January 2027 to 28 February 2027** will be reported under this indicator and must be finalised by **31 March 2027.**<br><br>**Market and historical** valuations requests received from **1 March to 31 March 2027** are considered late submissions and may not be finalised by the end of the financial year, and will be included in the cumulative valuation population in the following financial year (1 April 2027).<br><br>**Current valuations** requests received from **19 January 2027 to 31 March 2027** are considered late submissions, and may not be finalised by the end of the financial year, and will be included in the cumulative valuation population in the following financial year (1 April 2027). |
| **Source of Data** | The OVG's records (supporting schedule, final valuation certificates) and Valuation Tracking System (VTS) |
| **Method of Calculation/ Assessment** | $\% \text{ Completion} = \left[ \frac{\text{Number of completed valuations}}{\text{Total Number of valuations}} \right] \times 100$<br><br>**Exception rule:**<br>Valuations that are found to lack critical information after being accepted by the Project Management Office will be flagged by changing the valuation status to "Withdrawn", "Cancelled", "Rejected" or "On hold". The calculation of turnaround days will then restart from the date on which all required information is received or corrected. This will also apply to valuations submitted with incorrect instructions (for example, where market value is requested instead of current use value or historical market value). |

| Indicator Title | % Completion of Valuation Requests Submitted Outside the Specified Submission Timelines |
|---|---|
| **Means of Verification** | • Valuation certificates<br>• Valuation listings<br>• Valuation reports |
| **Assumptions** | • Valuers have timely access to properties for inspections<br>• All required valuation information is provided without delays<br>• Late submission of requests does not exceed available processing capacity<br>• Availability of valuation experts to handle requests outside the specified timelines<br>• No unexpected regulatory or legal delays affecting completion<br>• All the valuations that were not considered for calculation in the current financial year's APR will form part of % Completion of Cumulative Valuations' Indicator in the following financial period<br>• Only valuation requests that have been Unanticipated by the clients as at 18 January 2027 will be considered for finalisation on or before 31 March 2027 |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | Efficient processing of off-schedule valuation requests supports land reform initiatives by ensuring property valuations are completed without undue delays, even for late submissions. |
| **Calculation Type** | Non-cumulative |
| **Reporting Cycle** | Annually |
| **Desired Performance** | 100% |
| **Indicator Responsibility** | Executive: Valuations |

| Indicator Title | % Completion of Unanticipated Valuation Requests Submitted within the Specified Submission Timelines |
|---|---|
| **Definition** | The percentage of unanticipated valuation requests (i.e., valuation requests not included in the approved Annual Performance Plan) that are completed and formally submitted to the requesting party within the approved submission timelines.<br>• "Unanticipated" includes valuations arising from court orders, **urgent land reform matters, expropriation directives, settlements/ negotiations, legislative or policy changes, disaster/emergency needs, or adhoc requests from client departments**<br><br>The purpose is to measure the percentage of unanticipated valuations performed in relation to valuation requests submitted within the specified submission timelines as stated below:<br>**Submission Period**<br>18 January 2027 – 31 March 2027<br><br>**It takes 50 workings days to complete current valuations while historical and market valuations take 30 working days to complete.**<br><br>**Market and Historical** valuations received from **1 March to 31 March 2027** and requested to be unanticipated by the client may be finalised by the end of the financial year. All completed unanticipated valuations will be reported in the current financial year.<br><br>**Current valuations** requests received from **18 January 2027 to 31 March 2027** and requested to be unanticipated by the client may be finalised by the end of the financial year. All completed unanticipated valuations will be reported in the current financial year. |
| **Source of Data** | The OVG's records (supporting schedule, final valuation certificates) and Valuation Tracking System (VTS) |
| **Method of Calculation/ Assessment** | $\% \text{ Completion} = \left[ \frac{\text{Number of completed unanticipated valuations}}{\text{Total Number of unanticipated valuations}} \right] \times 100$<br><br>**Exception rule:**<br>Valuations that are found to lack critical information after being accepted by the Project Management Office will be flagged by changing the valuation status to "Withdrawn", "Cancelled", "Rejected" or "On hold". The calculation of turnaround days will then restart from the date on which all required information is received or corrected. This will also apply to valuations submitted with incorrect instructions (for example, where market value is requested instead of current use value or historical market value). |

