

PUBLIC FINANCE MANAGEMENT ACT NO. 1 OF 1999

[\[View Regulation\]](#)

[ASSENTED TO 2 MARCH, 1999]
[DATE OF COMMENCEMENT: 1 APRIL, 2000]

(Unless otherwise indicated)

(English text signed by the President)

This Act has been updated to *Government Gazette* 38735 dated 30 April, 2015.

as amended by

Public Finance Management Amendment Act, [No. 29 of 1999](#)

Local Government: Municipal Systems Act, [No. 32 of 2000](#)

Judicial Officers (Amendment of Conditions of Service) Act, [No. 28 of 2003](#)
[with effect from 1 November, 2003]

Public Audit Act, [No. 25 of 2004](#)

Public Service Amendment Act, [No. 30 of 2007](#)
[with effect from 1 April, 2008]

Broadband Infracore Act, [No. 33 of 2007](#)

South African Express Act, [No. 34 of 2007](#)

South African Airways Act, [No. 5 of 2007](#)
[with effect from 13 July, 2009]

Financial Management of Parliament Act, [No. 10 of 2009](#)

National Health Amendment Act, [No. 12 of 2013](#)
[with effect from 2 September, 2013, unless otherwise indicated]

GENERAL NOTE

Please note that the Preferential Procurement Policy Framework Act, [No. 5 of 2000](#) and its Regulations shall apply to all public entities listed in [Schedules 2](#) and [3](#) of this Act, under GNR.501 published in *Government Gazette* 34350 dated 8 June, 2011, with effect from 7 December, 2011.

EDITORIAL NOTE

Please note that the wording and section numbering in this Act correctly reflects the Act and the amending Act as published in *Government Gazette* Nos. 19814 of 2 March, 1999, and 19978 of 30 April, 1999 respectively. In addition, we draw your attention to the fact that there are inconsistencies between the English and Afrikaans versions of the Act despite the amendments.

Please note that details of Notices published in the *Government Gazettes* that amend the Schedules to the Act are annotated at the beginning of the Schedules.

ACT

To regulate financial management in the national government and provincial governments; to ensure that all revenue, expenditure, assets and liabilities of those governments are managed efficiently and effectively; to provide for the responsibilities of persons entrusted with financial management in those governments; and to provide for matters connected therewith.

[Long title substituted by [s. 47](#) of [Act No. 29 of 1999](#).]

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CHAPTER 1
INTERPRETATION, OBJECT, APPLICATION AND AMENDMENT OF THIS ACT

1. Definitions.—In this Act, unless the context otherwise indicates—

“**accounting officer**” means a person mentioned in [section 36](#);

“**accounting authority**” means a body or person mentioned in [section 49](#);

“**Accounting Standards Board**” means the board established in terms of [section 87](#);

“**annual Division of Revenue Act**” means the Act of Parliament which must annually be enacted in terms of [section 214 \(1\)](#) of [the Constitution](#);

“**constitutional institution**” means an institution listed in [Schedule 1](#);

“**department**” means a national or provincial department or a national or provincial government component;
[Definition of “[department](#)” substituted by [s. 1 \(a\)](#) of [Act No. 29 of 1999](#) and by [s. 43](#) of [Act No. 30 of 2007](#).]

[Wording of Sections](#)

“**executive authority**”—

- (a) in relation to a national department, means the Cabinet member who is accountable to Parliament for that department;
- (b) in relation to a provincial department, means the member of the Executive Council of a province who is accountable to the provincial legislature for that department;
- (c) in relation to a national public entity, means the Cabinet member who is accountable to Parliament for that public entity or in whose portfolio it falls; and
- (d) in relation to a provincial public entity, means the member of the provincial Executive Council who is accountable to the provincial legislature for that public entity or in whose portfolio it falls;

[Definition of “[executive authority](#)” substituted by [s. 1 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

“financial year”—

- (a) means a year ending 31 March; or
- (b) in relation to a public entity that existed when this Act took effect and that has a different financial year in terms of other legislation, means that financial year, provided the National Treasury has approved that other financial year;

[Para. (b) amended by [s. 1 \(c\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

“financial statements” means statements consisting of at least—

- (a) a balance sheet;
- (b) an income statement;
- (c) a cash-flow statement;
- (d) any other statements that may be prescribed; and
- (e) any notes to these statements;

“fruitless and wasteful expenditure” means expenditure which was made in vain and would have been avoided had reasonable care been exercised;

“generally recognised accounting practice” means an accounting practice complying in material respects with standards issued by the Accounting Standards Board;

“irregular expenditure” means expenditure, other than unauthorised expenditure, incurred in contravention of or that is not in accordance with a requirement of any applicable legislation, including—

- (a) this Act; or
- (b) the State Tender Board Act, 1968 ([Act No. 86 of 1968](#)), or any regulations made in terms of that Act; or
- (c) any provincial legislation providing for procurement procedures in that provincial government;
[Definition of **“irregular expenditure”** amended by [s. 1 \(d\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

“main division within a vote” means one of the main segments into which a vote is divided and which—

- (a) specifies the total amount which is appropriated for the items under that segment; and
- (b) is approved by Parliament or a provincial legislature, as may be appropriate, as part of the vote;
[Definition of **“main division within a vote”** amended by [s. 1 \(e\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

“MEC for finance” means the member of an Executive Council of a province responsible for finance in the province;

[Definition of **“MEC for finance”** inserted by [s. 1 \(f\)](#) of [Act No. 29 of 1999](#).]

“Minister” means the Minister of Finance;

“national department” means a department listed in [Schedule 1](#) to the Public Service Act, 1994 ([Proclamation No. 103 of 1994](#)), but excluding the Office of a Premier;

[Definition of **“national department”** substituted by [s. 43](#) of [Act No. 30 of 2007](#).]

Wording of Sections

“national government business enterprise” means an entity which—

- (a) is a juristic person under the ownership control of the national executive;
- (b) has been assigned financial and operational authority to carry on a business activity;
- (c) as its principal business, provides goods or services in accordance with ordinary business principles; and
- (d) is financed fully or substantially from sources other than—
 - (i) the National Revenue Fund; or
 - (ii) by way of a tax, levy or other statutory money;

“national government component” means a national government component listed in Part A of [Schedule 3](#) to the Public Service Act, 1994;

[Definition of **“national government component”** added by [s. 43](#) of [Act No. 30 of 2007](#).]

“national public entity” means—

- (a) a national government business enterprise; or
- (b) a board, commission, company, corporation, fund or other entity (other than a national government business enterprise) which is—
 - (i) established in terms of national legislation;
 - (ii) fully or substantially funded either from the National Revenue Fund, or by way of a tax, levy or other money imposed in terms of national legislation; and
 - (iii) accountable to Parliament;

“National Treasury” means the National Treasury established by [section 5](#);

“overspending”—

- (a) in relation to a vote, means when expenditure under the vote exceeds the amount appropriated for that vote; or
- (b) in relation to a main division within a vote, means when expenditure under the main division exceeds the amount appropriated for that main division, subject to [section 43](#);

“ownership control”, in relation to an entity, means the ability to exercise any of the following powers to govern the financial and operating policies of the entity in order to obtain benefits from its activities:

- (a) To appoint or remove all, or the majority of, the members of that entity’s board of directors or equivalent governing body;
- (b) to appoint or remove that entity’s chief executive officer;
- (c) to cast all, or the majority of, the votes at meetings of that board of directors or equivalent governing body; or
- (d) to control all, or the majority of, the voting rights at a general meeting of that entity;

“prescribe” means prescribe by regulation or instruction in terms of [section 76](#);

“provincial department” means—

- (a) the Office of a Premier listed in [Schedule 1](#) to the Public Service Act, 1994;
- (b) a provincial department listed in [Schedule 2](#) to the Public Service Act, 1994;

[Definition of [“provincial department”](#) inserted by [s. 1 \(g\)](#) of [Act No. 29 of 1999](#) and substituted by [s. 43](#) of [Act No. 30 of 2007](#).]

[Wording of Sections](#)

“provincial government business enterprise” means an entity which—

- (a) is a juristic person under the ownership control of a provincial executive;
- (b) has been assigned financial and operational authority to carry on a business activity;
- (c) as its principal business, provides goods or services in accordance with ordinary business principles; and
- (d) is financed fully or substantially from sources other than—
 - (i) a Provincial Revenue Fund; or
 - (ii) by way of a tax, levy or other statutory money;

[Definition of [“provincial government business enterprise”](#) inserted by [s. 1 \(g\)](#) of [Act No. 29 of 1999](#).]

“provincial government component” means a provincial government component listed in Part B of [Schedule 3](#) to the Public Service Act, 1994;

[Definition of [“provincial government component”](#) added by [s. 43](#) of [Act No. 30 of 2007](#).]

“provincial public entity” means—

- (a) a provincial government business enterprise; or
- (b) a board, commission, company, corporation, fund or other entity (other than a provincial government business enterprise) which is—
 - (i) established in terms of legislation or a provincial constitution;
 - (ii) fully or substantially funded either from a Provincial Revenue Fund or by way of a tax, levy or other money imposed in terms of legislation; and

(iii) accountable to a provincial legislature;
[Definition of "[provincial public entity](#)" inserted by [s. 1 \(g\)](#) of [Act No. 29 of 1999](#).]

"provincial treasury" means a treasury established in terms of [section 17](#);
[Definition of "[provincial treasury](#)" inserted by [s. 1 \(g\)](#) of [Act No. 29 of 1999](#).]

"public entity" means a national or provincial public entity;
[Definition of "[public entity](#)" substituted by [s. 1 \(h\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

"Revenue Fund" means—

- (a) the National Revenue Fund mentioned in [section 213](#) of [the Constitution](#); or
- (b) a Provincial Revenue Fund mentioned in [section 226](#) of [the Constitution](#);
[Definition of "[Revenue Fund](#)" amended by [s. 1 \(i\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

"this Act" includes any regulations and instructions in terms of [section 69](#), [76](#), [85](#) or [91](#);

"trading entity" means an entity operating within the administration of a department for the provision or sale of goods or services, and established—

- (a) in the case of a national department, with the approval of the National Treasury; or
- (b) in the case of a provincial department, with the approval of the relevant provincial treasury acting within a prescribed framework;
[Definition of "[trading entity](#)" amended by [s. 1 \(j\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

"treasury" means the National Treasury or a provincial treasury, as may be appropriate in the circumstances;
[Definition of "[treasury](#)" substituted by [s. 1 \(k\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

"unauthorised expenditure" means—

- (a) overspending of a vote or a main division within a vote;
- (b) expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division;

"vote" means one of the main segments into which an appropriation Act is divided and which—

- (a) specifies the total amount which is usually appropriated per department in an appropriation Act; and
- (b) is separately approved by Parliament or a provincial legislature, as may be appropriate, before it approves the relevant draft appropriation Act as such.
[Definition of "[vote](#)" amended by [s. 1 \(l\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

2. Object of this Act.—The object of this Act is to secure transparency, accountability, and sound management of the revenue, expenditure, assets and liabilities of the institutions to which this Act applies.

3. Institutions to which this Act applies.—(1) This Act, to the extent indicated in the Act, applies to—

- (a) departments;
- (b) public entities listed in [Schedule 2](#) or [3](#);
- (c) constitutional institutions; and
- (d) the provincial legislatures, subject to [subsection \(2\)](#).
[[Para. \(d\)](#) substituted by [s. 2 \(a\)](#) of [Act No. 29 of 1999](#) and amended by [s. 72 \(b\) \(i\)](#) of [Act No. 10 of 2009](#).]

Wording of Sections

(2) To the extent that a provision of this Act applies to—

- (a)
[[Para. \(a\)](#) repealed by [s. 72 \(b\) \(ii\)](#) of [Act No. 10 of 2009](#).]

Wording of Sections

- (b) a provincial legislature, any controlling and supervisory functions of the National Treasury and a provincial treasury in terms of that provision are performed by the Speaker of the provincial legislature.

[[Para. \(b\)](#) added by [s. 2 \(b\)](#) of [Act No. 29 of 1999](#).]

- (3) In the event of any inconsistency between this Act and any other legislation, this Act prevails.

4. Amendments to this Act.—Draft legislation directly or indirectly amending this Act, or providing for the enactment of subordinate legislation that may conflict with this Act, may be introduced in Parliament—

- (a) by the Minister only; or
(b) only after the Minister has been consulted on the contents of the draft legislation.

CHAPTER 2 NATIONAL TREASURY AND NATIONAL REVENUE FUND

Part 1: National Treasury

5. Establishment.—(1) A National Treasury is hereby established, consisting of—

- (a) the Minister, who is the head of the Treasury; and
(b) the national department or departments responsible for financial and fiscal matters.

(2) The Minister, as the head of the National Treasury, takes the policy and other decisions of the Treasury, except those decisions taken as a result of a delegation or instruction in terms of [section 10](#).

6. Functions and powers.—(1) The National Treasury must—

- (a) promote the national government's fiscal policy framework and the co-ordination of macro-economic policy;
(b) co-ordinate inter-governmental financial and fiscal relations;
(c) manage the budget preparation process;
(d) exercise control over the implementation of the annual national budget, including any adjustments budgets;
(e) facilitate the implementation of the annual Division of Revenue Act;
(f) monitor the implementation of provincial budgets;
(g) promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of departments, public entities and constitutional institutions; and
(h) perform the other functions assigned to the National Treasury in terms of this Act.

