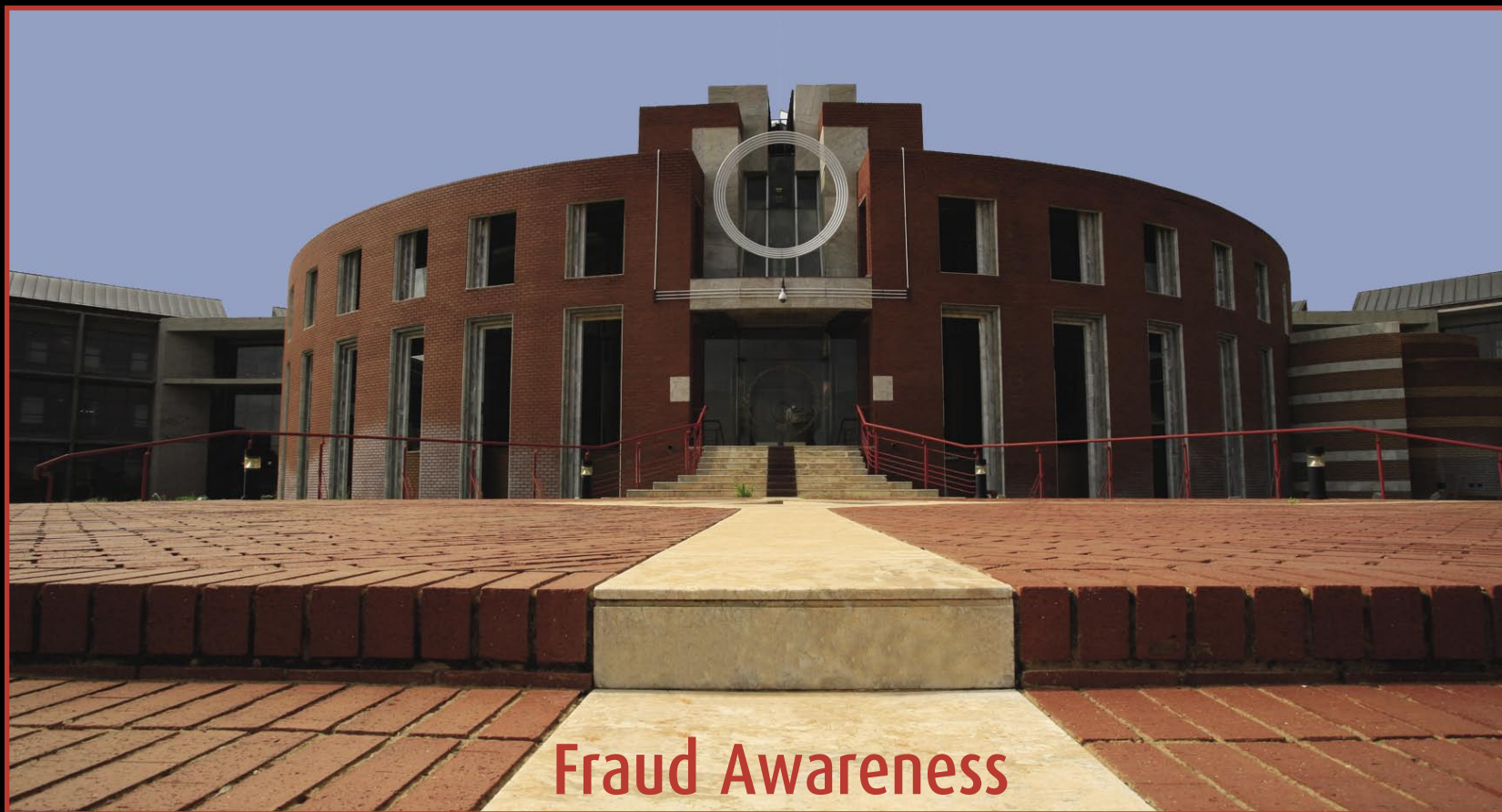




Provincial Treasury



# Fraud Awareness and Preventative Framework

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## message from the MEC for Finance



MEC Maureen Modiselle

*In 1997 the South African Government initiated a National Anti-Corruption Campaign and expressed its commitment to fight fraud and corruption in the Public Service. From this, a National Public Service Anti-Corruption Strategy was developed to prevent and combat corruption through a variety of supportive actions.*

*As one of those actions, the Public Finance Management Act (PFMA) was enacted, together with the accompanying Treasury Regulations. These documents prescribe that "fraud prevention plans" be developed to limit the risk of fraud, while creating awareness and promoting ethical business conduct.*

*In absence of another similar provincial exercise and in line with the well known indigenisness proverb, "Until the lions have their storytellers, tales of the hunt will always glorify the hunter...", the North West Provincial Treasury has developed this Fraud Awareness and Preventative Framework. This province is committed to high legal, ethical and moral standards and all employees are expected to share this commitment.*

# introduction

**“It’s YOUR budget; become a player” was launched in the North West Province together with the announcement of the 2006/07 budget. The philosophy of this campaign has been derived from the traditional tools of African legal philosophy as illustrated in a story published in Lovedale Press, 1970. The story is of a dispute between twins about who should be seen as the successor of their father, Vuyisile.**

The first twin, Babini, was born at sunrise and the second, Wele, was born at midday. The twins’ grandmother, Teyase, and their aunt Yiliwe monitored the birth. According to the “ingqithi” tradition the women cut the tip of the small finger of the hand that appeared first. However, the pain caused the hand to be retracted into the body and, surprisingly, the baby that was born first did not have the cut on his finger. The baby with the cut finger was only born at midday. Wele lost his claim for recognition, as the successor to his late father as the local inkundla on the basis that Babini had been born first and, according to the primogeniture rule, was now the head of the family. Wele appealed to King Hintsa’s inkundla, which was the highest pre-colonial decision-making authority in the area. Wele’s case was based on five grounds:

- First he argued that Babini’s birth before his confirmed his seniority, because the servant goes first to smooth the way for the master.
- Secondly, he was the first to undergo the ingqithi custom.
- Thirdly, he had bought the family headship through the inkwili bird when, as boys, they were hunting together and Babini returned empty-handed and it was decided that he should give some of his abundant prey to Babini. Wele gave the inkwili bird to Babini, but not before insisting that he take an oath that Wele could take over the headship.

- Fourthly, Wele was the first to undergo circumcision on the occasion of their initiation into manhood.
- Finally, Wele had taken full responsibility for the administration of the home since the death of their father.

These facts were not disputed by Babini who claimed that they were so nonsensical as to leave his claim for headship by virtue of primogeniture intact. The matter was then postponed for a month and the “inkundla” ordered that arrangements should be made to solicit the advice of Khulile Majeke, a very old man who had undergone circumcision more than 110 years earlier and who was unequalled in his expertise and experience on customary precedent. Meanwhile, debate in the family and the community was as aggressive as it was divisive. Khulile in his testimony confirmed the principle of primogeniture because the most senior son of the family is privileged to have had access to certain information, relatives and people and his other sibling did not have this. But he also submitted with great humility that even his age and experience did not provide him with a ready solution to the case of the twins who had the same exposure to family information. He quoted the case of “Nkosi Yamntu”, however, where one of the 30 community’s ancient kings had bought the position of seniority from his senior twin with “icongwane” (steak/meat) and became a king. Therefore, said “Khulile”, the rule of succession is altered in some cases.