| Indicator Title | % Completion of Unanticipated Valuation Requests Submitted within the Specified Submission Timelines |
|---|---|
| **Means of Verification** | • Emails and memorandum/letters<br>• Valuation certificates<br>• Valuation listings<br>• Valuation reports |
| **Assumptions** | • Valuers have timely access to properties for inspections<br>• All required valuation information is provided without delays<br>• Availability of valuation experts to handle requests outside the specified timelines<br>• No unexpected regulatory or legal delays affecting completion<br>• All valuations that were not considered for calculation in the current financial year's APR will form part of the '% Completion of Cumulative Valuations' indicator in the following financial period |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | Efficient processing of off-schedule valuation requests supports land reform initiatives by ensuring property valuations are completed without undue delays, even for late submissions. |
| **Calculation Type** | Non-cumulative |
| **Reporting Cycle** | Annually |
| **Desired Performance** | 100% |
| **Indicator Responsibility** | Executive: Valuations |

| Indicator Title | % Completion of Cumulative Valuations |
|---|---|
| **Definition** | This indicator measures the percentage of valuations carried over from the previous financial year (before 31 March 2026) that are not completed as at 31 March 2026. |
| **Source of Data** | The OVG's records (supporting schedule, final valuation certificates) and Valuation Tracking System (VTS) |
| **Method of Calculation/ Assessment** | **% completion is calculated as follows:**<br><br>$$\% \text{ Completion} = \left[ \frac{\text{Total number of cumulative valuations completed}}{\text{Total number of cumulative valuations}} \right] \times 100$$<br><br>**Exception rule:**<br>Valuations that are found to lack critical information after being accepted by the Project Management Office will be flagged by changing the valuation status to "Withdrawn", "Cancelled", "Rejected" or "On hold". The calculation of turnaround days will then restart from the date on which all required information is received or corrected. This will also apply to valuations submitted with incorrect instructions (for example, where market value is requested instead of current use value or historical market value). |
| **Means of Verification** | • Valuation certificates<br>• Valuation listings<br>• Valuation reports |
| **Assumptions** | • Valuers have timely access to properties for inspections<br>• All required valuation information from the previous financial year is available<br>• There are sufficient resources (internal/external valuers) to clear the backlog<br>• No additional legal or regulatory challenges delay outstanding valuations |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | The timely completion of cumulative valuations supports land reform initiatives by ensuring that outstanding property valuations are finalised, preventing delays in land acquisition and compensation processes. |
| **Calculation Type** | Non-cumulative |
| **Reporting Cycle** | Annually |
| **Desired Performance** | 100% |
| **Indicator Responsibility** | Executive: Valuations |

## 4.3 Operations Indicators

| Indicator Title | Unqualified Audit Opinion |
|---|---|
| **Definition** | To demonstrate that effective and efficient systems of internal controls are in place and the financial statements are a fair reflection of the financial position, financial performance, and cash flows through an independent audit report. |
| **Source of Data** | Management letter and final Audit Report |
| **Method of Calculation/ Assessment** | An unqualified audit opinion is determined by AGSA based on its audit of financial statements, including compliance with accounting standards and internal controls.<br><br>The targeted audit outcome is for the financial period of 2025/26. |
| **Means of Verification** | Detailed, dated, and signed Audit Report |
| **Assumptions** | • Financial statements captured accurately<br>• Compliance with laws and regulations<br>• Management cooperation and timely submission of supporting documents |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | N/A |
| **Calculation Type** | Non-cumulative |
| **Reporting Cycle** | Annual |
| **Desired Performance** | Unqualified Audit Opinion |
| **Indicator Responsibility** | Executive: Financial Management Service |