(2) To the extent necessary to perform the functions mentioned in [subsection \(1\)](#), the National Treasury—

- (a) must prescribe uniform treasury norms and standards;
(b) must enforce this Act and any prescribed norms and standards, including any prescribed standards of generally recognised accounting practice and uniform classification systems, in national departments;
(c) must monitor and assess the implementation of this Act, including any prescribed norms and standards, in provincial departments, in public entities and in constitutional institutions;

[[Para. \(c\)](#) substituted by [s. 3](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (d) may assist departments and constitutional institutions in building their capacity for efficient, effective and transparent financial management;
(e) may investigate any system of financial management and internal control in any department, public entity or constitutional institution;
(f) must intervene by taking appropriate steps, which may include steps in terms of [section 100](#) of [the Constitution](#) or the withholding of funds in terms of [section 216 \(2\)](#) of [the Constitution](#), to address a serious or persistent material breach of this Act by a department, public entity or constitutional institution; and

(g) may do anything further that is necessary to fulfil its responsibilities effectively.

(3) [Subsections \(1\) \(g\)](#) and [\(2\)](#) apply to public entities listed in [Schedule 2](#) only to the extent provided for in this Act.

7. Banking, cash management and investment framework.—(1) The National Treasury must prescribe a framework within which departments, public entities listed in [Schedule 3](#) and constitutional institutions must conduct their cash management.

(2) A department authorised to open a bank account in terms of the prescribed framework, a public entity or a constitutional institution may open a bank account only—

(a) with a bank registered in South Africa and approved in writing by the National Treasury; and

(b) after any prescribed tendering procedures have been complied with.

(3) A department, public entity listed in [Schedule 3](#) or constitutional institution may not open a bank account abroad or with a foreign bank except with the written approval of the National Treasury.

(4) The National Treasury may prescribe an investment policy for public entities, constitutional institutions and those departments authorised to open a bank or other account in terms of the prescribed framework.

(5) A bank which has opened a bank account for a department, a public entity listed in [Schedule 3](#) or a constitutional institution, or any other institution that holds money for a department, a public entity listed in [Schedule 3](#) or a constitutional institution, must promptly disclose information regarding the account when so requested by the National Treasury or the Auditor-General, or, in the case of a provincial department or provincial public entity, by the National Treasury, the Auditor-General or the relevant provincial treasury.

[Sub-s. (5) substituted by s. 4 of [Act No. 29 of 1999](#).]

Wording of Sections

8. Annual consolidated financial statements.—(1) The National Treasury must—

(a) prepare consolidated financial statements in accordance with generally recognised accounting practice for each financial year in respect of—

(i) national departments;

(ii) public entities under the ownership control of the national executive;

(iii) constitutional institutions;

(iv) the South African Reserve Bank;

(v) the Auditor-General; and

(vi) Parliament; and

(b) submit those statements for audit to the Auditor-General within three months after the end of that financial year.

(2) The Auditor-General must audit the consolidated financial statements and submit an audit report on the statements to the National Treasury within three months of receipt of the statements.

(3) The Minister must submit the consolidated financial statements and the audit report on those statements within one month of receiving the report from the Auditor-General, to Parliament for tabling in both Houses.

(4) The consolidated financial statements must be made public when submitted to Parliament.

(5) If the Minister fails to submit the consolidated financial statements and the Auditor-General's audit report on those statements to Parliament within seven months after the end of the financial year to which those statements relate—

(a) the Minister must submit to Parliament a written explanation setting out the reasons why they were not submitted; and

(b) the Auditor-General may issue a special report on the delay.

(Date of commencement of [s. 8](#): 1 April, 2003.)

9. Financial statistics and aggregations.—The National Treasury may annually compile in accordance with international standards, and publish in the national *Government Gazette*, financial statistics and aggregations concerning all spheres of government.

10. Delegations by National Treasury.—(1) The Minister may—

- (a) in writing delegate any of the powers entrusted to the National Treasury in terms of this Act, to the head of a department forming part of the National Treasury, or instruct that head of department to perform any of the duties assigned to the National Treasury in terms of this Act; and
- (b) in relation to a provincial department or provincial public entity, in writing delegate any of the powers entrusted to the National Treasury in terms of this Act to a provincial treasury, or request that treasury to perform any of the duties assigned to the National Treasury in terms of this Act, as the Minister and the relevant MEC for finance may agree.

[Para. (b) added by s. 5 (a) of Act No. 29 of 1999.]

(2) A delegation, instruction or request in terms of [subsection \(1\)](#) to the head of a department forming part of the National Treasury, or to a provincial treasury—

- (a) is subject to any limitations or conditions that the Minister may impose;
- (b) may authorise that head, in the case of [subsection \(1\) \(a\)](#)—
 - (i) to sub-delegate, in writing, the delegated power to another National Treasury official, or to the holder of a specific post in the National Treasury, or to the accounting officer of a constitutional institution or a department, or to the accounting authority for a public entity; or
 - (ii) to instruct another National Treasury official, or the holder of a specific post in the National Treasury, or the accounting officer for a constitutional institution or a department, or the accounting authority for a public entity, to perform the assigned duty;
- (c) may authorise a provincial treasury, in the case of [subsection \(1\) \(b\)](#)—
 - (i) to sub-delegate, in writing, the delegated power to an official in that provincial treasury, or to the holder of a specific post in that provincial treasury, or to the accounting officer for a provincial department, or to the accounting authority for a provincial public entity; or
 - (ii) to instruct an official in that provincial treasury, or the holder of a specific post in that provincial treasury, or the accounting officer for a provincial department, or the accounting authority for a provincial public entity, to perform the assigned duty; and
- (d) does not divest the Minister of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty.

[Sub-s. (2) amended by s. 5 (b) of Act No. 29 of 1999.]

Wording of Sections

(3) The Minister may confirm, vary or revoke any decision taken by the head of a department forming part of the National Treasury, or by a provincial treasury, as a result of a delegation, instruction or request in terms of [subsection \(1\) \(a\)](#) or [\(b\)](#), or by a treasury official or accounting officer or accounting authority as a result of an authorisation in terms of [subsection \(2\) \(b\)](#) or [\(c\)](#), subject to any rights that may have become vested as a consequence of the decision.

[Sub-s. (3) substituted by s. 5 (e) of Act No. 29 of 1999.]

Wording of Sections

Part 2: National Revenue Fund

11. Control of National Revenue Fund.—(1) The National Treasury is in charge of the National Revenue Fund and must enforce compliance with the provisions of [section 213](#) of [the Constitution](#), namely that—

- (a) all money received by the national government must be paid into the Fund, except money reasonably excluded by this Act or another Act of Parliament; and
- (b) no money may be withdrawn from the Fund except—
 - (i) in terms of an appropriation by an Act of Parliament; or
 - (ii) as a direct charge against the Fund, subject to [section 15 \(1\) \(a\) \(ii\)](#).

(2) Draft legislation that provides for a withdrawal from the National Revenue Fund as a direct charge against the Fund, may be introduced in Parliament only after the Minister has been consulted and has consented to the direct charge.

(3) Money that must be paid into the National Revenue Fund is paid into the Fund by depositing it into a bank account of the Fund in accordance with any requirements that may be prescribed.

(4) The National Treasury must establish appropriate and effective cash management and banking arrangements for the National Revenue Fund.

(5) The National Treasury must ensure that there is at all times sufficient money in the National Revenue Fund.

12. Deposits and withdrawals by South African Revenue Services in Revenue Funds.—(1) The South African Revenue Services must promptly deposit into a Revenue Fund all taxes, levies, duties, fees and other moneys collected by it for that Revenue Fund, in accordance with a framework determined by the National Treasury.

(2) The South African Revenue Services may, despite [section 15 \(1\)](#), withdraw money from the National Revenue Fund—

- (a) to refund any tax, levy or duty credits or any other charges in connection with taxes, levies or duties;
- (b) to make other refunds approved by the National Treasury; or
- (c) to transfer to a member of the South African Customs Union any money collected on its behalf.

(3) The National Treasury must promptly transfer all taxes, levies, duties, fees and other moneys collected by the South African Revenue Services for a province and deposited into the National Revenue Fund, to that province's Provincial Revenue Fund.

(4) Withdrawals in terms of [subsection \(2\)](#) or [\(3\)](#) are direct charges against the National Revenue Fund.

13. Deposits into National Revenue Fund.—(1) All money received by the national government must be paid into the National Revenue Fund, except money received by—

(a)

[[Para. \(a\)](#) repealed by [s. 72 \(b\) \(iii\)](#) of [Act No. 10 of 2009](#).]

Wording of Sections

- (b) a national public entity;
- (c) the South African Reserve Bank;
- (d) the Auditor-General;
- (e) the national government from donor agencies which in terms of legislation or the agreement with the donor, must be paid to the Reconstruction and Development Programme Fund;
- (f) a national department—
 - (i) operating a trading entity, if the money is received in the ordinary course of operating the trading entity;
 - (ii) in trust for a specific person or category of persons or for a specific purpose;
 - (iii) from another department to render an agency service for that department; or
 - (iv) if the money is of a kind described in [Schedule 4](#); or
- (g) a constitutional institution—
 - (i) in trust for a specific person or category of persons or for a specific purpose; or
 - (ii) if the money is of a kind described in [Schedule 4](#).

(2) The exclusion in [subsection \(1\) \(b\)](#) does not apply to a national public entity which is not listed in [Schedule 2](#) or [3](#) but which in terms of [section 47](#) is required to be listed.

(Date of commencement of [sub-s. \(2\)](#): 1 April, 2001.)

(3) Draft legislation that excludes money from payment into the National Revenue Fund may be introduced in Parliament only after the Minister has been consulted on the reasonableness of the exclusion and has consented to the exclusion.

(4) Any legislation inconsistent with [subsection \(1\)](#) is of no force and effect to the extent of the inconsistency.

(5) Money received by a national public entity listed in [Schedule 2](#) or [3](#), the South African Reserve Bank or the Auditor-General must be paid into a bank account opened by the institution concerned.

[[Sub-s. \(5\)](#) amended by [s. 72 \(b\) \(iv\)](#) of [Act No. 10 of 2009](#).]

Wording of Sections

14. Withdrawal of exclusions.—(1) The National Treasury may withdraw, from a date determined by it, any exclusion granted to a national department, a constitutional institution or a national public entity in terms of [section 13 \(1\)](#), either with regard to all money or with regard to money of a specific kind received by that department, constitutional institution or public entity, if—

- (a) the exclusion is not reasonable within the context of [section 213](#) of [the Constitution](#); or

(b) the National Treasury regards the withdrawal of the exclusion to be necessary for transparency or more effective and accountable financial management.

(2) The exclusion in terms of [section 13 \(1\)](#) of the following public entities may not be withdrawn:

(a) A national government business enterprise which is a company and in which the state is not the sole shareholder; and

(b) the national public entities listed in [Schedule 2](#).

(3) From the date on which the withdrawal of an exclusion in terms of [subsection \(1\)](#) takes effect until the end of the relevant financial year, the National Treasury may transfer money from the National Revenue Fund, as a direct charge against the Fund, to the national department or public entity affected by the withdrawal, provided that the amount of the transfer does not exceed the amount that would otherwise have been excluded from payment into the Fund.

(4) The Minister must promptly inform Parliament of any withdrawal of an exclusion in terms of [subsection \(1\)](#).

15. Withdrawals and investments from National Revenue Fund.—(1) Only the National Treasury may withdraw money from the National Revenue Fund, and may do so only—

(a) to provide funds that have been authorised—

(i) in terms of an appropriation by an Act of Parliament; or

(ii) as a direct charge against the National Revenue Fund provided for in [the Constitution](#) or this Act, or in any other Act of Parliament provided the direct charge in such a case is listed in [Schedule 5](#);

(Date of commencement of proviso: 31 August, 2001.)

(b) to refund money invested by a province in the National Revenue Fund; or

(c) to refund money incorrectly paid into, or which is not due to, the National Revenue Fund.

(2) A payment in terms of [subsection \(1\) \(b\)](#) or [\(c\)](#) is a direct charge against the National Revenue Fund.

(3) (a) The National Treasury may invest temporarily, in the Republic or elsewhere, money in the National Revenue Fund that is not immediately needed.

(b) When money in the National Revenue Fund is invested, the investment, including interest earned, is regarded as part of the National Revenue Fund.

16. Use of funds in emergency situations.—(1) The Minister may authorise the use of funds from the National Revenue Fund to defray expenditure of an exceptional nature which is currently not provided for and which cannot, without serious prejudice to the public interest, be postponed to a future parliamentary appropriation of funds.

(2) The combined amount of any authorisations in terms of [subsection \(1\)](#), may not exceed two per cent of the total amount appropriated in the annual national budget for the current financial year.

(3) An amount authorised in terms of [subsection \(1\)](#) is a direct charge against the National Revenue Fund.

(4) An amount authorised in terms of [subsection \(1\)](#) must—

(a) be reported to Parliament and the Auditor-General within 14 days, or if the funds are authorised for the deployment of the security services, within a period determined by the President; and

(b) be attributed to a vote.

(5) A report to Parliament in terms of [subsection \(4\) \(a\)](#) must be submitted to the National Assembly for tabling in the Assembly and made public.

(6) Expenditure in terms of [subsection \(1\)](#) must be included either in the next adjustments budget for the financial year in which the expenditure is authorised or in other appropriation legislation tabled in the National Assembly within 120 days of the Minister authorising the expenditure, whichever is the sooner.

CHAPTER 3
PROVINCIAL TREASURIES AND PROVINCIAL REVENUE FUNDS
[[Chapter 3](#) inserted by [s. 6](#) of [Act No. 29 of 1999](#).]