King Hintsa held: “Wele, you go home and continue the good work you have always been doing of looking after your dead father’s stock and family, and you must come and report here anything that is hindering you in this regard.” To Babini the king said: “As you have heard, great son of Vuyisile, having listened to this difficult case that was brought by you people, and having heard the responsibilities that have been imposed upon your brother by this “inkundla”, you go home and assist him in looking after your family and livestock and all matters pertaining thereto; and give him a hand in solving any problems that need to be attended to; so that your unity could be observed even by us from this palace; you must respect and obey him.”

The following observations can be made based on the above about the African approach to law and legal conflicts:

- Matters of law engaged the whole community and were not the domain of a few legal experts.
- Legal solutions were also sought in historical analogies and precedents, like Western law, but legal rules were applied in a flexible fashion.
- In this way factors like the uniqueness of twins, the experience of both, the good work and responsibility were taken into consideration, not the mere question of who had been born first.

## Our goal is to turn every citizen of the North West Province into “a player”

- Equally important was the weight given to the role played by the twins in trying to resolve this dispute in their youth. In fact the role of precedent regarding the “inkwili bird” was of particular importance.
- Last, but not least, attention should be given to the decisive role of the women. Not only did they act as birth monitors, but it was their evidence regarding Wele’s responsibilities at home and Babini’s neglect that provided the final solution to the matter.
- This fact, together with the weight given to the evidence of Khulile, indicates that the community regarded everyone as equally worthy of concern, and that everyone was capable of influencing important decisions regardless of age, gender or status. Most importantly, the king did not play any prominent role during the proceedings, and only issued the final word after everyone had made their contributions. The king considered himself bound by custom as revealed in the evidence of the youths, the women and its contextualisation of the expert evidence.

“It’s YOUR budget; become a player” is founded on these historic principals. The campaign is an attempt to get every citizen in the province to do their bit to

ensure that all the budgeted funds are spent where intended in terms of the budget statement and that none of the funds are lost due to poor administration, wasteful practices by government officials, or fraud, theft and corruption by any stakeholder.

Prevention is better than any cure which we might have. Seemingly insignificant wastage, poor administration, fraud, theft and corruption all eat away at our slice of the cake. If the cake is shared as intended, all of us will benefit. If not, only a handful of perpetrators take the benefit for themselves. Therefore, if every citizen in the Province buys into this approach, and “becomes a player”, it will be impossible for those few individuals to spoil our party. By this we mean that we should all take responsibility upon ourselves and our friends and family, and where we see these losses occurring, we should act by speaking out against these practices or, as a last resort, by blowing the whistle on these few perpetrators among us.

The Fraud Awareness and Preventative Framework together with the Regulatory Framework is intended to create awareness at all levels of society, educating us all in the relevant controls, procedures and Acts and helping us to realise the importance of protecting our slice of the cake for the greater good of many rather than watching it being consumed by a few.





# It's YOUR budget; become “a player”

There are basically four types of responses to these initiatives. We have caricatured these responses so that each of us can look at ourselves to determine whether we are making a positive difference in South Africa. Ask yourself the following questions.

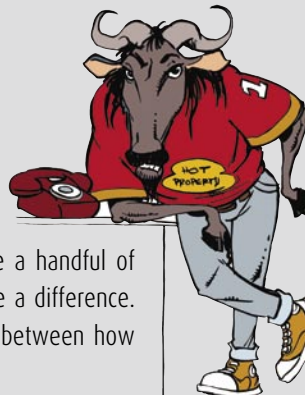


Am I like Lizz, the spectator just turns a blind eye, and does not want to get involved?

Am I like Humphey who criticises every thing around him (especially the government) without offering any solutions?



Am I like on-the-take Jake, who is the cause of these problems? Jake is a manipulator who looks for weaknesses in systems and procedures and then manipulates them for his own benefit.



Am I a real player in this country? There are a handful of individuals, like Kelebogile, who want to make a difference. These are the people who build solid bridges between how things are right now, and how they should be.



Our goal is to turn every citizen of the North West into “a player”. In an effort to make the required soul-searching exercise appealing to citizens of all ages, we decided get as many people as possible to participate in a little game, answering a few questions and comparing their responses to the four caricatures. If honest soul-searching reveals a weakness in our responses, this book, the Fraud Awareness and Preventative Framework, can provide guidelines on how each of us can become players.

The content of this document applies to any irregularity involving employees, consultants, vendors, contractors, or any other parties with a business relationship with the North West Provincial Government. The aim of the document is to empower public service employees and other stakeholders (through awareness, training and education) to pro-actively address the wasteful practices, theft, fraud and corruption that impact their working environments.

This guide will also be useful for members of the public who want to become “a player”, but do not have the necessary training, skills or background. Part of this document explains in very basic terms where the budgeted money comes from, what it is intended for, and the effects of wasteful practises, fraud theft and corruption on the originally intended outcome and subsequently the future.

# How our taxes relate to the budget

Sources of fraud detection	
Internal tip-off	17%
External tip-off	11%
Other 'chance' means/accident	6%
Internal audit	26%
Law enforcement investigations	4%
Corporate security	4%
Whistle blowing hotline	3%
Changes in personnel duties	3%
Risk management	3%
Other systems	23%

The most threatening issues affecting our budget are theft, fraud and corruption. In a recent Global Economic Crime Survey, done by Pricewaterhouse Coopers International, it was found that within the private companies surveyed, fraud rose from 51% in 2003 to 77% in 2005 in Africa alone. This is a frightening 26% increase. The bitter experience of half the companies surveyed was that the perpetrators of fraud were from among their own staff.

## Where does government money come from?

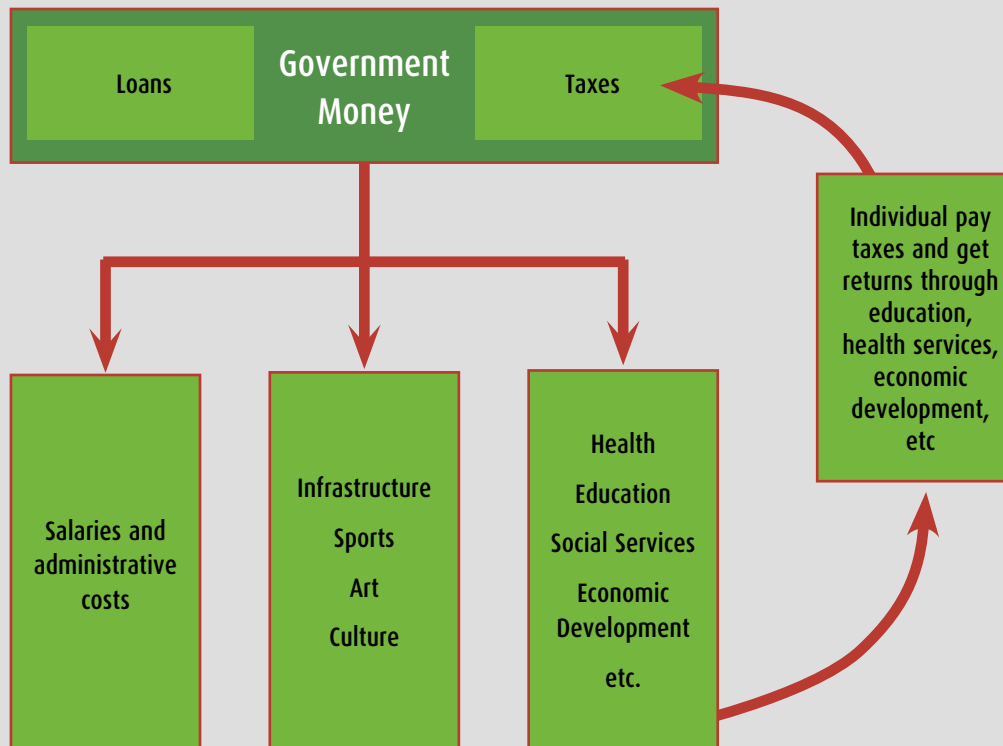
Most government funds come from loans and taxes. We all pay tax in one way or another, whether it is Value Added Tax (VAT) when we purchase something at the shop, or whether it is Income Tax on our earnings, a Levy such as those included in the fuel price, a Motor Vehicle License Fee or Property Rates and Taxes paid to the Municipality.