| Indicator Title | % Critical Skills Retained |
|---|---|
| **Definition** | This indicator measures the percentage of critical skills retained within the organisation. Critical skills refer to positions that are essential for the organisation's key functions, as specifically defined in the approved Critical Skills Policy. Retention is measured based on employees remaining employed in these critical positions for the full reporting period. |
| **Source of Data** | Data is sourced from establishment and payroll reports. |
| **Method of Calculation/ Assessment** | $\%\ \text{Critical Skills} = \left[ \dfrac{\text{Total number of critical positions retained}}{\text{Total number of Established Critical Positions}} \right] \times 100$ |
| **Means of Verification** | • Approved organisational structure<br>• Establishment report and list of critical posts retained<br>• List of critical skills<br>• Retention Strategy |
| **Assumptions** | • Approved organisational structure<br>• List of critical skills<br>• Availability of competitive retention mechanisms (e.g., career development plans, competitive salaries) |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | N/A |
| **Calculation Type** | Cumulative |
| **Reporting Cycle** | Quarterly |
| **Desired Performance** | Maintain an 80% retention of critical positions |
| **Indicator Responsibility** | Executive: Corporate Affairs |

| Indicator Title | % Implementation of the Digital Transformation Roadmap |
|---|---|
| **Definition** | This indicator measures the implementation of the activities informing the Digital Transformation Roadmap under each period of reporting. |
| **Source of Data** | • Approved Digital Transformation Roadmap<br>• Project performance reports |
| **Method of Calculation/ Assessment** | **% implementation of the digital roadmap () is calculated as follows:**<br>$\% \text{ of Implementation} = \left[ \frac{\text{Number of activities implemented per the approved Digital Transformation Roadmap per Quarter}}{\text{Total Number of planned activities per approved Digital Transformation Roadmap}} \right] \times 100$ |
| **Means of Verification** | • Digital Transformation Roadmap<br>• Implementation plan<br>• Quarterly implementation progress reports |
| **Assumptions** | • Availability of financial and human resources<br>• Executive support<br>• Stakeholder collaboration<br>• System compatibility and integration |
| **Disaggregation of Beneficiaries (where applicable)** | N/A |
| **Spatial Transformation (where applicable)** | N/A |
| **Calculation Type** | Cumulative (year-to-date) |
| **Reporting Cycle** | Quarterly |
| **Desired Performance** | 100% implementation of all activities in the approved Digital Transformation Roadmap |
| **Indicator Responsibility** | Executive: Corporate Affairs |

# ANNEXURE A: FRAUD IMPLEMENTATION PLAN

| | Activities | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 |
|---|---|---|---|---|---|
| 1 | Review of the code of conduct (Approved) | √ | | | |
| 2 | Ethics management framework (Approved) | √ | | | |
| 3 | Review the Ethics Management Policy (Approved) | | | | √ |
| 4 | Review the Fraud Prevention Policy (Approved) | | | | √ |
| 5 | Review the Fraud Prevention Procedure (Approved) | | | | √ |
| 6 | Review of Investigations Management Policy (Approved) | √ | | | |
| 7 | Ensure the functioning of the Ethics Management Committee | √ | √ | √ | √ |
| 8 | Conduct a Fraud and Ethics Awareness Workshop for internal and external stakeholders (Oversight Committees) | | √ (Internal) | | √ (External) |
| 9 | Facilitate and report on annual financial disclosures | | | | |
| 10 | Follow-up on Fraud Risk Register action plans | | √ | | |
| 11 | Follow-up on Ethics Risk Register action plans | | √ | √ | √ |
| 12 | Implementation of the Anti-Corruption Hotline | | √ | √ | √ |
| 13 | Maintain an irregular, fruitless and wasteful expenditure register that highlights incidents where fraud is highlighted | √ | √ | √ | √ |
| 14 | Whistleblowing Policy (Approved) | √ | | | |
| | | 4 | 8 | 12 | 14 |
| | | 20% | 50% | 80% | 100% |
| | **Total number of activities** | **14** | | | |

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Office of The Valuer-General