Part 1: Provincial Treasuries

17. Establishment.—(1) There is a provincial treasury for each province, consisting of—

(a) the MEC for finance in the province, who is the head of the provincial treasury; and

(b) the provincial department responsible for financial matters in the province.

(2) The MEC for finance as the head of a provincial treasury takes the policy and other decisions of the treasury, except those decisions taken as a result of a delegation or instruction in terms of [section 20](#).

[S. 17 inserted by s. 6 of [Act No. 29 of 1999](#).]

18. Functions and powers.—(1) A provincial treasury must—

(a) prepare the provincial budget;

(b) exercise control over the implementation of the provincial budget;

(c) promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and provincial public entities; and

(d) ensure that its fiscal policies do not materially and unreasonably prejudice national economic policies.

(2) A provincial treasury—

(a) must issue provincial treasury instructions not inconsistent with this Act;

(Date of commencement of [para. \(a\)](#): 31 August, 2001.)

(b) must enforce this Act and any prescribed national and provincial norms and standards, including any prescribed standards of generally recognised accounting practice and uniform classification systems, in provincial departments;

(c) must comply with the annual Division of Revenue Act, and monitor and assess the implementation of that Act in provincial public entities;

(d) must monitor and assess the implementation in provincial public entities of national and provincial norms and standards;

(e) may assist provincial departments and provincial public entities in building their capacity for efficient, effective and transparent financial management;

(f) may investigate any system of financial management and internal control applied by a provincial department or a provincial public entity;

(g) must intervene by taking appropriate steps, which may include the withholding of funds, to address a serious or persistent material breach of this Act by a provincial department or a provincial public entity;

(h) must promptly provide any information required by the National Treasury in terms of this Act; and

(i) may do anything further that is necessary to fulfil its responsibilities effectively.

[S. 18 inserted by s. 6 of [Act No. 29 of 1999](#).]

19. Annual consolidated financial statements.—(1) A provincial treasury must—

(a) prepare consolidated financial statements, in accordance with generally recognised accounting practice, for each financial year in respect of—

(i) provincial departments in the province;

(ii) public entities under the ownership control of the provincial executive of the province; and

(iii) the provincial legislature in the province; and

(b) submit those statements to the Auditor-General within three months after the end of that financial year.

(2) The Auditor-General must audit the consolidated financial statements and submit an audit report on the statements to the provincial treasury of the province concerned within three months of receipt of the statements.

(3) The MEC for finance in a province must submit the consolidated financial statements and the audit report, within one month of receiving the report from the Auditor-General, to the provincial legislature for tabling in the legislature.

(4) The consolidated financial statements must be made public when submitted to the provincial legislature.

(5) If the MEC for finance fails to submit the consolidated financial statements and the Auditor-General's audit report on those statements to the provincial legislature within seven months after the end of the financial year to which those statements relate—

- (a) the MEC must submit to the legislature a written explanation setting out the reasons why they were not submitted; and
- (b) the Auditor-General may issue a special report on the delay.
[S. 19 inserted by s. 6 of Act No. 29 of 1999.]

(Date of commencement of [s. 19](#): 1 April, 2003.)

20. Delegations by provincial treasuries.—(1) The MEC for finance in a province may, in writing, delegate any of the powers entrusted or delegated to the provincial treasury in terms of this Act to the head of the department referred to in [section 17 \(1\) \(b\)](#), or instruct that head of department to perform any of the duties assigned to the provincial treasury in terms of this Act.

(2) A delegation or instruction in terms of [subsection \(1\)](#) to the head of the department referred to in [section 17 \(1\) \(b\)](#)—

- (a) is subject to any limitations or conditions that the MEC for finance may impose;
- (b) may authorise that head—
 - (i) to, in writing, sub-delegate the delegated power to another treasury official or the holder of a specific post in that treasury, or to the accounting officer for a provincial department, or to the accounting authority for a provincial public entity in the province; or
 - (ii) to instruct another provincial treasury official or the holder of a specific post in that treasury, or the accounting officer for a provincial department, or the accounting authority for a provincial public entity in the province, to perform the assigned duty; and
- (c) does not divest the MEC for finance of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty.

(3) The MEC for finance may confirm, vary or revoke any decision taken by the head of the department referred to in [section 17 \(1\) \(b\)](#), as a result of a delegation or instruction in terms of [subsection \(1\)](#), or by a treasury official or accounting officer or accounting authority as a result of an authorisation in terms of [subsection \(2\) \(b\)](#), subject to any rights that may have become vested as a consequence of the decision.

[S. 20 inserted by s. 6 of Act No. 29 of 1999.]

Part 2: Provincial Revenue Funds

21. Control of Provincial Revenue Funds.—(1) The provincial treasury of a province is in charge of that province's Provincial Revenue Fund and must enforce compliance with the provisions of [section 226](#) of [the Constitution](#), namely that—

- (a) all money received by the provincial government must promptly be paid into the Fund, except money reasonably excluded by this Act or another Act of Parliament; and
- (b) no money may be withdrawn from the Fund except—
 - (i) in terms of an appropriation by a provincial Act; or
 - (ii) as a direct charge against the Fund when it is provided for in [the Constitution](#) or a provincial Act.

(2) Money that must be paid into the Provincial Revenue Fund is paid into the Fund by depositing it into a bank account of the Fund in accordance with any requirements that may be prescribed.

(3) A provincial treasury must establish appropriate and effective cash management and banking arrangements for its Provincial Revenue Fund in accordance with the framework that must be prescribed in terms of [section 7](#).

[S. 21 inserted by s. 6 of Act No. 29 of 1999.]

22. Deposits into Provincial Revenue Funds.—(1) All money received by a provincial government, including the province's equitable share, and grants made to it, in terms of the annual Division of Revenue Act, must be paid into the province's Provincial Revenue Fund, except money received by—

- (a) the provincial legislature in the province;
- (b) a provincial public entity in the province;
- (c) the provincial government from donor agencies which in terms of legislation or the agreement with the donor, must be paid to the Reconstruction and Development Programme Fund;
- (d) a provincial department in the province—

- (i) operating a trading entity, if the money is received in the ordinary course of operating the trading entity;
- (ii) in trust for a specific person or category of persons or for a specific purpose;
- (iii) from another department to render an agency service on behalf of that department;
- (iv) in terms of the annual Division of Revenue Act, if the money is exempted by that Act from payment into the Revenue Fund; or
- (v) if the money is of a kind described in [Schedule 4](#).

(2) The exclusion in [subsection \(1\) \(b\)](#) does not apply to a provincial public entity in the province which is not listed in [Schedule 3](#) but which, in terms of [section 47](#), is required to be listed.

(Date of commencement of [sub-s. \(2\)](#): 1 April, 2001.)

(3) Draft legislation that excludes money from payment into a Provincial Revenue Fund may be introduced in Parliament only after the Minister has been consulted on the reasonableness of the exclusion and has consented to the exclusion.

(4) Any legislation inconsistent with [subsection \(1\)](#) is of no force and effect to the extent of the inconsistency.

(5) Money received by a provincial legislature or a provincial public entity listed in [Schedule 3](#) must be paid into a bank account opened by the entity concerned.

[[S. 22](#) inserted by [s. 6](#) of [Act No. 29 of 1999](#).]

23. Withdrawal of exclusions from Provincial Revenue Funds.—(1) The National Treasury, after having consulted the relevant provincial treasury, may withdraw, from a date determined by it, any exclusion granted to a provincial department or provincial public entity in terms of [section 22 \(1\)](#), either with regard to all money or with regard to money of a specific kind received by that department or public entity, if—

- (a) the exclusion is not reasonable within the context of [section 226](#) of [the Constitution](#); or
- (b) the National Treasury regards the withdrawal of the exclusion to be necessary for transparency or more effective and accountable financial management.

(2) The exclusion in terms of [section 22 \(1\)](#) of a provincial government business enterprise which is a company and in which the relevant province is not the sole shareholder, may not be withdrawn, provided the National Treasury has given its prior written approval to the province to participate in a company that is not wholly owned by the province.

(3) From the date on which the withdrawal of an exclusion in terms of [subsection \(1\)](#) takes effect until the end of the relevant financial year, a provincial treasury may transfer money from the Provincial Revenue Fund, as a direct charge against the Fund, to the provincial department or provincial public entity affected by the withdrawal of the exclusion—

- (a) if a provincial Act provides for the transfer to be a direct charge; and
- (b) provided that the amount of the transfer does not exceed the amount that would otherwise have been excluded from payment into the Fund.

(4) The Minister must promptly inform Parliament of any withdrawal of an exclusion in terms of [subsection \(1\)](#).

[[S. 23](#) inserted by [s. 6](#) of [Act No. 29 of 1999](#).]

24. Withdrawals and investments from Provincial Revenue Funds.—(1) Only a provincial treasury may withdraw money from a Provincial Revenue Fund, and may do so only—

- (a) to provide funds that have been authorised—
 - (i) in terms of an appropriation by a provincial Act; or
 - (ii) as a direct charge against the Provincial Revenue Fund provided for in [the Constitution](#) or a provincial Act;

(b) to refund money incorrectly paid into, or which is not due to, the Provincial Revenue Fund; or

(c) to deposit into or invest money in the National Revenue Fund.

(2) A payment in terms of [subsection \(1\) \(b\)](#) or [\(c\)](#) is a direct charge against a Provincial Revenue Fund if a provincial Act so provides.

(3) (a) A provincial treasury, in accordance with a prescribed framework, may invest temporarily in the Republic money in the province's Provincial Revenue Fund that is not immediately needed.

(b) When money in a Provincial Revenue Fund is invested, the investment, including interest earned, is regarded as part of that Fund.

25. Use of funds in emergency situations.—(1) The MEC for finance in a province may authorise the use of funds from that province's Provincial Revenue Fund to defray expenditure of an exceptional nature which is currently not provided for and which cannot, without serious prejudice to the public interest in the province, be postponed to a future appropriation by the provincial legislature.

(2) The combined amount of any authorisations in terms of [subsection \(1\)](#) may not exceed two per cent of the total amount appropriated in the annual provincial budget for the current financial year.

(3) An amount authorised in terms of [subsection \(1\)](#) is a direct charge against the Provincial Revenue Fund if a provincial Act so provides.

(4) An amount authorised in terms of [subsection \(1\)](#) must—

- (a) be reported to the provincial legislature and the Auditor-General within 14 days; and
- (b) be attributed to a vote.

(5) A report to a provincial legislature in terms of [subsection \(4\) \(a\)](#) must be submitted to the provincial legislature for tabling in the legislature and made public.

(6) Expenditure in terms of [subsection \(1\)](#) must be included either in the next provincial adjustments budget for the financial year in which the expenditure is authorised, or in other appropriation legislation tabled in the provincial legislature within 120 days of the MEC for finance in the province authorising the expenditure, whichever is the sooner.

[S. 25 inserted by s. 6 of Act No. 29 of 1999.]

CHAPTER 4
NATIONAL AND PROVINCIAL BUDGETS
[Heading substituted by s. 8 of Act No. 29 of 1999.]

26. Annual appropriations.—Parliament and each provincial legislature must appropriate money for each financial year for the requirements of the state and the province, respectively.

[S. 26 substituted by s. 9 of Act No. 29 of 1999.]

Wording of Sections

27. National annual budgets.—(1) The Minister must table the annual budget for a financial year in the National Assembly before the start of that financial year or, in exceptional circumstances, on a date as soon as possible after the start of that financial year, as the Minister may determine.

(2) The MEC for finance in a province must table the provincial annual budget for a financial year in the provincial legislature not later than two weeks after the tabling of the national annual budget, but the Minister may approve an extension of time for the tabling of a provincial budget.

[Sub-s. (2) inserted by s. 10 (a) of Act No. 29 of 1999.]

(3) An annual budget must be in accordance with a format as may be prescribed, and must at least contain—

- (a) estimates of all revenue expected to be raised during the financial year to which the budget relates;
- (b) estimates of current expenditure for that financial year per vote and per main division within the vote;
- (c) estimates of interest and debt servicing charges, and any repayments on loans;
- (d) estimates of capital expenditure per vote and per main division within a vote for that financial year and the projected financial implications of that expenditure for future financial years;
- (e) estimates of revenue excluded in terms of [section 13 \(1\)](#) or [22 \(1\)](#) from the relevant Revenue Fund for that financial year;

[Para. (e) substituted by s. 10 (b) of Act No. 29 of 1999.]

Wording of Sections

(Date of commencement of [para. \(e\)](#): 31 August, 2001.)

- (f) estimates of all direct charges against the relevant Revenue Fund and standing appropriations for that financial year;

[Para. (f) substituted by s. 10 (c) of Act No. 29 of 1999.]

Wording of Sections

- (g) proposals for financing any anticipated deficit for that financial year;
- (h) an indication of intentions regarding borrowing and other forms of public liability that will increase public debt during that financial year and future financial years;
- (i) the projected—
 - (i) revenue for the previous financial year;
 - (ii) expenditure per vote, and per main division within the vote, for the previous financial year; and
 - (iii) borrowing for the previous financial year; and
- (j) any other information as may be prescribed, including any multi-year budget information.

(4) When the annual budget is introduced in the National Assembly or a provincial legislature, the accounting officer for each department must submit to Parliament or the provincial legislature, as may be appropriate, measurable objectives for each main division within the department's vote. The relevant treasury may co-ordinate these submissions and consolidate them in one document.

[[Sub-s. \(4\)](#) substituted by [s. 10 \(d\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(Date of commencement of [sub-s. \(4\)](#): 1 August, 2002.)