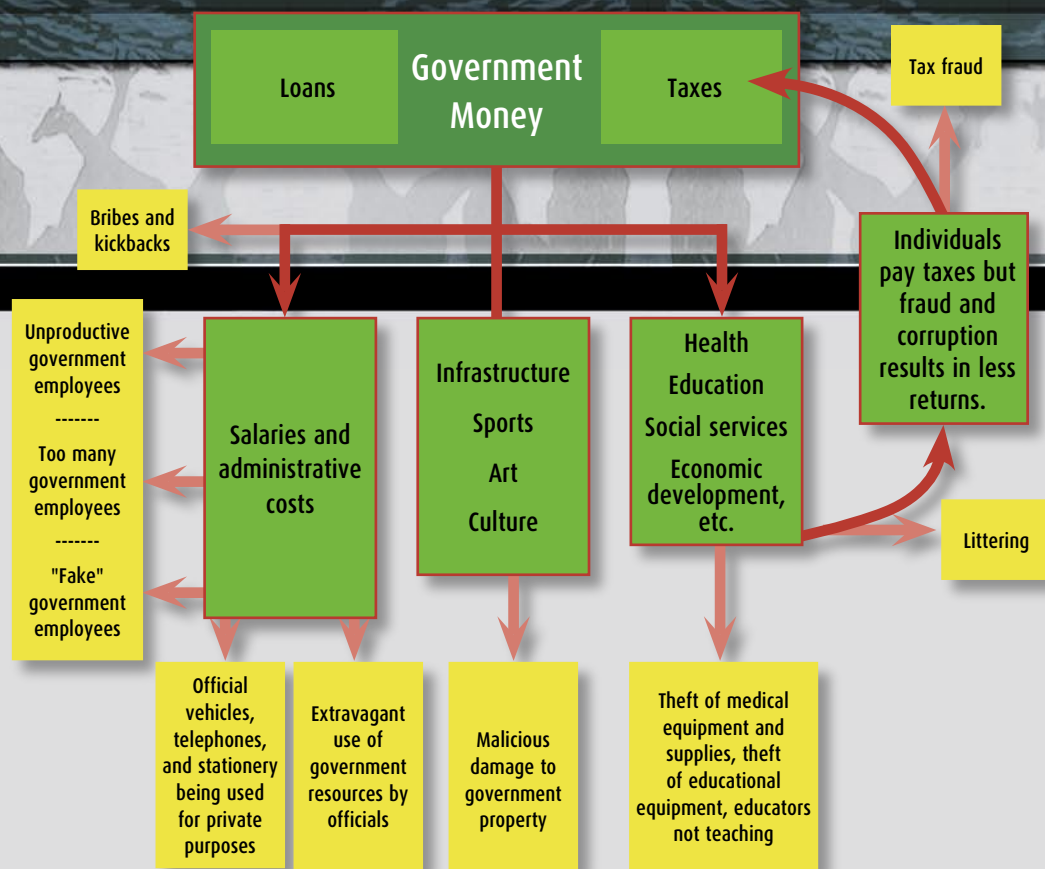
## What happens to the money that has been collected?

The money is collected by various government organisations across three spheres of government (National, Provincial and Local). The politicians at the different levels (Members of Parliament, The Provincial Legislatures and the Local Councils) take a vote which decides how the money will be allocated. Simplified, the money is allocated to:

- salaries and administrative costs of government officials;
- priorities that include health, education, social services, and economic development; and
- provisions for infrastructure, sports, art and cultural.

## An efficient budget





is supplied, the less we have to spend on housing, education, health, economic development and social development.

- **Wasteful, dangerous and malicious practices.** The more we fail to discourage our families, relatives, friends, neighbours and fellow citizens from engaging in (normally thought to be) insignificant practices such as littering, malicious damage to property, non-adherence to road traffic signs, and reckless and negligent driving, the less money we have to spend on more important issues such as housing, education, health, economic development and social development.

## What affects the final distribution of the money?

The most common issues that affect the final distribution of the money are:

- **Salaries and administration costs of government employees.** The more government employees we appoint (who might not even be productively working for the entire official working hours), the less money we have to spend on more important issues such as housing, education, health, economic development and social development.

- **Misuse of government assets by government employees.** The more we allow government employees to misuse assets like telephones and government vehicles at their convenience for private purposes, the less money we have to spend on more important issues such as housing, education, health, economic development and social development.
- **Extravagant use of resources by government employees.** The more we allow government employees to stay in fancy accommodation for so-called official trips, paying for expensive and unnecessary training courses which are often not job related, and having long meetings where food

## Why do we say the above practises effect the budget negatively; they seem to be a form of job creation?

If we take the issue of littering as one example, we find that Municipalities have to employ many unskilled workers to clean up the rubbish which we, the citizens, just threw down on the ground. This runs into hundreds of millions of Rands annually. If we encourage our families, relatives, friends, neighbours and fellow citizens not to litter and we save, say, 50% of this money, we could probably pay for the education and training of half of these unskilled workers to enable them to contribute at a higher, more skilled level of the economy, earn more money for themselves, and uplift them in the society.



# Most frequently asked questions

## What is “fraud”?

Everyone should familiarise themselves with the types of improprieties (“fraud”) that might occur within their areas of responsibility and be alert to any indication of irregularity. The following definitions are provided to clarify terminology relating to common law crimes:

- Theft is the unlawful removal of property. Receipt of stolen property is also a criminal offence.
- Fraud is intentional misrepresentation which causes prejudice to another.
- Forgery is committed by making a false document, or altering something on a document, with the intent to defraud.
- Extortion is when one person intentionally pressurises another to perform a task or part with assets which they would not have otherwise intended.
- Malicious injury to property is the intentional damage to the property of another.

In the Provincial Government, more specific fraudulent or corrupt acts may include:

- **Systems issues** where a process or system is prone to abuse by employees, the public or other stakeholders, eg. the award of tenders or orders for goods and services; the collection of revenue and claims for travel and subsistence compensation;
- **Financial issues** where individuals or companies fraudulently obtain funds from Government, eg. interception of warrant vouchers; invalid invoices or invoices for work not performed; “ghost employees”; theft of funds;
- **Equipment and resource issues** where Government equipment is utilised for personal benefit or stolen, eg. theft of assets; personal use of resources; irregular destruction, removal or abuse of records;
- **Other issues** such as activities undertaken by Government employees, which may be against policies or fall below established ethical standards, eg. acceptance of “kickbacks” or bribes; conflicts of interest; nepotism; favouritism; and deliberately omitting or refusing to report or act upon reports of any fraud.

## What should one do if suspected fraudulent actions have taken place?

Experience has shown that employees and other stakeholders are reluctant to report fraud for fear of victimisation. The information detailed below will assist employees in addressing this fear. The process to report fraud and the investigation thereof is illustrated below.

### Reporting procedures for fraud and resolution of reported incidents

All managers are responsible for the detection, prevention and preliminary investigation of fraud and must report all incidents and allegations of fraud to the Anti-Corruption Hotline.