28. Multi-year budget projections.—(1) The Minister and the MEC for finance in a province must annually table in the National Assembly and in that province's provincial legislature, respectively, a multi-year budget projection of—

- (a) the estimated revenue expected to be raised during each year of the multi-year period; and
- (b) the estimated expenditure expected to be incurred per vote during each year of the multi-year period, differentiating between capital and current expenditure.

[[Sub-s. \(1\)](#) amended by [s. 11](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(2) A multi-year budget projection tabled by the Minister must contain the Minister's key macro-economic projections.

29. Expenditure before annual budget is passed.—(1) If an annual budget is not passed before the start of the financial year to which it relates, funds may be withdrawn in accordance with this section from the relevant Revenue Fund for the services of the state or the province concerned during that financial year as direct charges against the Fund until the budget is passed.

[[Sub-s. \(1\)](#) substituted by [s. 12 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(2) Funds withdrawn from a Revenue Fund in terms of [subsection \(1\)](#)—

- (a) may be utilised only for services for which funds were appropriated in the previous annual budget or adjustments budget; and
- (b) may not—
 - (i) during the first four months of that financial year, exceed 45 per cent of the total amount appropriated in the previous annual budget;
 - (ii) during each of the following months, exceed 10 per cent of the total amount appropriated in the previous annual budget; and
 - (iii) in aggregate, exceed the total amount appropriated in the previous annual budget.

(3) The funds provided for in [subsection \(1\)](#) are not additional to funds appropriated for the relevant financial year, and any funds withdrawn in terms of that subsection must be regarded as forming part of the funds appropriated in the relevant annual budget for that financial year.

[[Sub-s. \(3\)](#) substituted by [s. 12 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(4) This section does not apply in respect of a province unless a provincial Act provides that the withdrawal of funds in terms of this section is a direct charge against that province's Revenue Fund.

[[Sub-s. \(4\)](#) added by [s. 12 \(c\)](#) of [Act No. 29 of 1999](#).]

30. National adjustments budgets.—(1) The Minister may table an adjustments budget in the National

Assembly as and when necessary.

(2) A national adjustments budget may only provide for—

- (a) adjustments required due to significant and unforeseeable economic and financial events affecting the fiscal targets set by the annual budget;
- (b) unforeseeable and unavoidable expenditure recommended by the national executive or any committee of Cabinet members to whom this task has been assigned;
- (c) any expenditure in terms of [section 16](#);
- (d) money to be appropriated for expenditure already announced by the Minister during the tabling of the annual budget;
- (e) the shifting of funds between and within votes or to follow the transfer of functions in terms of [section 42](#);
- (f) the utilisation of savings under a main division of a vote for the defrayment of excess expenditure under another main division of the same vote in terms of [section 43](#); and
- (g) the roll-over of unspent funds from the preceding financial year.

31. Provincial adjustments budgets.—(1) The MEC for finance in a province may table an adjustments budget in the provincial legislature, subject to [subsection \(3\)](#).

(2) An adjustments budget of a province may only provide for—

- (a) the appropriation of funds that have become available to the province;
- (b) unforeseeable and unavoidable expenditure recommended by the provincial Executive Council of the province within a framework determined by the Minister;
- (c) any expenditure in terms of [section 25](#);
- (d) money to be appropriated for expenditure already announced by the MEC for finance during the tabling of the annual budget;
- (e) the shifting of funds between and within votes or to follow the transfer of functions in terms of [section 42](#);
- (f) the utilisation of savings under a main division within a vote for the defrayment of excess expenditure under another main division within the same vote in terms of [section 43](#); and
- (g) the roll-over of unspent funds from the preceding financial year.

(3) The Minister may determine the time when an adjustments budget may be tabled in a provincial legislature, as well as the format for such budgets.

[[S. 31](#) inserted by [s. 13](#) of [Act No. 29 of 1999](#).]

32. Publishing of reports on state of budget.—(1) Within 30 days after the end of each month, the National Treasury must publish in the national *Government Gazette* a statement of actual revenue and expenditure with regard to the National Revenue Fund.

(2) After the end of a prescribed period, but at least quarterly, every provincial treasury must submit to the National Treasury a statement of revenue and expenditure with regard to the Revenue Fund for which that treasury is responsible, for publication in the national *Government Gazette* within 30 days after the end of each prescribed period.

[[Sub-s. \(2\)](#) inserted by [s. 14](#) of [Act No. 29 of 1999](#).]

(3) The statement must specify the following amounts and compare those amounts in each instance with the corresponding budgeted amounts for the relevant financial year:

- (a) The actual revenue for the relevant period, and for the financial year up to the end of that period;
- (b) the actual expenditure per vote (distinguishing between capital and current expenditure) for that period, and for the financial year up to the end of that period; and
- (c) actual borrowings for that period, and for the financial year up to the end of that period.

(4) The National Treasury may determine—

- (a) the format of the statement of revenue and expenditure; and
- (b) any other detail the statement must contain.

33. Withholding of appropriated funds.—The relevant treasury—

- (a) may withhold from a department any remaining funds appropriated for a specific function if that function is transferred to another department or any other institution; and
- (b) must allocate those remaining funds to that other department or institution.

[S. 33 amended by s. 15 of Act No. 29 of 1999.]

Wording of Sections

34. Unauthorised expenditure.—(1) Unauthorised expenditure does not become a charge against a Revenue Fund except when—

- (a) the expenditure is an overspending of a vote and Parliament or a provincial legislature, as may be appropriate, approves, as a direct charge against the relevant Revenue Fund, an additional amount for that vote which covers the overspending; or
- (b) the expenditure is unauthorised for another reason and Parliament or a provincial legislature, as may be appropriate, authorises the expenditure as a direct charge against the relevant Revenue Fund.

(2) If Parliament or a provincial legislature does not approve in terms of [subsection \(1\) \(a\)](#) an additional amount for the amount of any overspending, that amount becomes a charge against the funds allocated for the next or future financial years under the relevant vote.

[S. 34 substituted by s. 16 of Act No. 29 of 1999.]

Wording of Sections

35. Unfunded mandates.—Draft national legislation that assigns an additional function or power to, or imposes any other obligation on, a provincial government, must, in a memorandum that must be introduced in Parliament with that legislation, give a projection of the financial implications of that function, power or obligation to the province.

[S. 35 inserted by s. 17 of Act No. 29 of 1999.]

CHAPTER 5

DEPARTMENTS AND CONSTITUTIONAL INSTITUTIONS

Part 1: Appointment of Accounting Officers

36. Accounting officers.—(1) Every department and every constitutional institution must have an accounting officer.

(2) Subject to [subsection \(3\)](#)—

- (a) the head of a department must be the accounting officer for the department; and
- (b) the chief executive officer of a constitutional institution must be the accounting officer for that institution.

(3) The relevant treasury may, in exceptional circumstances, approve or instruct in writing that a person other than the person mentioned in [subsection \(2\)](#) be the accounting officer for—

- (a) a department or a constitutional institution; or
- (b) a trading entity within a department.

[Sub-s. (3) amended by s. 18 (a) of Act No. 29 of 1999.]

Wording of Sections

(4) The relevant treasury may at any time withdraw in writing an approval or instruction in terms of [subsection \(3\)](#).

[Sub-s. (4) substituted by s. 18 (b) of Act No. 29 of 1999.]

Wording of Sections

(5) The employment contract of an accounting officer for a department, trading entity or constitutional institution must be in writing and, where possible, include performance standards. The provisions of [sections 38 to 42](#), as may be appropriate, are regarded as forming part of each such contract.

37. Acting accounting officers.—When an accounting officer is absent or otherwise unable to perform the functions of accounting officer, or during a vacancy, the functions of accounting officer must be performed by the

official acting in the place of that accounting officer.

Part 2: Responsibilities of Accounting Officers

38. General responsibilities of accounting officers.—(1) The accounting officer for a department, trading entity or constitutional institution—

- (a) must ensure that that department, trading entity or constitutional institution has and maintains—
 - (i) effective, efficient and transparent systems of financial and risk management and internal control;
 - (ii) a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with regulations and instructions prescribed in terms of [sections 76](#) and [77](#);
 - (iii) an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective;
 - (iv) a system for properly evaluating all major capital projects prior to a final decision on the project;
- (b) is responsible for the effective, efficient, economical and transparent use of the resources of the department, trading entity or constitutional institution;
- (c) must take effective and appropriate steps to—
 - (i) collect all money due to the department, trading entity or constitutional institution;
 - (ii) prevent unauthorised, irregular and fruitless and wasteful expenditure and losses resulting from criminal conduct; and
 - (iii) manage available working capital efficiently and economically;
- (d) is responsible for the management, including the safe-guarding and the maintenance of the assets, and for the management of the liabilities, of the department, trading entity or constitutional institution;
- (e) must comply with any tax, levy, duty, pension and audit commitments as may be required by legislation;
- (f) must settle all contractual obligations and pay all money owing, including inter-governmental claims, within the prescribed or agreed period;
- (g) on discovery of any unauthorised, irregular or fruitless and wasteful expenditure, must immediately report, in writing, particulars of the expenditure to the relevant treasury and in the case of irregular expenditure involving the procurement of goods or services, also to the relevant tender board;

[[Para. \(g\)](#) substituted by [s. 19](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (h) must take effective and appropriate disciplinary steps against any official in the service of the department, trading entity or constitutional institution who—
 - (i) contravenes or fails to comply with a provision of this Act;
 - (ii) commits an act which undermines the financial management and internal control system of the department, trading entity or constitutional institution; or
 - (iii) makes or permits an unauthorised expenditure, irregular expenditure or fruitless and wasteful expenditure;
- (i) when transferring funds in terms of the annual Division of Revenue Act, must ensure that the provisions of that Act are complied with;
- (j) before transferring any funds (other than grants in terms of the annual Division of Revenue Act or to a constitutional institution) to an entity within or outside government, must obtain a written assurance from the entity that that entity implements effective, efficient and transparent financial management and internal control systems, or, if such written assurance is not or cannot be given, render the transfer of the funds subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems;
- (k) must enforce compliance with any prescribed conditions if the department, trading entity or constitutional institution gives financial assistance to any entity or person;
- (l) must take into account all relevant financial considerations, including issues of propriety, regularity and value for money, when policy proposals affecting the accounting officer's responsibilities are considered, and when necessary, bring those considerations to the attention of the responsible executive authority;

- (m) must promptly consult and seek the prior written consent of the National Treasury on any new entity which the department or constitutional institution intends to establish or in the establishment of which it took the initiative; and
 - (n) must comply, and ensure compliance by the department, trading entity or constitutional institution, with the provisions of this Act.
- (2) An accounting officer may not commit a department, trading entity or constitutional institution to any liability for which money has not been appropriated.

(Date of commencement of [sub-s. \(2\)](#): 31 August, 2001.)

39. Accounting officers' responsibilities relating to budgetary control.—(1) The accounting officer for a department is responsible for ensuring that—

- (a) expenditure of that department is in accordance with the vote of the department and the main divisions within the vote; and
- (b) effective and appropriate steps are taken to prevent unauthorised expenditure.

(2) An accounting officer, for the purposes of [subsection \(1\)](#), must—

- (a) take effective and appropriate steps to prevent any overspending of the vote of the department or a main division within the vote;
- (b) report to the executive authority and the relevant treasury any impending—
 - (i) under collection of revenue due;
 - (ii) shortfalls in budgeted revenue; and
 - (iii) overspending of the department's vote or a main division within the vote; and

[[Para. \(b\)](#) amended by [s. 20 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (c) comply with any remedial measures imposed by the relevant treasury in terms of this Act to prevent overspending of the vote or a main division within the vote.

[[Para. \(c\)](#) substituted by [s. 20 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

40. Accounting officers' reporting responsibilities.—(1) The accounting officer for a department, trading entity or constitutional institution—

- (a) must keep full and proper records of the financial affairs of the department, trading entity or constitutional institution in accordance with any prescribed norms and standards;
- (b) must prepare financial statements for each financial year in accordance with generally recognized accounting practice;
- (c) must submit those financial statements within two months after the end of the financial year to—
 - (i) the Auditor-General for auditing; and
 - (ii) the relevant treasury to enable that treasury to prepare consolidated financial statements in terms of [section 8](#) or [19](#);

[[Sub-para. \(ii\)](#) substituted by [s. 21 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (d) must submit within five months of the end of a financial year to the relevant treasury and, in the case of a department or trading entity, also to the executive authority responsible for that department or trading entity—
 - (i) an annual report on the activities of that department, trading entity or constitutional institution during that financial year;
 - (ii) the financial statements for that financial year after those statements have been audited; and
 - (iii) the Auditor-General's report on those statements;

[[Para. \(d\)](#) amended by [s. 21 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (e) must, in the case of a constitutional institution, submit to Parliament that institution's annual report and financial statements referred to in [paragraph \(d\)](#), and the Auditor-General's report on those statements, within one month after the accounting officer received the Auditor-General's audit report;

and

- (f) is responsible for the submission by the department or constitutional institution of all reports, returns, notices and other information to Parliament, the relevant provincial legislature, an executive authority, the relevant treasury or the Auditor-General, as may be required by this Act.

[Para. (f) substituted by s. 21 (c) of Act No. 29 of 1999.]

Wording of Sections

(2) The Auditor-General must audit the financial statements referred to in [subsection \(1\) \(b\)](#) and submit an audit report on those statements to the accounting officer within two months of receipt of the statements.

(3) The annual report and audited financial statements referred to in [subsection \(1\) \(d\)](#) must—

- (a) fairly present the state of affairs of the department, trading entity or constitutional institution, its business, its financial results, its performance against predetermined objectives and its financial position as at the end of the financial year concerned; and
- (b) include particulars of—
- (i) any material losses through criminal conduct, and any unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure, that occurred during the financial year;
 - (ii) any criminal or disciplinary steps taken as a result of such losses, unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure;
 - (iii) any material losses recovered or written off; and
 - (iv) any other matters that may be prescribed.

(4) The accounting officer of a department must—

- (a) each year before the beginning of a financial year provide the relevant treasury in the prescribed format with a breakdown per month of the anticipated revenue and expenditure of that department for that financial year;

[Para. (a) substituted by s. 21 (d) of Act No. 29 of 1999.]

Wording of Sections

(b) each month submit information in the prescribed format on actual revenue and expenditure for the preceding month and the amounts anticipated for that month in terms of [paragraph \(a\)](#); and

(c) within 15 days of the end of each month submit to the relevant treasury and the executive authority responsible for that department—

- (i) the information for that month;
- (ii) a projection of expected expenditure and revenue collection for the remainder of the current financial year; and
- (iii) when necessary, an explanation of any material variances and a summary of the steps that are taken to ensure that the projected expenditure and revenue remain within budget.

[Para. (c) amended by s. 21 (e) of Act No. 29 of 1999.]

Wording of Sections

(5) If an accounting officer is unable to comply with any of the responsibilities determined for accounting officers in this Part, the accounting officer must promptly report the inability, together with reasons, to the relevant executive authority and treasury.

41. Information to be submitted by accounting officers.—An accounting officer for a department, trading entity or constitutional institution must submit to the relevant treasury or the Auditor-General, such information, returns, documents, explanations and motivations as may be prescribed or as the relevant treasury or the Auditor-General may require.

[S. 41 substituted by s. 22 of Act No. 29 of 1999.]

Wording of Sections

42. Accounting officers' responsibilities when assets and liabilities are transferred.—(1) When assets or liabilities of a department are transferred to another department or other institution in terms of legislation or following a reorganisation of functions, the accounting officer for the transferring department must—

- (a) draw up an inventory of such assets and liabilities; and
- (b) provide the accounting officer for the receiving department or other institution with substantiating records, including personnel records of staff to be transferred.

(2) Both the accounting officer for the transferring department and the accounting officer for the receiving

department or other institution must sign the inventory when the transfer takes place.

(3) The accounting officer for the transferring department must file a copy of the signed inventory with the relevant treasury and the Auditor-General within 14 days of the transfer.

[[Sub-s. \(3\)](#) substituted by [s. 23](#) of [Act No. 29 of 1999](#).]

Wording of Sections

43. Virement between main divisions within votes.—(1) An accounting officer for a department may utilise a saving in the amount appropriated under a main division within a vote towards the defrayment of excess expenditure under another main division within the same vote, unless the relevant treasury directs otherwise.

[[Sub-s. \(1\)](#) substituted by [s. 24 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(2) The amount of a saving under a main division of a vote that may be utilised in terms of [subsection \(1\)](#), may not exceed eight per cent of the amount appropriated under that main division.

(3) An accounting officer must within seven days submit a report containing the prescribed particulars concerning the utilisation of a saving in terms of [subsection \(1\)](#), to the executive authority responsible for the department and to the relevant treasury.

[[Sub-s. \(3\)](#) substituted by [s. 24 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(4) This section does not authorise the utilisation of a saving in—

- (a) an amount specifically and exclusively appropriated for a purpose mentioned under a main division within a vote;
- (b) an amount appropriated for transfer to another institution; and
- (c) an amount appropriated for capital expenditure in order to defray current expenditure.

(5) A utilisation of a saving in terms of [subsection \(1\)](#) is a direct charge against the relevant Revenue Fund provided that, in the case of a province, that province enacts such utilisation as a direct charge.

[[Sub-s. \(5\)](#) substituted by [s. 24 \(c\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(6) The National Treasury may by regulation or instruction in terms of [section 76](#) regulate the application of this section.

Part 3: Other Officials of Departments and Constitutional Institutions

44. Assignment of powers and duties by accounting officers.—(1) The accounting officer for a department, trading entity or constitutional institution may—

- (a) in writing delegate any of the powers entrusted or delegated to the accounting officer in terms of this Act, to an official in that department, trading entity or constitutional institution; or
- (b) instruct any official in that department, trading entity or constitutional institution to perform any of the duties assigned to the accounting officer in terms of this Act.

(2) A delegation or instruction to an official in terms of [subsection \(1\)](#)—

- (a) is subject to any limitations and conditions prescribed in terms of this Act or as the relevant treasury may impose;

[[Para. \(a\)](#) substituted by [s. 25](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (b) is subject to any limitations and conditions the accounting officer may impose;
- (c) may either be to a specific individual or to the holder of a specific post in the relevant department, trading entity or constitutional institution; and
- (d) does not divest the accounting officer of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty.

(3) The accounting officer may confirm, vary or revoke any decision taken by an official as a result of a delegation or instruction in terms of [subsection \(1\)](#), subject to any rights that may have become vested as a consequence of the decision.

45. Responsibilities of other officials.—An official in a department, trading entity or constitutional institution—

- (a) must ensure that the system of financial management and internal control established for that department, trading entity or constitutional institution is carried out within the area of responsibility of that official;
- (b) is responsible for the effective, efficient, economical and transparent use of financial and other resources within that official's area of responsibility;
- (c) must take effective and appropriate steps to prevent, within that official's area of responsibility, any unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure and any under collection of revenue due;
- (d) must comply with the provisions of this Act to the extent applicable to that official, including any delegations and instructions in terms of [section 44](#); and
- (e) is responsible for the management, including the safe-guarding, of the assets and the management of the liabilities within that official's area of responsibility.

CHAPTER 6
PUBLIC ENTITIES

Part 1: Application of this Chapter

46. Application.—The provisions of this Chapter apply, to the extent indicated, to all public entities listed in [Schedule 2](#) or [3](#).

47. Unlisted public entities.—(1) The Minister, by notice in the national *Government Gazette*—

- (a) must amend [Schedule 3](#) to include in the list all public entities that are not listed; and
- (b) may make technical changes to the list.

[General Note: Amended list of public entities has been published under General Notice No. 3366 in *Government Gazette* 25778 of 5 December, 2003.]

(2) The accounting authority for a public entity that is not listed in either [Schedule 2](#) or [3](#) must, without delay, notify the National Treasury, in writing, that the public entity is not listed.

(3) [Subsection \(2\)](#) does not apply to an unlisted public entity that is a subsidiary of a public entity, whether the latter entity is listed or not.

(4) The Minister may not list the following institutions in [Schedule 3](#):

- (a) A constitutional institution, the South African Reserve Bank and the Auditor-General;
- (b) any public institution which functions outside the sphere of national or provincial government; and
[[Para. \(b\)](#) substituted by [s. 26](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (c) any institution of higher education.

48. Classification of public entities.—(1) The Minister may by notice in the national *Government Gazette* classify public entities listed in [Schedule 3](#) in accordance with the relevant definitions set out in [section 1](#), as—

- (a) national government business enterprises;
- (b) provincial government business enterprises;
- (c) national public entities; and
- (d) provincial public entities.

[[Sub-s. \(1\)](#) substituted by [s. 27](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(2) A public entity is for the purposes of this Act regarded as belonging to the class in which it is classified in terms of [subsection \(1\)](#).

[General Note: Re-classification of public entities has been published under General Notice No. 504 in *Government Gazette* 22337 of 8 June, 2001.]

Part 2: Accounting Authorities for Public Entities

49. Accounting authorities.—(1) Every public entity must have an authority which must be accountable for the purposes of this Act.

(2) If the public entity—

- (a) has a board or other controlling body, that board or controlling body is the accounting authority for that entity; or
- (b) does not have a controlling body, the chief executive officer or the other person in charge of the public entity is the accounting authority for that public entity unless specific legislation applicable to that public entity designates another person as the accounting authority.

(3) The relevant treasury, in exceptional circumstances, may approve or instruct that another functionary of a public entity must be the accounting authority for that public entity.

[Sub-s. (3) substituted by s. 28 (a) of Act No. 29 of 1999.]

Wording of Sections

(4) The relevant treasury may at any time withdraw an approval or instruction in terms of [subsection \(3\)](#).

[Sub-s. (4) substituted by s. 28 (b) of Act No. 29 of 1999.]

Wording of Sections

(5) A public entity must inform the Auditor-General promptly and in writing of any approval or instruction in terms of [subsection \(3\)](#) and any withdrawal of an approval or instruction in terms of [subsection \(4\)](#).

50. Fiduciary duties of accounting authorities.—(1) The accounting authority for a public entity must—

- (a) exercise the duty of utmost care to ensure reasonable protection of the assets and records of the public entity;
- (b) act with fidelity, honesty, integrity and in the best interests of the public entity in managing the financial affairs of the public entity;
- (c) on request, disclose to the executive authority responsible for that public entity or the legislature to which the public entity is accountable, all material facts, including those reasonably discoverable, which in any way may influence the decisions or actions of the executive authority or that legislature; and
- (d) seek, within the sphere of influence of that accounting authority, to prevent any prejudice to the financial interests of the state.

(2) A member of an accounting authority or, if the accounting authority is not a board or other body, the individual who is the accounting authority, may not—

- (a) act in a way that is inconsistent with the responsibilities assigned to an accounting authority in terms of this Act; or
- (b) use the position or privileges of, or confidential information obtained as, accounting authority or a member of an accounting authority, for personal gain or to improperly benefit another person.

(3) A member of an accounting authority must—

- (a) disclose to the accounting authority any direct or indirect personal or private business interest that that member or any spouse, partner or close family member may have in any matter before the accounting authority; and
- (b) withdraw from the proceedings of the accounting authority when that matter is considered, unless the accounting authority decides that the member's direct or indirect interest in the matter is trivial or irrelevant.

51. General responsibilities of accounting authorities.—(1) An accounting authority for a public entity—

- (a) must ensure that that public entity has and maintains—
 - (i) effective, efficient and transparent systems of financial and risk management and internal control;
 - (ii) a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with regulations and instructions prescribed in terms of [sections 76](#) and [77](#); and
 - (iii) an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective;
 - (iv) a system for properly evaluating all major capital projects prior to a final decision on the project;
- (b) must take effective and appropriate steps to—

- (i) collect all revenue due to the public entity concerned; and
 - (ii) prevent irregular expenditure, fruitless and wasteful expenditure, losses resulting from criminal conduct, and expenditure not complying with the operational policies of the public entity; and
 - (iii) manage available working capital efficiently and economically;
- (c) is responsible for the management, including the safe-guarding, of the assets and for the management of the revenue, expenditure and liabilities of the public entity;
- (d) must comply with any tax, levy, duty, pension and audit commitments as required by legislation;
- (e) must take effective and appropriate disciplinary steps against any employee of the public entity who —
- (i) contravenes or fails to comply with a provision of this Act;
 - (ii) commits an act which undermines the financial management and internal control system of the public entity; or
 - (iii) makes or permits an irregular expenditure or a fruitless and wasteful expenditure;
- (f) is responsible for the submission by the public entity of all reports, returns, notices and other information to Parliament or the relevant provincial legislature and to the relevant executive authority or treasury, as may be required by this Act;

[[Para. \(f\)](#) substituted by [s. 29](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (g) must promptly inform the National Treasury on any new entity which that public entity intends to establish or in the establishment of which it takes the initiative, and allow the National Treasury a reasonable time to submit its decision prior to formal establishment; and
- (h) must comply, and ensure compliance by the public entity, with the provisions of this Act and any other legislation applicable to the public entity.

(2) If an accounting authority is unable to comply with any of the responsibilities determined for an accounting authority in this Part, the accounting authority must promptly report the inability, together with reasons, to the relevant executive authority and treasury.

52. Annual budget and corporate plan by [Schedule 2](#) public entities and government business enterprises.—The accounting authority for a public entity listed in [Schedule 2](#) or a government business enterprise listed in [Schedule 3](#) must submit to the accounting officer for a department designated by the executive authority responsible for that public entity or government business enterprise, and to the relevant treasury, at least one month, or another period agreed with the National Treasury, before the start of its financial year—

- (a) a projection of revenue, expenditure and borrowings for that financial year in the prescribed format; and
- (b) a corporate plan in the prescribed format covering the affairs of that public entity or business enterprise for the following three financial years, and, if it has subsidiaries, also the affairs of the subsidiaries.

[[S. 52](#) amended by [s. 30](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(Date of commencement of [s. 52](#): 1 April, 2001.)

53. Annual budgets by non-business [Schedule 3](#) public entities.—(1) The accounting authority for a public entity listed in [Schedule 3](#) which is not a government business enterprise must submit to the executive authority responsible for that public entity, at least six months before the start of the financial year of the department designated in terms of [subsection \(2\)](#) or another period agreed to between the executive authority and the public entity, a budget of estimated revenue and expenditure for that financial year, for approval by the executive authority.

(2) The budget must be submitted to the executive authority through the accounting officer for a department designated by the executive authority, who may make recommendations to the executive authority with regard to the approval or amendment of the budget.

(3) A public entity which must submit a budget in terms of [subsection \(1\)](#), may not budget for a deficit and may not accumulate surpluses unless the prior written approval of the National Treasury has been obtained.

(4) The accounting authority for such a public entity is responsible for ensuring that expenditure of that public entity is in accordance with the approved budget.