Employees who have information of possible fraud, corruption or other unlawful or irregular activity by their employer or co-employees can report that activity, provided they have information that:

- a crime has been, or is likely to be committed by an employer or employee;
- an employer or employee has failed to comply with an obligation imposed by law;
- a miscarriage of justice has or is likely to occur because of an employer’s or employee’s actions;

Anti-Corruption  
**HOTLINE**  
0800 701 701



- the health and safety of an individual has been, or is likely to be endangered;
- the environment has been, or may be endangered;
- unfair discrimination is being practised;
- any of the above has been, or may be concealed.

Concerns arising from an employee's moral, ethical, or behavioural conduct that does not involve fraud, should be resolved by line management and the relevant Human Resource Manager. No person will suffer any penalty or retribution for reporting suspected or actual incident of fraud in good faith. Confidentiality will be maintained in respect of reports made in good faith but which, following investigation, cannot be substantiated. All managers should however discourage employees or other persons from making allegations that are false and made with malicious intentions. Where such allegations are discovered, the person who made the allegations must be subjected to firm disciplinary or other appropriate action.

The reporting individual should not:

- contact the suspected individual in an effort to determine facts or demand restitution;
- discuss the case, facts, suspicions, or allegations with anyone outside the Department unless specifically asked to do so by the Legal Division or the Fraud Investigation Officer; or
- discuss the case with anyone within the Department other than the Fraud Investigation Officer, legal staff, or individuals within the Department who have a legitimate need to know.

### What should members of the public or providers of goods and/or services do if they suspect fraud?

The NWPG encourages members of the public or providers of goods and services that suspect fraud to contact the Anti-Corruption Hotline, or any other member of senior management in the Department of Finance.

### How will allegations of fraud be dealt with and resolved by the NWPG?

Great care must be taken in the investigation of suspected improprieties or irregularities so as to avoid mistaken accusations or alerting suspected individuals that an investigation is under way. For issues raised by

employees, members of the public or providers of goods and services, the action taken by the Provincial Treasury will depend on the nature of the concern. Any investigative activity required will be conducted without regard to any person's relationship to the organisation, position or length of service. The matters raised may:

- be investigated internally by the Office of the Premier; and/or
- referred to the South African Police Service (SAPS) or other law enforcement agency.

Please note that any fraud committed by an employee or any other person will be pursued by thorough investigation and to the full extent of the law, including (where appropriate) consideration of:

- in case of employees, taking disciplinary action within a reasonable period of time after the incident;
- instituting civil action to recover losses;
- initiating criminal prosecution by reporting the matter to SAPS or any other relevant law enforcement agency; and
- any other appropriate and legal remedy available.

# Anti-Corruption HOTLINE

## 0800 701 701



The investigation team may include members of other departments who have investigatory skills and experience. The investigation will not be directed by those involved with reporting suspicions or by those working in the suspected environment or having responsibilities for the activities, which may have been subject to fraud. This has the dual benefit of preserving objectivity and independence as well as the avoidance of barring line management from subsequent involvement in any disciplinary proceedings.

The fraud investigation officer, members of the investigation team and, where applicable members of the Misconduct Unit, will have:

- free and unrestricted access to all Departmental premises, whether owned or rented;
- the authority to examine, copy, and/or remove all or any portion of the contents of files, desks, cabinets, and other storage facilities on the premises without prior knowledge or consent of any individual who may use or have custody of any such items or facilities when it is within the scope of their investigation. This authority extends to all items, of either a business or personal nature, located in departmental storage media or loose on departmental premises. It however does not extend to personal items contained in employee's own briefcases, handbags or clothing, which will only

be inspected if absolutely necessary and with the owners' consent; and

- the authority to interview employees of the Department concerned and others who may be of assistance in ensuring that a full and accurate understanding of events is obtained. No presumption of guilt will be made and witnesses to the events may be interviewed in addition to any suspects. Employees have the right not to answer questions and it is understood that any statements made during interviews are voluntary.

### What will happen if the perpetrator is found guilty?

If the investigation substantiates that fraudulent activities have occurred, the fraud investigation officer and/or legal department will issue reports to appropriate designated personnel and, if appropriate, to the Head of the Department and the MEC concerned.

If an investigation results in a recommendation to initiate disciplinary proceedings against an individual, the recommendation will be reviewed for approval by designated representatives from the Misconduct Unit (Office of the Premier) and if necessary, by external council. The fraud investigation officer does not have the authority to discipline or terminate an employee. However, individuals who conducted an investigation

may be required to present the full results of the investigation at the disciplinary hearings in an impartial and objective manner.

Managers are required to ensure that losses or damages suffered by the NWPG as a result of all reported acts committed or omitted by an employee or any other person are recovered from such employee or other person if he or she is found to be liable.

### How will confidentiality be ensured?

The informer or complainant may choose to remain anonymous and such anonymity will be respected, although the identity of the complainant is preferable and would assist the investigation. There is no obligation on a staff member who becomes aware that a default or unlawful act has been committed to disclose what he knows to any third party, except by way of subpoena.

All information relating to fraud that is received and investigated will be treated confidentially. The progression of investigations will be handled in a confidential manner and will not be disclosed or discussed with any person other than those who have a legitimate right to such information, provided that the information is not public knowledge. Confidentiality is important in order to avoid damaging the reputations of persons suspected, but subsequently found innocent of wrongful conduct.



No person is authorised to supply any information with regard to allegations or incidents of fraud to the media without the express permission of the Executive Authority. There are, however, circumstances where, in spite of any duty of confidentiality, a staff member may be obliged to disclose information to a third party. Even if a staff member is not obliged to disclose the information, he/she may be free to do so if he/she concludes that it is in the public interest or for his/her own protection.

In addition to the protection provided by the Office of the Premier and the relevant Department by guaranteeing anonymity if the party concerned should so wish, the employee or other complainant is also protected by the Protected Disclosures Act. This Act was promulgated to facilitate reporting by employees (whistle blowers) of fraud, corruption or other unlawful or irregular actions by their employer(s) or co-employees without fear of any discrimination or reprisal by their employer(s) or co-employees.

The Protected Disclosure Act prohibits an employer from reacting to an employee's detriment if his/her disclosure is covered by the Act. This implies that an employer may not:

- dismiss, suspend, demote, harass or intimidate the employee;
- subject the employee to disciplinary action;
- transfer the employee against his/her will;
- refuse due transfer or promotion;



- alter the employment conditions of the employee unilaterally;
- refuse the employee a reference or provide him/her with an adverse reference;
- deny appointment;
- threaten the employee with any of the above; or
- otherwise affect the employee negatively.

Apart from the protection mentioned above, employees dismissed or otherwise discriminated against also have wide protection under the Labour Relations Act, 66 of 1995.

- In terms of the Labour Relations Act, discrimination against employees in any manner as described above, will entitle the employee to approach the Commission for Conciliation, Mediation and Arbitration (CCMA) which has a wide range of remedies, including reinstatement, compensation, etc.

- The rules pertaining to the law of evidence and procedure, with reference to the CCMA have been designed to facilitate easy accessibility to the CCMA by affected employees. Applicants to CCMA have to complete relatively easy-to-understand questionnaires before action on their behalf can be considered. CCMA rules also provide for speedy remedies and settlement.

# Fraud prevention requirements

A professional, well-planned and detailed fraud awareness and preventative strategy can only be developed, once one has consulted most or some of the following sources and factors:



## The National Public Service Anti-Corruption Strategy (NPSAS)

The NPSAS is founded upon the following dimensions:

- Legislative framework;
- Capacity building of institutions;
- Access and protection of whistle-blowers/witnesses;
- Prohibition/restriction of corrupt individuals and businesses;
- Improved financial and HR policies and procedures;
- Managing professional ethics and integrity;
- Consultation with all stakeholders;
- Research; and
- Training, education and awareness.

## Fraud Prevention Plans

Good practice implies that fraud prevention plans should be based upon the following dimensions:

- Deterrence of fraud;
- Prevention of fraud not deterred;
- Detection of fraud not prevented;
- Investigation of detected fraud;
- Prosecution of investigated fraud;
- Improvement of controls;
- Punishment/reward; and
- Training, education and awareness.

## The North West Provincial Fraud Prevention Framework

This framework is founded upon the following dimensions:

- A fraud risk assessment;
- Fraud policy and response plans;
- Fraud prevention controls (documents, systems, policies and procedures); and
- Training, education and awareness.



# the common denominator

The common thread between the various National and Provincial fraud prevention strategies is **awareness, training and education** of all government employees to pro-actively address fraud in the working place.



The aim is to accomplish this through a culture change regarding professional ethics and integrity by the training and education of employees. This will include job related training and fraud detection/response education.

In addition to the various fraud prevention strategies, various platforms/bodies exist in the Province to manage the prevention, detection and prosecution of fraud and corruption. This chapter summarises the functions of those bodies.

## The National Anti-corruption Forum

This was launched in Langa, Cape Town in June 2001. The forum's objectives are to:

- establish national consensus through the co-ordination of sectoral anti-corruption strategies;
- advise government on the implementation of strategies to combat corruption; and
- share information and best practice on sectoral anti-corruption work so that members can advise each other on the improvement of anti-corruption strategies.

Many of the issues raised in the forum are being addressed in the sectors on an individual basis.

## Special investigations

This unit manages the execution of special investigations with relation to the core functions of the Commission. It researches problematic public administration areas, investigates and audits departmental anti-corruption units and contributes to the national fight against corruption by participating in cross-sectoral investigations and strategic workshops. The special investigations component contributes to the combating of corruption in the Public Service through:



- investigating cases of corruption in national and provincial government departments; these are either referred to the Commission for investigation or are investigated at the Commission's own initiative;
- investigating systemic issues of defective administration in government departments;
- investigating adherence to applicable procedures in the Public Service; and
- making recommendations to remedy, rectify and/or correct issues investigated. Depending on the type of investigation, the recommendation may consist of advice to a department to either discipline officials proven to have been involved in corrupt activities, or to refer the matter for criminal prosecution. Recommendations may also advise departments on the recovery of pecuniary losses suffered or State assets lost. The component may also refer matters for further investigation by another appropriate agency or engage in cross-sectoral investigations with other agencies.





## National Prosecuting Authority of South Africa (NPA)

The progressive development of the NPA structure means that it now includes the National Prosecuting Services (NPS), the Directorate: Special Operations (DSO), the Witness Protection Programme, the Asset Forfeiture Unit (AFU), and specialised units such as the Sexual Offences and Community Affairs Unit and the Specialised Commercial Crime Unit.

In terms of the NPA Amendment Act (Act 61 of 2000), the DSO is a distinct and autonomous agency. It is currently engaged in finalising the protocols and regulations required for its operations.

## The Office of the National Director of Public Prosecution (NDPP)

The Office of the NDPP is the head office of the Prosecuting Authority. It consists of three Deputy National Directors, Investigating Directors and Special Directors. In addition, there are other members of the Prosecuting Authority assigned to the Office and an administrative component headed by a Chief Executive Officer. The seat of the Office of the NDPP is in Pretoria.

## Powers and duties of the NPA

The prosecuting authority vests in the NDPP. This authority can be and has been delegated to other members of the NPA. They have the power to:

- institute and conduct criminal proceedings on behalf of the State;
- carry out the functions incidental to instituting and conducting such criminal proceedings; and
- discontinue criminal proceedings.

## Asset Forfeiture Unit (AFU)

The AFU is a specialist unit established in the NPA in 1999 to focus on the seizure of assets from criminals. In terms of Chapter 5 and 6 of the Prevention of Organised Crime Act, 1998, the AFU can seize and forfeit property that is the proceeds of crime, or property that has been used to commit a crime.

The AFU has two major strategic objectives:

- to develop the law by taking test cases to court and creating the legal precedents that are necessary to allow the effective use of the law; and
- to build capacity to ensure that asset forfeiture is used as widely as possible to make a real impact in the fight against crime.



The Asset Forfeiture Unit is a major component of the state's war against organised crime in South Africa. Using new legislation the unit can forfeit property tainted by criminal activity to the state. The AFU has adopted a multi-disciplinary approach employing lawyers, forensic accountants and investigators.



## Special Investigating Unit



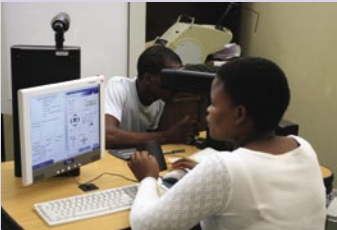
A special investigation and tribunals unit appointed in March 1997 by former President Nelson Mandela to probe corruption and maladministration in government was the subject of a Constitutional Court (CC) ruling during 2000. In November 2000, in a case initiated by the South African Association of Personal Injury Lawyers, the CC ruled that it was unconstitutional for the Special Investigations Unit to be headed by a judge. The Court held that to have a judge performing executive functions serves to corrupt the principle of the separation of powers, and that to require a judge to perform these functions clearly compromises the independence of the judiciary. Government accepted the Court's decision and Parliament amended the legislation that had allowed for a judge to head the Unit. The Head of the AFU was subsequently appointed to head the Unit.



# Components at risk

An extensive exercise in conjunction with the Provincial Auditor General's Office, involving all Departments in the North West Provincial Administration has been conducted. As part of this exercise, the components and activities of the NWPG considered to be most at risk in terms of fraud have been identified.

	Components	Activities
<b>Assets</b>	<ul style="list-style-type: none"> <li>Government buildings, houses and land</li> <li>International property</li> <li>IT related equipment</li> <li>Furniture (office, hospitals, schools etc)</li> <li>Hospital medical equipment</li> <li>EMS equipment</li> <li>School equipment</li> <li>Road/building maintenance equipment</li> </ul>	
<b>Cash</b>	<p>Cash and cheques are received from:</p> <ul style="list-style-type: none"> <li>General revenue</li> <li>Health environment</li> <li>Education environment</li> <li>NaTIS environment (includes Driver's License Testing Centres and Vehicle Testing Stations)</li> <li>Asset forfeiture (proceeds of crime)</li> <li>Justice (Provincial revenue)</li> <li>Taxes and licence fees</li> <li>Property income</li> <li>Transport environment (traffic fines, road blocks, Arrive Alive campaigns)</li> <li>Permit environment</li> </ul>	<ul style="list-style-type: none"> <li>Receipt of cash/cheques</li> <li>Update of remittance register, if applicable</li> <li>Accounting for receipt</li> <li>Depositing of collections in departmental bank account</li> <li>Effecting journal entry, if applicable</li> </ul> 
<b>Debtors</b>	<p>NWPG manages three main types of debtors:</p> <ul style="list-style-type: none"> <li>Trade debtors</li> <li>Advances</li> <li>Bursaries</li> </ul>	<ul style="list-style-type: none"> <li>Delivery of service</li> <li>Approval of advance/bursary</li> <li>Accounting for opening balance</li> <li>Accounting for services rendered</li> <li>Accounting for receipt</li> <li>Updating of outstanding balance</li> <li>Follow up recovery of outstanding amount</li> </ul>