(5) The National Treasury may regulate the application of this section by regulation or instruction in terms of [section 76](#).

54. Information to be submitted by accounting authorities.—(1) The accounting authority for a public entity must submit to the relevant treasury or the Auditor-General such information, returns, documents, explanations and motivations as may be prescribed or as the relevant treasury or the Auditor-General may require.

[[Sub-s. \(1\)](#) substituted by [s. 31 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(2) Before a public entity concludes any of the following transactions, the accounting authority for the public entity must promptly and in writing inform the relevant treasury of the transaction and submit relevant particulars of the transaction to its executive authority for approval of the transaction:

- (a) establishment or participation in the establishment of a company;
- (b) participation in a significant partnership, trust, unincorporated joint venture or similar arrangement;
- (c) acquisition or disposal of a significant shareholding in a company;
- (d) acquisition or disposal of a significant asset;
- (e) commencement or cessation of a significant business activity; and
- (f) a significant change in the nature or extent of its interest in a significant partnership, trust, unincorporated joint venture or similar arrangement.

[[Sub-s. \(2\)](#) amended by [s. 31 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(3) A public entity may assume that approval has been given if it receives no response from the executive authority on a submission in terms of [subsection \(2\)](#) within 30 days or within a longer period as may be agreed to between itself and the executive authority.

(4) The executive authority may exempt a public entity listed in [Schedule 2](#) or [3](#) from [subsection \(2\)](#).

55. Annual report and financial statements.—(1) The accounting authority for a public entity—

- (a) must keep full and proper records of the financial affairs of the public entity;
- (b) prepare financial statements for each financial year in accordance with generally accepted accounting practice, unless the Accounting Standards Board approves the application of generally recognised accounting practice for that public entity;
- (c) must submit those financial statements within two months after the end of the financial year—
 - (i) to the auditors of the public entity for auditing; and
 - (ii) if it is a business enterprise or other public entity under the ownership control of the national or a provincial government, to the relevant treasury; and

[[Sub-para. \(ii\)](#) substituted by [s. 32 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (d) must submit within five months of the end of a financial year to the relevant treasury, to the executive authority responsible for that public entity and, if the Auditor-General did not perform the audit of the financial statements, to the Auditor-General—
 - (i) an annual report on the activities of that public entity during that financial year;
 - (ii) the financial statements for that financial year after the statements have been audited; and
 - (iii) the report of the auditors on those statements.

[[Para. \(d\)](#) amended by [s. 32 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(2) The annual report and financial statements referred to in [subsection \(1\) \(d\)](#) must—

- (a) fairly present the state of affairs of the public entity, its business, its financial results, its performance against predetermined objectives and its financial position as at the end of the financial year concerned;
- (b) include particulars of—
 - (i) any material losses through criminal conduct and any irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year;
 - (ii) any criminal or disciplinary steps taken as a consequence of such losses or irregular expenditure or fruitless and wasteful expenditure;

- (iii) any losses recovered or written off;
- (iv) any financial assistance received from the state and commitments made by the state on its behalf; and
- (v) any other matters that may be prescribed; and

(c) include the financial statements of any subsidiaries.

(3) An accounting authority must submit the report and statements referred to in [subsection \(1\) \(d\)](#), for tabling in Parliament or the provincial legislature, to the relevant executive authority through the accounting officer of a department designated by the executive authority.

[[Sub-s. \(3\)](#) substituted by [s. 32 \(c\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(4) The relevant treasury may direct that, instead of a separate report, the audited financial statements of a [Schedule 3](#) public entity which is not a government business enterprise must be incorporated in those of a department designated by that treasury.

[[Sub-s. \(4\)](#) substituted by [s. 32 \(d\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

Part 3: Other Officials of Public Entities

56. Assignment of powers and duties by accounting authorities.—(1) The accounting authority for a public entity may—

- (a) in writing delegate any of the powers entrusted or delegated to the accounting authority in terms of this Act, to an official in that public entity; or
- (b) instruct an official in that public entity to perform any of the duties assigned to the accounting authority in terms of this Act.

(2) A delegation or instruction to an official in terms of [subsection \(1\)](#)—

- (a) is subject to any limitations and conditions the accounting authority may impose;
- (b) may either be to a specific individual or to the holder of a specific post in the relevant public entity; and
- (c) does not divest the accounting authority of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty.

(3) The accounting authority may confirm, vary or revoke any decision taken by an official as a result of a delegation or instruction in terms of [subsection \(1\)](#), subject to any rights that may have become vested as a consequence of the decision.

57. Responsibilities of other officials.—An official in a public entity—

- (a) must ensure that the system of financial management and internal control established for that public entity is carried out within the area of responsibility of that official;
- (b) is responsible for the effective, efficient, economical and transparent use of financial and other resources within that official's area of responsibility;
- (c) must take effective and appropriate steps to prevent, within that official's area of responsibility, any irregular expenditure and fruitless and wasteful expenditure and any under collection of revenue due;
- (d) must comply with the provisions of this Act to the extent applicable to that official, including any delegations and instructions in terms of [section 56](#); and
- (e) is responsible for the management, including the safe-guarding, of the assets and the management of the liabilities within that official's area of responsibility.

Part 4: External Auditors

58.

[[S. 58](#) repealed by [s. 53](#) of [Act No. 25 of 2004](#).]

Wording of Sections

59.

[[S. 59](#) repealed by [s. 53](#) of [Act No. 25 of 2004](#).]

[Wording of Sections](#)

60.

[[S. 60](#) repealed by [s. 53](#) of [Act No. 25 of 2004](#).]

[Wording of Sections](#)

61.

[[S. 61](#) repealed by [s. 53](#) of [Act No. 25 of 2004](#).]

[Wording of Sections](#)

62.

[[S. 62](#) amended by [s. 33](#) of [Act No. 29 of 1999](#) and repealed by [s. 53](#) of [Act No. 25 of 2004](#).]

[Wording of Sections](#)

CHAPTER 7 EXECUTIVE AUTHORITIES

63. Financial responsibilities of executive authorities.—(1) (a) Executive authorities of departments must perform their statutory functions within the limits of the funds authorised for the relevant vote.

(b) In performing their statutory functions executive authorities must consider the monthly reports submitted to them in terms of [section 39 \(2\) \(b\)](#) and [40 \(4\) \(c\)](#).

(2) The executive authority responsible for a public entity under the ownership control of the national or a provincial executive must exercise that executive's ownership control powers to ensure that that public entity complies with this Act and the financial policies of that executive.

[[Sub-s. \(2\)](#) substituted by [s. 34](#) of [Act No. 29 of 1999](#).]

[Wording of Sections](#)

64. Executive directives having financial implications.—(1) Any directive by an executive authority of a department to the accounting officer of the department having financial implications for the department must be in writing.

(2) If implementation of the directive is likely to result in unauthorised expenditure, the accounting officer will be responsible for any resulting unauthorised expenditure unless the accounting officer has informed the executive authority in writing of the likelihood of that unauthorised expenditure.

(3) Any decision of the executive authority to proceed with the implementation of the directive, and the reasons for the decision, must be in writing, and the accounting officer must promptly file a copy of this document with the National Treasury and the Auditor-General, and if a provincial department is involved, also with the relevant provincial treasury.

[[Sub-s. \(3\)](#) substituted by [s. 35](#) of [Act No. 29 of 1999](#).]

[Wording of Sections](#)

65. Tabling in legislatures.—(1) The executive authority responsible for a department or public entity must table in the National Assembly or a provincial legislature, as may be appropriate—

(a) the annual report and financial statements referred to in [section 40 \(1\) \(d\)](#) or [55 \(1\) \(d\)](#) and the audit report on those statements, within one month after the accounting officer for the department or the accounting authority for the public entity received the audit report; and

(b) the findings of a disciplinary board, and any sanctions imposed by such a board, which heard a case of financial misconduct against an accounting officer or accounting authority in terms of [section 81](#) or [83](#).

[[Sub-s. \(1\)](#) amended by [s. 36](#) of [Act No. 29 of 1999](#).]

[Wording of Sections](#)

(2) If an executive authority fails to table, in accordance with [subsection \(1\) \(a\)](#), the annual report and financial statements of the department or the public entity, and the audit report on those statements, in the relevant legislature within six months after the end of the financial year to which those statements relate—

- (a) the executive authority must table a written explanation in the legislature setting out the reasons why they were not tabled; and
- (b) the Auditor-General may issue a special report on the delay.

CHAPTER 8
LOANS, GUARANTEES AND OTHER COMMITMENTS

Part 1: General principles

66. Restrictions on borrowing, guarantees and other commitments.—(1) An institution to which this Act applies may not borrow money or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind that institution or the Revenue Fund to any future financial commitment, unless such borrowing, guarantee, indemnity, security or other transaction—

- (a) is authorised by this Act; and
- (b) in the case of public entities, is also authorised by other legislation not in conflict with this Act; and
- (c) in the case of loans by a province or a provincial government business enterprise under the ownership control of a provincial executive, is within the limits as set in terms of the Borrowing Powers of Provincial Governments Act, 1996 ([Act No. 48 of 1996](#)).

[\[Para. \(c\) added by s. 37 \(a\) of Act No. 29 of 1999.\]](#)

(2) A government may only through the following persons borrow money, or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind a Revenue Fund to any future financial commitment:

- (a) The National Revenue Fund: The Minister or, in the case of the issue of a guarantee, indemnity or security, the responsible Cabinet member acting with the concurrence of the Minister in terms of [section 70](#).
- (b) A Provincial Revenue Fund: The MEC for finance in the province, acting in accordance with the Borrowing Powers of Provincial Governments Act, 1996.

[\[Sub-s. \(2\) substituted by s. 37 \(b\) of Act No. 29 of 1999.\]](#)

Wording of Sections

(3) Public entities may only through the following persons borrow money, or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind that public entity to any future financial commitment:

- (a) A public entity listed in [Schedule 2](#): The accounting authority for that [Schedule 2](#) public entity.
- (b) A national government business enterprise listed in [Schedule 3](#) and authorised by notice in the national *Government Gazette* by the Minister: The accounting authority for that government business enterprise, subject to any conditions the Minister may impose.

[General Note: Approval published under General Notice No. 972 in *Government Gazette* 29033 of 21 July, 2006 with effect from 21 July, 2006 and subject to Rand Water not exceeding their debt limit as provided in the *Government Gazette* Notice 23450 of 31 May, 2002.]

- (c) Any other national public entity: The Minister or, in the case of the issue of a guarantee, indemnity or security, the Cabinet member who is the executive authority responsible for that public entity, acting with the concurrence of the Minister in terms of [section 70](#).
- (d) A provincial government business enterprise listed in [Schedule 3](#) and authorised by notice in the national *Government Gazette* by the Minister: The MEC for finance in the province, acting with the concurrence of the Minister, subject to any conditions that the Minister may impose.

[\[Para. \(d\) added by s. 37 \(c\) of Act No. 29 of 1999.\]](#)

(Date of commencement of [sub-s. \(3\)](#): 1 April, 2001.)

(4) Constitutional institutions and provincial public entities not mentioned in [subsection \(3\) \(d\)](#) may not borrow money, nor issue a guarantee, indemnity or security, nor enter into any other transaction that binds or may bind the institution or entity to any future financial commitment.

[\[Sub-s. \(4\) substituted by s. 37 \(d\) of Act No. 29 of 1999.\]](#)

Wording of Sections

(5) Despite [subsection \(4\)](#), the Minister may in writing permit a public entity mentioned in [subsection \(3\) \(c\)](#) or [\(d\)](#) or a constitutional institution to borrow money for bridging purposes up to a prescribed limit, including a

temporary bank overdraft, subject to such conditions as the Minister may impose.

[Sub-s. (5) substituted by s. 37 (e) of Act No. 29 of 1999.]

Wording of Sections

(6) A person mentioned in [subsection \(2\)](#) or [\(3\)](#) may not delegate a power conferred in terms of that subsection, except with the prior written approval of the Minister.

(7) A public entity authorised to borrow money—

- (a) must annually submit to the Minister a borrowing Programme for the year; and
- (b) may not borrow money in a foreign currency above a prescribed limit, except when that public entity is a company in which the state is not the only shareholder.

(Date of commencement of [para. \(b\)](#): 1 April, 2001.)

67. No provincial foreign commitments.—A provincial government, including any provincial public entity, may not borrow money or issue a guarantee, indemnity or security or enter into any other transaction that binds itself to any future financial commitment, denominated in a foreign currency or concluded on a foreign financial market.

[S. 67 inserted by s. 38 of Act No. 29 of 1999.]

68. Consequences of unauthorised transactions.—If a person, otherwise than in accordance with [section 66](#), lends money to an institution to which this Act applies or purports to issue on behalf of such an institution a guarantee, indemnity or security, or enters into any other transaction which purports to bind such an institution to any future financial commitment, the state and that institution is not bound by the lending contract or the guarantee, indemnity, security or other transaction.

69. Regulations on borrowing by public entities.—The Minister may regulate by regulation in terms of [section 76](#) the borrowing of money by or for or on behalf of public entities referred to in [section 66 \(3\) \(b\)](#), [\(c\)](#) and [\(d\)](#).

[S. 69 substituted by s. 39 of Act No. 29 of 1999.]

Wording of Sections

70. Guarantees, indemnities and securities by Cabinet members.—(1) A Cabinet member, with the written concurrence of the Minister (given either specifically in each case or generally with regard to a category of cases and subject to any conditions approved by the Minister), may issue a guarantee, indemnity or security which binds—

- (a) the National Revenue Fund in respect of a financial commitment incurred or to be incurred by the national executive; or
- (b) a national public entity referred to in [section 66 \(3\) \(c\)](#) in respect of a financial commitment incurred or to be incurred by that public entity.

(Date of commencement of [para. \(b\)](#): 1 April, 2001.)

(2) Any payment under a guarantee, indemnity or security issued in terms of—

- (a) [subsection \(1\) \(a\)](#), is a direct charge against the National Revenue Fund, and any such payment must in the first instance be defrayed from the funds budgeted for the department that is concerned with the issue of the guarantee, indemnity or security in question; and
- (b) [subsection \(1\) \(b\)](#), is a charge against the national public entity concerned.

(3) A Cabinet member who seeks the Minister's concurrence for the issue of a guarantee, indemnity or security in terms of [subsection \(1\) \(a\)](#) or [\(b\)](#), must provide the Minister with all relevant information as the Minister may require regarding the issue of such guarantee, indemnity or security and the relevant financial commitment.

(4) The responsible Cabinet member must at least annually report the circumstances relating to any payments under a guarantee, indemnity or security issued in terms of [subsection \(1\) \(a\)](#) or [\(b\)](#), to the National Assembly for tabling in the National Assembly.

Part 2: Loans by National Government

71. Purposes for which Minister may borrow money.—The Minister may borrow money in terms of [section 66 \(2\) \(a\)](#) for the following purposes only:

- (a) To finance national budget deficits;

- (b) to refinance maturing debt or a loan paid before the redemption date;
- (c) to obtain foreign currency;
- (d) to maintain credit balances on a bank account of the National Revenue Fund;
- (e) to regulate internal monetary conditions should the necessity arise; or
- (f) any other purpose approved by the National Assembly by special resolution.

72. Signing of loan agreements.—The Minister, on conditions determined by the Minister, may authorise another person to sign a loan agreement when the Minister borrows money in terms of [section 66 \(2\) \(a\)](#).

73. Interest and repayments of loans to be direct charges.—The following payments in connection with loans are direct charges against the National Revenue Fund:

- (a) the repayment of money borrowed by the Minister in terms of [section 66 \(2\) \(a\)](#) or repaid in terms of [section 74](#);
- (b) the interest payable on money borrowed; and
- (c) any costs associated with such borrowing and approved by the National Treasury.

74. Repayment, conversion and consolidation of loans.—The Minister may, on such terms and conditions as the Minister may determine, and, when necessary, with the concurrence of the lender—

- (a) repay any loan prior to the redemption date of that loan;
- (b) convert the loan into any other loan, or
- (c) consolidate two or more loans into an existing or new loan.

75. Obligations from lien over securities.—Neither the Minister, nor the National Treasury is responsible for the fulfilment of any obligation resulting from any lien, whether expressed, implied or construed, held over any security issued in terms of this Act, despite the fact that the Minister or the National Treasury was notified of the lien.

CHAPTER 9 GENERAL TREASURY MATTERS

76. Treasury regulations and instructions.—(1) The National Treasury must make regulations or issue instructions applicable to departments, concerning—

- (a) any matter that must be prescribed for departments in terms of this Act;
- (b) the recovery of losses and damages;
- (c) the handling of, and control over, trust money and property;
- (d) the rendering of free services;
- (e) the writing off of losses of state money or other state assets or amounts owed to the state;
- (f) liability for losses and damages and procedures for recovery;
- (g) the cancellation or variation of contracts to the detriment of the state;
- (h) the settlement of claims by or against the state;
- (i) the waiver of claims by the state;
- (j) the remission of money due to the Revenue Fund, refunds of revenue and payments from the Revenue Fund, as an act of grace;
- (k) the alienation, letting or other disposal of state assets; and
- (l) gifts or donations by or to the state.

(2) The National Treasury may make regulations or issue instructions applicable to departments, concerning

- (a) any matter that may be prescribed for departments in terms of this Act;
- (b) the charging of expenditure against particular votes;
- (c) the establishment of and control over trading entities;
- (d) the improvement and maintenance of immovable state assets;
- (e) fruitless and wasteful, unauthorised and irregular expenditure;
- (f) the determination of any scales of fees, other charges or rates relating to revenue accruing to, or expenditure from, a Revenue Fund;
- (g) the treatment of any specific expenditure;
- (h) vouchers or other proofs of receipts or payments, which are defective or have been lost or damaged;
- (i) assets which accrue to the state by operation of any law; or
- (j) any other matter that may facilitate the application of this Act.

(3) Regulations in terms of [subsection \(1\)](#) or [\(2\)](#) may prescribe matters for which the prior approval of a treasury must be obtained.

(4) The National Treasury may make regulations or issue instructions applicable to all institutions to which this Act applies concerning—

- (a) any matter that may be prescribed for all institutions in terms of this Act;
- (b) financial management and internal control;
- (c) the determination of a framework for an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective;
- (d) audit committees, their appointment and their functioning;
- (e) internal audit components and their functioning;
- (f) the administration of this Act; and
- (g) any other matter that may facilitate the application of this Act.

(5) A treasury regulation or instruction in terms of this section may—

- (a) differentiate between different categories of—
 - (i) institutions to which this Act applies;
 - (ii) accounting officers; or
 - (iii) accounting authorities; or
- (b) be limited in its application to a specific category of—
 - (i) institutions to which this Act applies;
 - (ii) accounting officers; or
 - (iii) accounting authorities.

77. Audit committees.—An audit committee—

- (a) must consist of at least three persons of whom, in the case of a department—
 - (i) one must be from outside the public service;
 - (ii) the majority may not be persons in the employ of the department, except with the approval of the relevant treasury; and

[[Sub-para. \(ii\)](#) substituted by [s. 40 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (iii) the chairperson may not be in the employ of the department;
- (b) must meet at least twice a year; and
- (c) may be established for two or more departments or institutions if the relevant treasury considers it to be more economical.

[[Para. \(c\)](#) substituted by [s. 40 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

78. Publishing of draft treasury regulations for public comment.—Draft regulations in terms of [section 76](#) must be published for public comment in the national *Government Gazette* before their enactment.

79. Departures from treasury regulations, instructions or conditions.—The National Treasury may on good grounds approve a departure from a treasury regulation or instruction or any condition imposed in terms of this Act and must promptly inform the Auditor-General in writing when it does so.

80. Determination of interest rates for debt owing to state.—(1) The Minister, by notice in the national *Government Gazette*, must determine—

- (a) a uniform interest rate applicable to loans granted out of a Revenue Fund; and
- (b) a uniform interest rate applicable to all other debts which must be paid into a Revenue Fund.
[\[Sub-s. \(1\) substituted by s. 41 of Act No. 29 of 1999.\]](#)

Wording of Sections

(2) An interest rate determined in terms of [subsection \(1\) \(b\)](#) may differentiate between different categories of debt.

CHAPTER 10
FINANCIAL MISCONDUCT

Part 1: Disciplinary proceedings

81. Financial misconduct by officials in departments and constitutional institutions.—(1) An accounting officer for a department or a constitutional institution commits an act of financial misconduct if that accounting officer wilfully or negligently—

- (a) fails to comply with a requirement of [section 38, 39, 40, 41](#) or [42](#); or
- (b) makes or permits an unauthorised expenditure, an irregular expenditure or a fruitless and wasteful expenditure.

(2) An official of a department, a trading entity or a constitutional institution to whom a power or duty is assigned in terms of [section 44](#) commits an act of financial misconduct if that official wilfully or negligently fails to exercise that power or perform that duty.

82. Financial misconduct by treasury officials.—An official of a treasury to whom a power or duty is assigned in terms of [section 10](#) or [20](#) commits an act of financial misconduct if that official wilfully or negligently fails to exercise that power or perform that duty.

[\[S. 82 substituted by s. 42 of Act No. 29 of 1999.\]](#)

Wording of Sections

83. Financial misconduct by accounting authorities and officials of public entities.—(1) The accounting authority for a public entity commits an act of financial misconduct if that accounting authority wilfully or negligently —

- (a) fails to comply with a requirement of [section 50, 51, 52, 53, 54](#) or [55](#); or
- (b) makes or permits an irregular expenditure or a fruitless and wasteful expenditure.

(2) If the accounting authority is a board or other body consisting of members, every member is individually and severally liable for any financial misconduct of the accounting authority.

(3) An official of a public entity to whom a power or duty is assigned in terms of [section 56](#) commits an act of financial misconduct if that official wilfully or negligently fails to exercise that power or perform that duty.

(4) Financial misconduct is a ground for dismissal or suspension of, or other sanction against, a member or person referred to in [subsection \(2\)](#) or [\(3\)](#) despite any other legislation.

84. Applicable legal regime for disciplinary proceedings.—A charge of financial misconduct against an accounting officer or official referred to in [section 81](#) or [83](#), or an accounting authority or a member of an accounting authority or an official referred to in [section 82](#), must be investigated, heard and disposed of in terms of the statutory or other conditions of appointment or employment applicable to that accounting officer or authority, or member or official, and any regulations prescribed by the Minister in terms of [section 85](#).

85. Regulations on financial misconduct procedures.—(1) The Minister must make regulations prescribing—

(a) the manner, form and circumstances in which allegations and disciplinary and criminal charges of financial misconduct must be reported to the National Treasury, the relevant provincial treasury and the Auditor-General, including—

- (i) particulars of the alleged financial misconduct; and
- (ii) the steps taken in connection with such financial misconduct;

[[Para. \(a\)](#) amended by [s. 43 \(a\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(b) matters relating to the investigation of allegations of financial misconduct;

(c) the circumstances in which the National Treasury or a provincial treasury may direct that disciplinary steps be taken or criminal charges be laid against a person for financial misconduct;

[[Para. \(c\)](#) substituted by [s. 43 \(b\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(d) the circumstances in which a disciplinary board which hears a charge of financial misconduct must include a person whose name appears on a list of persons with expertise in state finances or public accounting compiled by the National Treasury;

(e) the circumstances in which the findings of a disciplinary board and any sanctions imposed by the board must be reported to the National Treasury, the relevant provincial treasury and the Auditor-General; and

[[Para. \(e\)](#) substituted by [s. 43 \(c\)](#) of [Act No. 29 of 1999](#).]

Wording of Sections

(f) any other matters to the extent necessary to facilitate the object of this Chapter.

(2) A regulation in terms of [subsection \(1\)](#) may—

(a) differentiate between different categories of—

- (i) accounting officers;
- (ii) accounting authorities;
- (iii) officials; and
- (iv) institutions to which this Act applies; and

(b) be limited in its application to a particular category of accounting officers, accounting authorities, officials or institutions only.

Part 2: Criminal proceedings

86. Offences and penalties.—(1) An accounting officer is guilty of an offence and liable on conviction to a fine, or to imprisonment for a period not exceeding five years, if that accounting officer wilfully or in a grossly negligent way fails to comply with a provision of [section 38](#), [39](#) or [40](#).

(2) An accounting authority is guilty of an offence and liable on conviction to a fine, or to imprisonment for a period not exceeding five years, if that accounting authority wilfully or in a grossly negligent way fails to comply with a provision of [section 50](#), [51](#) or [55](#).

(3) Any person, other than a person mentioned in [section 66 \(2\)](#) or [\(3\)](#), who purports to borrow money or to issue a guarantee, indemnity or security for or on behalf of a department, public entity or constitutional institution, or who enters into any other contract which purports to bind a department, public entity or constitutional institution to any future financial commitment, is guilty of an offence and liable on conviction to a fine or to imprisonment for a period not exceeding five years.

87. Establishment.—(1) The Minister by regulation in terms of [section 91](#) must establish a board to be known as the Accounting Standards Board.

(2) The Accounting Standards Board is a juristic person.

(Date of commencement of [s. 87](#): 2 March, 1999.)

88. Composition.—(1) The Accounting Standards Board consists of no more than 10 members as the Minister may determine.

(2) The Minister, after consulting the Auditor-General, appoints the members of the Board.

(3) The Board may establish its own operating procedures.

(Date of commencement of [s. 88](#): 2 March, 1999.)

89. Functions of Board.—(1) The Accounting Standards Board must—

- (a) set standards of generally recognised accounting practice as required by [section 216 \(1\) \(a\)](#) of [the Constitution](#), for the annual financial statements of—
 - (i) departments;
 - (ii) public entities;
 - (iii) constitutional institutions;
 - (iv) municipalities and boards, commissions, companies, corporations, funds or other entities under the ownership control of a municipality; and
 - (v) Parliament and the provincial legislatures;
[Sub-para. (v) substituted by [s. 44](#) of [Act No. 29 of 1999](#).]

Wording of Sections

- (b) prepare and publish directives and guidelines concerning the standards set in terms of [paragraph \(a\)](#);
- (c) recommend to the Minister effective dates of implementation of these standards for the different categories of institutions to which these standards apply; and
- (d) perform any other function incidental to advancing financial reporting in the public sector.

(2) In setting standards the Board must take into account all relevant factors, including—

- (a) best accounting practices, both locally and internationally; and
- (b) the capacity of the relevant institutions to comply with the standards.

(3) The Board may set different standards for different categories of institutions to which these standards apply.

(4) The standards set by the Board must promote transparency in and effective management of revenue, expenditure, assets and liabilities of the institutions to which these standards apply.

(Date of commencement of [s. 89](#): 2 March, 1999.)