	Components	Activities
<b>Inventory</b>	<p>Inventory may be divided as follows:</p> <ul style="list-style-type: none"> <li>Stock (foodstuffs; linen; maintenance inventory such as parts, lumber)</li> <li>Consumables (stationery, cleaning materials and cleaning contracts)</li> <li>Specialised stock (surgical, medical, chemicals, veterinary medicine and library/school books)</li> <li>Impounded livestock</li> </ul>	<ul style="list-style-type: none"> <li>Requisitioning</li> <li>Authorisation</li> <li>Ordering</li> <li>Delivery</li> <li>Receipt accounting</li> <li>Stock issuing</li> <li>Stock record accounting</li> <li>Livestock seizure</li> <li>Livestock maintenance</li> <li>Livestock disposal</li> </ul>
<b>Purchases</b>		<ul style="list-style-type: none"> <li>Requisitioning</li> <li>Approval (Tender Committee)</li> <li>Authorisation</li> <li>Ordering</li> <li>Delivery of goods and services</li> <li>Receipt accounting</li> <li>Payment authorisation</li> <li>Central Creditors Payment System accounting</li> <li>Payment</li> </ul>
<b>Investments</b>	<p>NWPG manages several investments.</p> 	<ul style="list-style-type: none"> <li>Feasibility studies</li> <li>Obtaining proposals</li> <li>Evaluation of proposals</li> <li>Recommendations</li> <li>Authorisation</li> <li>Appropriate accounting entries</li> <li>Interest consideration and recording</li> </ul>

	Components	Activities
Payroll	Salaries, subsistence, travel and leave management comprise key aspects of payroll 	<ul style="list-style-type: none"> <li>Recruitment</li> <li>Appointment</li> <li>Recording of appointment on to the payroll</li> <li>Basic monthly salary</li> <li>Annual increases</li> <li>Service bonus</li> <li>Merit awards</li> <li>Overtime</li> <li>Termination/Resignation</li> <li>Promotions</li> <li>Allowances</li> <li>State guarantees</li> <li>S&amp;T claims</li> <li>Leave</li> </ul>
		Processing of financial statements encompasses: <ul style="list-style-type: none"> <li>Year-end closure of accounts</li> <li>Submission of final trial balance</li> <li>Verification of information</li> <li>Reconciliation of information</li> <li>Compilation of financial statements</li> <li>Submission to AG</li> <li>Audited statements handed over</li> <li>Annual report published</li> <li>PPAC public hearing</li> </ul>
Journals		Processes key to processing journal entries: <ul style="list-style-type: none"> <li>Identification of ledger accounts and amounts</li> <li>Supporting documenting</li> <li>Entry description</li> <li>Approval</li> <li>Capturing</li> <li>Checking</li> </ul>

	Components	Activities
Transfer payments	Transfer payments occur in relation to: <ul style="list-style-type: none"> <li>Other levels of government</li> <li>Capital payments</li> <li>Subsidies</li> <li>Household and non-profit institutions (NGOs)</li> <li>Foreign countries</li> </ul>	<ul style="list-style-type: none"> <li>Identification of beneficiaries</li> <li>Approval of beneficiaries</li> <li>Payment authorisation</li> <li>Supporting documentation</li> <li>Central Creditors Payment System accounting</li> <li>Payment</li> </ul>
	Capital/community projects <ul style="list-style-type: none"> <li>School feeding schemes</li> <li>Housing</li> <li>Parastatals</li> <li>Water (Boreholes)</li> <li>Electricity</li> <li>Sanitation</li> <li>School buildings</li> <li>SMMEs</li> <li>Road maintenance and building</li> <li>Bicycles for school children</li> </ul>	
Government fleet	<ul style="list-style-type: none"> <li>White Fleet (standard government vehicles)</li> <li>Yellow Fleet (heavy vehicles/machinery)</li> <li>Subsidised Vehicle Scheme</li> <li>Senior Management Motor Vehicle Scheme</li> <li>Emergency vehicles (ambulances; traffic vehicles; fire)</li> <li>Airports</li> <li>Rental vehicles</li> </ul> 	<ul style="list-style-type: none"> <li>Administration of First Auto Petrol cards</li> <li>E Fuel systems</li> <li>Government garage (repairs; parts; maintenance; inspections; allocation of vehicles to departments; depreciation and disposal)</li> <li>Trip authorisations (first parades; log sheets; parking authorisation; occurrence book and/or transport authorisation form)</li> <li>Accident reports (SAPS; internal report)</li> <li>Use of private vehicles for official purposes</li> <li>Log sheets associated with use of private vehicles for official purposes</li> </ul>
Other	Other components, areas and corresponding activities still to be considered include suspense accounts, pension payments, donor funding, tribal and trust funds.	



# protection of whistle blowers

The concept of the protection of whistle blowers is an important one and if not managed correctly could lead to a reluctance of individuals to report crime. The success of this manual in raising awareness and curbing crime and other irregularities depends not only on a basic knowledge by the employee of the regulatory framework within which he or she operates, but also on his or her willingness to divulge knowledge of criminality, irregularity or misconduct to his or her immediate supervisor, HOD or the Anti-Corruption Hotline. To counter the fear of dismissal, retrenchment or reprisal, the legislature enacted the Protected Disclosures Act, 26 of 2000.

## The aim of the Protected Disclosures Act

The Protected Disclosures Act was promulgated to facilitate reporting by employees (whistle blowers) of fraud, corruption or other unlawful or irregular actions by their employers or co-employees without fear of discrimination or reprisal.

## Who qualifies to report, under what circumstances?

All employees who have information of fraud, corruption or other unlawful or irregular activity by their employer or co-employees can report such activity, provided they have information that:

- a crime has been, or is likely to be committed by an employer or employee;
- an employer or an employee has failed to comply with an obligation imposed by law;
- a miscarriage of justice has occurred or is likely to occur because of the actions of the employer or employee;
- the health or safety of an individual has been endangered;
- the environment has been, or is likely to be endangered;
- unfair discrimination is being practised; or
- any of the above is being concealed.

## The protection of the employee

The Protected Disclosure Act prohibits the employer from reacting to the employee's detriment if the disclosure is covered by the Act. This means that the employer may not:

- dismiss, suspend, demote, harass or intimidate the employee;
- subject the employee to disciplinary action;
- transfer the employee against their will;
- refuse due transfer or promotion;
- alter the employment conditions of the employee unilaterally;
- refuse the employee a reference or provide them with an adverse reference;
- deny appointment;
- threaten the employee with any of the above; or
- otherwise affect the employee negatively.



Possible irregularities and wasteful practices identified

Try to resolve by line management

As a last resort, the player would blow the whistle on the perpetrator

Report to management or the Office of the Premier

Anti-Corruption  
**HOTLINE**  
0800 701 701

Office of the Premier to investigate the allegation

Criminal investigation by SAPS

Disciplinary Enquiry by Misconduct Unit at the Office of the Premier

Civil Recovery by State Attorney

Confidentiality and protection ensured at all times

Feedback to all role players

Apart from the protection under the Protected Disclosure Act, employees dismissed, suspended or otherwise discriminated against have wide protection under the Labour Relations Act, no 66 of 1995.

In terms of the Labour Relations Act, employees subjected to discrimination as described above, will be entitled to approach the CCMA, which has available a wide range of remedies, including reinstatement, compensation, etc.

The rules pertaining to the law of evidence and procedure, with reference to the CCMA have been designed to facilitate easy accessibility to the CCMA by affected employees. Employees have to complete relatively easy-to-understand questionnaires before any action on their behalf is considered. The rules also provide for speedy remedies and settlement.

# potential liability

Being liable for the acts or omissions of others (the principle of vicarious liability) is not uncommon in South African law and employers need to be aware of this and guard against being held liable personally or in official capacities.

## Vicarious liability

(Vicarious liability for the purpose of this document would be the liability of the MECs, heads of department, chief financial officers or managers ("the employer") for acts performed by staff or employees.)

Vicarious liability can accrue as a result of common law principles, the law of delict, where, because of the relationship between the employer and the employee, a duty of care exists on the part of the employer to take active steps to prevent the employee from causing prejudice to a third party, a member of the public or the State. Where an employer is found to have acted negligently, by failing to act or acting inappropriately in circumstances where a duty of care was owed, which results in damage to a third party or the State, the employer can be held vicariously liable for damages caused as a result of negligence, albeit that the employee involved may have acted equally or even more negligently than his/her employer.

Statutory law (Acts of Parliament and other prescripts) records instances of vicarious liability, direct or implied, which the employer should be aware of, especially if the prescripts relate to the working environment. Such statutory prescripts should act as red flags, immediately placing the employer on guard. Implied vicarious liability would normally be present where specific duties are imposed on an employer to monitor or act. Some Acts however prescribe direct vicarious liability.

Examples of statutory prescripts are as follows (the list is not exhaustive and is intended to act as a guideline):

- The Provincial Treasury must, in terms of the Public Finance Management Act (PFMA):
  - enforce the PFMA in respect of provincial departments, Section 18(2)(b);
  - monitor and assess the implementation in provincial public entities of national and provincial norms and standards, Section 18(2).
- The accounting officer of a department must:
  - ensure that the department has and maintains effective, efficient and transparent systems of financial and risk management and internal control, Section 38(1)(a)(i);
  - collect all money due to the department and prevent unauthorised, irregular, fruitless and wasteful expenditure, Section 38(1)(c);
  - safeguard departmental assets, Section 38(1)(d);
  - report to the Treasury, Section 38(1)(g); and
  - take appropriate disciplinary action, Section 38(1)(h).

- Any Officer of a department must ensure that the financial management and internal control systems or procedures are complied with or carried out (Section 45).

- Furthermore, departmental officers:

- are responsible for the use of the resources of the department;
- must take effective steps, within their areas of responsibility, to prevent unauthorised, irregular, fruitless and wasteful expenditure;
- must safeguard assets and manage liabilities.

- Accounting and other officers of public entities (eg. municipalities, parastatals) have similar duties as those described above (Section 57).

It is evident from the above-mentioned legislation that several duties are imposed by law on various officials to oversee, monitor or perform. As a result of these prescripts, a duty of care, not to act negligently or wrongfully, is imposed on the department in dealing with third parties or the State. Failure to comply, and where subsequent damages result to a third party or the State, may lead to a claim for damages by the third party or State against the official, if not because of direct action, then vicariously.





## Statutory offences relating to dishonesty

The duties of accounting, financial and other officials are further described in the PFMA regulations, and include:

- The accounting officer of a department must exercise all reasonable care to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure, and must for this purpose implement effective, efficient and transparent processes of financial and risk management.
- When an official of a department discovers unauthorised, irregular or fruitless and wasteful expenditure, that official must immediately report such expenditure to the accounting officer.
- Except when an institution has accepted liability, an amount paid by the institution for losses, damages or claims arising from an act or omission by an official must be recovered from the official concerned if the official is liable in law to compensate the institution, whether or not the official is still in the employ of the department.
- Losses or damages suffered by an institution because of an act committed or omitted by an official, must be recovered from such an official if that official is liable in law.

All citizens of the province should take serious notice of the following legislation and the synopsis below is provided in the form of an executive summary for convenience and easy reading purposes.

### Prevention and Combating of Corrupt Activities Act, 12 of 2004

The Corruption Act, 94 of 1992 (now repealed in toto), was flawed in that the wording in section 2 (the sanction clause) contained the word “corruptly”, which is neither linguistically nor legally defined. It further abandoned the Roman Dutch common law “authorisation principle” (meaning that unless the employee had the employer’s permission to accept a gift, he/she was guilty of bribery). Act 94 of 1992’s definition with reference to the receiving of a gift for reward was also vague, as it did not specifically cover gifts received after the award of a contract. As a result, some offenders were not prosecuted in the past or, where prosecuted, were sometimes acquitted due to inadequate or faulty legislation.

The new Act, which came into effect 28 April 2004, seeks to rectify the position. It creates not only general offences of corruption in respect of the corruptor and corruptee (terms used for the person that bribes and the person who is being bribed), but also a wide net of specific corrupt acts in respect of specific individuals.

A reading of the definition clause of the Act also makes it apparent that the widest possible spectrum of activities by the widest possible spectrum of individuals, if somehow corrupt, are unlawful:

The Prevention and Combating of Corrupt Activities Act (generally referred to as “PRECCA”) is aimed at the strengthening of measures to prevent and combat corrupt activities.

The Act creates a wide range of offences relating to corrupt activities. In addition to creating offences the Act also:

- provides for the provision of investigative resources;
- provides for the establishment of a register relating to persons convicted of corrupt activities;
- places a duty on persons in a “position of authority” to report certain corrupt transactions; and
- provides for extraterritorial jurisdiction in respect of offences relating to corrupt activities.

As far as offences are concerned, the Act creates a general offence of corruption. In addition to the general offence, certain specific offences are created relating to specific persons or specific corrupt activities.



The offences created by the Act relate to the giving or receiving of a “gratification”. The term gratification is defined in the Act. It includes a wide variety of tangible and intangible benefits such as money, gifts, status, employment, release of obligations, granting of rights or privileges and the granting of any valuable consideration such as discounts etc.

The general offence of corruption is contained in Section 3 of the Act and states that any person who gives or accepts (or agrees or offers to accept/receive) any gratification from another person in order to influence that person in a manner that amounts to:

- the illegal or unauthorised performance of such other person’s powers, duties or functions;
- an abuse of authority, a breach of trust, or the violation of a legal duty or a set of rules;
- the achievement of an unjustified result; or
- any other unauthorised or improper inducement to do or not to do anything

is guilty of the offence of Corruption.

The Act creates specific offences relating to the following categories of persons:

- Public Officers;
- Foreign Public Officials;
- Agents;
- Members of Legislative Authority;
- Judicial Officers; and
- Members of the Prosecuting Authority.

The Act creates specific offences in respect of corrupt activities relating to the following matters:

- Witnesses and evidential material in certain proceedings;
- Contracts;
- Procuring and withdrawal of tenders;
- Auctions;
- Sporting events; and
- Gambling games or games of chance.

The Act furthermore creates an offence (in Section 10) relating to the receiving or offering of an unauthorised gratification by or to a party to an employment relationship.

Section 34 of the Act places a duty on any person in a position of authority to report a suspicion of certain corrupt or illegal activities to a police official. These include certain offences of corruption created under

the Act as well as fraud, theft, extortion and forgery where the amount involved exceeds R100 000. Failure to report such suspicion constitutes an offence. “Position of authority” is defined in the Act and includes a wide range of persons in authority in both public and private entities.

Offences under the Act are subject to harsh penalties including imprisonment for life and fines of up to R250 000 plus, in addition, a fine amounting to five times the value of the gratification involved in the offence.

Section 35 of the Act provides that citizens or residents of the RSA can be convicted of the offences created in the Act even if they are committed outside the RSA.

Section 17 of the Act provides that a public officer who acquires or holds a private interest in any contract, agreement or investment connected with the public body in which they are employed is guilty of an offence unless:

- the interest consists of shareholding in a listed company;
- the public officer’s conditions of employment do not prohibit them from acquiring such interests; or
- in the case of a tender process, the said officer’s conditions of employment do not prohibit them from acquiring such interests and the interest is required through an independent tender process.



### The Financial Intelligence Centre Act, 2001 (To be read with the POCA Act)

The Financial Intelligence Centre Act, as amended, (generally referred to as “FICA”) was signed by the President in November 2001. Its provisions were implemented over time, commencing January 2002. A synopsis of the most important provisions has been drawn up for ease of reference:

The Act (FICA) establishes a Financial Intelligence Centre and a Money Laundering Advisory Council. The purpose of these entities is to combat money laundering activities.

FICA imposes certain reporting duties and compliance obligations. The Act imposes compliance obligations on “accountable institutions”. A list of “accountable institutions” is contained in Schedule 1 of the Act. These obligations include:

- a duty to identify clients;
- a duty to retain records of certain business transactions;
- a duty to report certain transactions; and
- the adoption of measures to ensure compliance (ie. the implementation of so-called “internal rules”, provision of training etc.)

Regarding the reporting of suspicious transactions, FICA makes it a duty to report “suspicious or unusual transactions”. In this regard it provides that any person who carries on a business or who manages, is in charge of or is employed by a business and who knows or suspects certain facts, has a duty to report their knowledge or suspicion to the FIC within a prescribed period. Matters that require reporting include knowledge or suspicion of:

- the receipt of proceeds of unlawful activities;
- transactions which are likely to facilitate the transfer of proceeds of unlawful activities;
- transactions conducted to avoid giving rise to a reporting duty under FICA;

- transactions that have no apparent business or lawful purpose;
- transactions relevant to the investigation of tax evasion; or
- the use of a business entity for money laundering purposes.

A person who fails to make a report as required commits an offence and is liable to a fine not exceeding R10 million or imprisonment not exceeding 15 years.

FICA also creates certain powers relating to seizure of certain documents and records. It provides for the seizure of cash (in excess of certain limits) transported across the borders of the RSA.





## Other acts including regulations and policies of general application

### NW Delegation of Powers Act, 20 of 1994

This Act empowers the Premier and Members of the Executive Council to delegate certain powers and to provide for incidental matters.

### NW Commissions Act, 18 of 1994

With regard to witnesses, a Commission has the same powers as a High Court (Section 3) and can thus subpoena witnesses and documents, and take evidence under oath. A witness that fails to answer questions fully and satisfactorily, or gives false evidence, commits an offence (Section 6).

Whilst the inquiry is pending, no person shall publicly express his views on issues that are being investigated by the Commission (Section 7).

Victimisation and threatening of witnesses is an offence (Section 8); a witness may be represented by a lawyer (Section 9).

### Promotion of access to Information Act, 2 Of 2000

- This Act gives effect to the constitutional right of access to any information held by the State and any information that is held by another person and that is required for the exercise or protection of



any rights; and to provide for matters connected thereto.

- Right of access to records of public bodies (Section 11); a public body must compile a manual in respect of its functions and records held by it (Section 14); Preservation of records until final decision on request (Section 21).
- Right of access to records of private bodies (Section 50); Manual in respect of private bodies (Section 51).
- A person who, with the intent to deny a right of access destroys, damages or alters a record; conceals a record; or falsifies a record commits an offence.

## Regulation of Interception of Communications and Provision of Communicated Information Act, 70 Of 2002

- Prohibition against interception of communications and provision in respect of real-time or archived communication-related information and exceptions. (Chapter 2 Sections 2 to 15)
- Applications for, and issuing of directions and entry warrants. (Chapter 3 Sections 16 to 25)
- Duties of Telecommunication Service Provider and Customer. (Chapter 7 Sections 39 to 46)
- Loss, theft or destruction of cellular phone or SIM-card must be reported to the SAPS by the owner thereof. (Section 41)
- Criminal Proceedings, Offences and Penalties. (Chapter 9 Sections 47 to 57)
- Failure to give a satisfactory account of possession of a suspected stolen cellular phone or SIM-card is an offence.

### Promotion of Administrative Justice Act, 3 of 2000

In terms of the Constitution, everyone has the right to administrative action that is lawful, reasonable and procedurally fair and everyone whose rights have been adversely affected by administrative action has the right to be given written reasons. A synopsis of the most important provisions has been drawn up for ease of reference.

“Administrative action” is defined in the Act. All administrative action which materially and adversely affects the rights or legitimate expectations of any person must be procedurally fair. Fair administrative action would normally entail:

- adequate notice of the nature and purpose of the proposed administrative action;
- a reasonable opportunity to make representations;
- a clear statement of the administrative action;
- adequate notice of any right of review or internal appeal, and
- adequate notice of the right to request reasons.

Where administrative action materially and adversely affects the rights of the public, procedurally fair action would entail:

- a public inquiry;
- a notice and comment procedure; and
- the following of another fair procedure.

When a person’s rights have been materially and adversely affected by administrative action and they have not been given reasons within 90 days they may request written reasons from the person making the decision.

Proceedings may be instituted in a court for the judicial review of an administrative action if:

- the person who took the decision was not authorised to do so; acted under a delegation of power which was not authorised; or was biased or is reasonably suspected of bias;
- a procedure or condition was not complied with (it was procedurally unfair; materially influenced by an error of law; taken for another reason than those authorised; taken for an ulterior purpose; irrelevant considerations were taken into account or relevant considerations were not considered);
- the decision was taken in bad faith or arbitrarily;
- it is unlawful or unconstitutional; or
- it was unreasonable.

“Administrative action” means any decision taken, or any failure to take a decision, by—

- (a) an organ of state, when
  - exercising a power in terms of the Constitution or a provincial constitution; or
  - exercising a public power or performing a public function in terms of any legislation; or
- (b) a natural or juristic person, other than an organ of state, when exercising a public power or performing a public function in terms of an empowering provision, which adversely affects the rights of any person and which has a direct, external legal effect, but does not include
  - the executive powers or functions of the National Executive;
  - the executive powers or functions of the Provincial Executive;
  - the executive powers or functions of a municipal council;
  - the legislative functions of Parliament, a provincial legislature or a municipal council;
  - the judicial functions of a judicial officer of a court referred to in section 166 of the Constitution or of a Special Tribunal established under section 2 of the Special Investigating Units and Special Tribunals Act, and the judicial functions of a traditional leader under customary law or any other law;
  - a decision to institute or continue a prosecution;
  - a decision relating to any aspect regarding the nomination, selection, or appointment of a judicial official or any other person, by the Judicial Service Commission in terms of any law;
  - any decision taken, or failure to take a decision, in terms of any provision of the Promotion of Access to Information Act or
  - any decision taken, or failure to take a decision, in terms of section 4 (1).

# important contacts

## Important contacts

### Office of the Premier

The Director-General, +27 18 387 3040

### Department of Health

The Superintendent-General, +27 18 387 5790

### Department of Sports, Arts and Culture

The Deputy Director-General, +27 18 387 9104

### Department of Finance

The Superintendent-General, +27 18 387 4441

### Department of Education

The Superintendent-General, +27 18 387 3404

### Department of Economic Development

The Deputy Director-General, +27 18 387 7721

### Department of Public Works

The Deputy Director-General, +27 18 387 2064

### Department of Transport, Roads and Community Safety

The Deputy Director-General, +27 18 387 4707

### Department of Social Development

The Deputy Director-General, +27 18 387 0281

### Department of Local Government and Housing

The Deputy Director-General, +27 18 387 3747

### Department of Agriculture, Conservation & Environment

The Deputy Director-General, +27 18 389 5146

## Important websites

### North West Platinum Province

[www.nw-platinumprovince.co.za](http://www.nw-platinumprovince.co.za)

### Department of Public Service Administration

[www.dpsa.gov.za](http://www.dpsa.gov.za)

### National Treasury

[www.finance.gov.za](http://www.finance.gov.za)