90. Powers of Board.—The Accounting Standards Board may do all that is necessary or expedient to perform its functions effectively, which includes the power to—

- (a) determine its own staff establishment and appoint employees to posts on its staff establishment;
- (b) obtain the services of any person or entity to perform any specific act or function;
- (c) confer with any person or entity;
- (d) acquire or dispose of any right in or to property, but ownership in immovable property may be acquired or disposed of only with the consent of the Minister;
- (e) insure itself against any loss, damage, risk or liability;
- (f) perform legal acts, or institute or defend any legal action in its own name;
- (g) do research and publish reports; and
- (h) do anything that is incidental to the exercise of any of its powers.

(Date of commencement of [s. 90](#): 2 March, 1999.)

91. Regulations on accounting standards of Board.—(1) The Minister, after consulting the Auditor-General, may make regulations—

- (a) concerning the qualifications, remuneration, term of office and removal of members of the Accounting Standards Board, the filling of vacancies, the chairperson of the Board, and the finances and administration of the Board;
- (b) prescribing the standards set by the Board in terms of [section 89](#); and
- (c) concerning any other matter that may facilitate the proper functioning of the Board or the implementation of those standards.

(2) The Minister must consult the Board on the implementation date of a regulation made in terms of [subsection \(1\) \(b\)](#).

(3) Different regulations may be made in terms of [subsection \(1\) \(b\)](#) for different categories of institutions to which the standards set in terms of [section 89](#) apply.

(4) Draft regulations prescribing standards in terms of [subsection \(1\) \(b\)](#) must be published for public comment in the national *Government Gazette* before their enactment.

(Date of commencement of [s. 91](#): 2 March, 1999.)

CHAPTER 12 MISCELLANEOUS

92. Exemptions.—The Minister, by notice in the national *Government Gazette*, may exempt any institution to which this Act applies, or any category of those institutions, from any specific provisions of this Act for a period determined in the notice.

[General Note: Exemption of public entities has been published under General Notices No. 502 and No. 503 in *Government Gazette* 22337 of 8 June, 2001. Exemption of an institution has been published under Government Notice No. 1097 in *Government Gazette* 22801 of 9 November, 2001 and Government Notice No. 886 in *Government Gazette* 26602 of 30 July, 2004.]

93. Transitional provisions.—(1) Anything done in terms of a provision of the Exchequer Act, 1975 ([Act No. 66 of 1975](#)), which can be done in terms of a provision of this Act, must be regarded as having been done in terms of this Act.

(2) All treasury regulations and instructions made or issued in terms of the Exchequer Act, 1975, remain in force until repealed in terms of [section 76](#) of this Act.

(3) Until the Accounting Standards Board is established, the National Treasury may perform the functions of the Board.

(4) The provisions of the Revenue Funds Interim Arrangements Act, 1997 ([Act No. 95 of 1997](#)), despite the fact that they have lapsed, must be regarded as forming part of this Act until 1 April 2000.

(Date of commencement of [sub-s. \(4\)](#): 2 March, 1999.)

94. Repeal of legislation.—The legislation mentioned in [Schedule 6](#) is repealed to the extent specified in the third column.

95. Short title and commencement.—This Act is called the Public Finance Management Act, 1999, and takes effect on 1 April 2000 except—

- (a) [Chapter 11](#) and [section 93 \(4\)](#), which take effect on the date of publication of this Act; and
- (b) those provisions determined by the Minister by notice in the national *Government Gazette*, which will take effect on a date determined in the notice, but which may not be a date later than 1 April 2003.

SCHEDULE 1 CONSTITUTIONAL INSTITUTIONS

[General Note: Amended public entities have been published under General Notice No. 1863 in *Government Gazette*

22577 of 24 August, 2001 with effect from 24 August, 2001; under General Notice No. 2302 in *Government Gazette* 22860 of 30 November, 2001 with effect from 30 November, 2001; and under Government Notice No. 1396 in *Government Gazette* 24042 of 15 November, 2002 with effect from 15 November, 2002.]

The Commission for Gender Equality

The Commission for the Promotion and Protection of the Rights of Cultural, Religious and Linguistic Communities

.....

["The Commission on the Remuneration of Persons Holding Public Office" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

The Financial and Fiscal Commission

The Human Rights Commission

.....

["The Independent Broadcasting Authority" deleted by GN 2302 in GG 22860 of 30 November, 2001.]

Independent Communications Authority of South Africa

["Independent Communications Authority of South Africa" previously "Independent Communications Authority" amended by GN 1863 in GG 22577 of 24 August, 2001.]

The Independent Electoral Commission

The Municipal Demarcation Board

The Pan South African Language Board

The Public Protector

SCHEDULE 2

MAJOR PUBLIC ENTITIES

[General Note: Please note that the Preferential Procurement Policy Framework Act, [No. 5 of 2000](#) and its Regulations shall apply to all public entities listed in [Schedules 2](#) and [3](#) of this Act, under GNR.501 published in Government Gazette 34350 dated 8 June, 2011, with effect from 7 December, 2011. Amended public entities have been published under General Notice No. 1863 in Government Gazette 22577 of 24 August, 2001 with effect from 24 August, 2001; under General Notice No. 2302 in Government Gazette 22860 of 30 November, 2001 with effect from 30 November, 2001; under General Notice No. 683 in Government Gazette 23407 of 17 May, 2002, with effect from 17 May, 2002; under General Notice No. 1283 in Government Gazette 23619 of 19 July, 2002 with effect from 19 July, 2002; under General Notice No. 1261 in Government Gazette 24731 of 17 April, 2003 with effect from 17 April, 2003, under General Notice No. 765 in Government Gazette 27599 of 27 May, 2005 with effect from 27 May, 2005, under [Act No. 5 of 2007](#) with effect from the transfer date (the date on which the transfer of shares and claims is finalised under an agreement between Transnet and the State) and the conversion date, (the date on which the conversion of South African Airways (Pty.) Ltd. into a public company is registered in terms of section 4 (3), under [Act No. 33 of 2007](#) with effect from the transfer date, (the date on which the transfer of shares and claims is finalised under an agreement between Eskom and the State), and the conversion date (the date determined by the Minister in terms of [section 8 \(1\)](#)) and under [Act No. 34 of 2007](#) with effect from the transfer date, (the date on which the transfer of shares and claims is finalised under an agreement between Transnet and the State), and the conversion date (the date on which the conversion of South African Express (Propriety) Limited into a public company is registered in terms of [section 6 \(1\)](#).)]

Air Traffic and Navigation Services Company

Airports Company

Alexkor Limited

["Alexander Bay Development Corporation Limited" previously "Alexander Bay Development Corporation" amended by GN 683 in *Government Gazette* 23407 of 17 May, 2002.]

["Alexkor Limited" previously "Alexander Bay Development Corporation Limited" amended by GN 1283 in *Government Gazette* 23619 of 19 July, 2002.]

Armaments Corporation of South Africa

Broadband Infraco (Proprietary) Limited

["Broadband Infraco (Proprietary) Limited" inserted by [s. 11 \(a\)](#) of [Act No. 33 of 2007](#) with effect from the transfer date, (the date on which the transfer of shares and claims is finalised under an agreement between Eskom and the State).]

Broadband Infraco Limited

["Broadband Infraco Limited" previously "Broadband Infraco (Proprietary) Limited" substituted by [s. 11 \(b\)](#) of [Act No. 33 of 2007](#) with effect from the conversion date, (the date determined by the Minister in terms of [section](#)

CEF (Pty) Ltd

[“Central Energy Fund (Pty) Ltd” previously “Central Energy Fund” amended by GN 1863 in GG 22577 of 24 August, 2001 and by GN 765 in *Government Gazette* 27599 of 27 May, 2005.]

DENEL

Development Bank of Southern Africa

ESKOM

Independent Development Trust

Industrial Development Corporation of South Africa Limited

Land and Agricultural Bank of South Africa

.....

[“SA Abattoir Corporation” deleted by GN 1863 in *Government Gazette* 22577 of 24 August, 2001.]

SA Broadcasting Corporation Limited

[“SA Broadcasting Corporation” previously “SA Broadcasting Commission” amended by GN 1863 in GG 22577 of 24 August, 2001.]

[“SA Broadcasting Corporation Limited” previously “SA Broadcasting Corporation” amended by GN 2302 in GG 22860 of 30 November, 2001.]

South African Express (Proprietary) Limited

[“South African Express (Proprietary) Limited” inserted by [s. 9 \(a\)](#) of [Act No. 34 of 2007](#) with effect from the transfer date, (the date on which the transfer of shares and claims is finalised under an agreement between Transnet and the State) and substituted by [s. 9 \(b\)](#) of [Act No. 34 of 2007](#) with effect from the conversion date, (the date on which the conversion of South African Express (Propriety) Limited into a public company is registered in terms of [section 6 \(1\)](#)).

SA Forestry Company Limited

SA Nuclear Energy Corporation

[“SA Nuclear Energy Corporation” previously “Atomic Energy Corporation of South Africa Limited” amended by GN 1261 in GG 24731 of 17 April, 2003.]

SA Post Office Limited

South African Airways Limited

[“South African Airways Limited” previously known as “South African Airways (Proprietary) Limited” inserted by [s. 9 \(a\)](#) of [Act No. 5 of 2007](#) with effect from the transfer date, (the date on which the transfer of shares and claims is finalised under an agreement between South African Airways (Proprietary) Limited and the State) and substituted by [s. 9 \(b\)](#) of [Act No. 5 of 2007](#) with effect from the conversion date, (the date on which the conversion of South African Airways (Proprietary) Limited into a public company is registered in terms of [section 6 \(1\)](#)).

(Editorial Note: [S. 9](#) of [Act No. 5 of 2007](#) inserts number 16A for “South African Airways (Proprietary) Limited” and “South African Airways Limited”. Since numbering has not been effected in a prior *Gazette*, we will abide by the original format with no numbering.)

Telkom SA Limited

Trans-Caledon Tunnel Authority

Transnet Limited

Any subsidiary or entity under the ownership control of the above public entities

SCHEDULE 3

OTHER PUBLIC ENTITIES

[[Schedule 3](#) amended by [s. 45](#) of [Act No. 29 of 1999](#).]

Wording of Sections

[General Note: Please note that the Preferential Procurement Policy Framework Act, [No. 5 of 2000](#) and its Regulations shall apply to all public entities listed in [Schedules 2](#) and [3](#) of this Act, under GNR.501 published in *Government Gazette* 34350 dated 8 June, 2011, with effect from 7 December, 2011.]

Part A: National Public Entities

[General Note: Amended public entities have been published under General Notice No. 402 in *Government Gazette* 22047 of 16 February, 2001 with effect from 1 April, 2001; under General Notice No. 1397 in *Government Gazette* 22321 of 1 June, 2001 with effect from 1 June, 2001; under Government Notice No. 504 in *Government Gazette* 22337 of 8 June, 2001 with effect from 8 June, 2001; under General Notice No. 1863 in *Government Gazette* 22577 of 24 August, 2001 with effect from 24 August, 2001; under General Notice No. 2302 in *Government Gazette* 22860 of 30 November, 2001 with effect from 30 November, 2001; under General Notice No. 683 in *Government Gazette* 23407 of 17 May, 2002 with effect from 17 May, 2002; under General Notice No. 1283 in *Government Gazette* 23619 of 19 July, 2002 with effect from 19 July, 2002; under Government Notice No. 1396 in *Government Gazette* 24042 of 15 November, 2002 with effect from 15 November, 2002; under General Notice No. 1261 in *Government Gazette* 24731 of 17 April, 2003 with effect from 17 April, 2003; under General Notice No. 3366 in *Government Gazette* 25778 of 5 December, 2003 with effect from 5 December, 2003; under General Notice No. 1139 in *Government Gazette* 26477 of 25 June, 2004 with effect from 25 June, 2004; under General Notice No. 765 in *Government Gazette* 27599 of 27 May, 2005 with effect from 27 May, 2005; under General Notice No. 1114 in *Government Gazette* 27773 of 15 July, 2005 with effect from 15 July, 2005; under General Notices Nos. 1263, 1264, 1265, 1268, 1269 and 1271 in *Government Gazette* 28237 of 25 November, 2005 with effect from 25 November, 2005, under General Notice No. 230 in *Government Gazette* 28519 of 24 February, 2006 with effect from 24 February, 2006, under General Notice No. 396 in *Government Gazette* No. 28605 of 17 March, 2006 with effect from 17 March, 2006, under General Notices Nos. 436 and 441 in *Government Gazette* 28651 of 31 March, 2006 with effect from 31 March, 2006, under General Notice No. 602 in *Government Gazette* 28798 of 12 May, 2006 with effect from 12 May, 2006, under General Notice No. 667 in *Government Gazette* 28847 of 26 May, 2006 with effect from 26 May, 2006, under General Notice No. 972 in *Government Gazette* 29033 of 21 July, 2006 with effect from 21 July, 2006 and subject to Rand Water not exceeding their debt limit, as provided in the *Government Gazette* Notice 23450 of 31 May, 2002, under General Notice Nos. 1010 and 1011 in *Government Gazette* 29050 of 28 July, 2006 with effect from 28 July, 2006, under General Notices Nos. 1476 and 1477 in *Government Gazette* 29293 of 20 October, 2006 with effect from 20 October, 2006, under Government Notice No. 187 in *Government Gazette* 29669 of 9 March, 2007 with effect from 9 March, 2007, under Government Notice No. 1000 in *Government Gazette* 31417 of 19 September, 2008 with effect from 19 September, 2008, under Government Notice No. 1003 in *Government Gazette* 31417 of 19 September, 2008 with effect from 19 September, 2008; under Government Notice No. 311 in *Government Gazette* 32013 of 20 March, 2009 with effect from 20 March, 2009, under Government Notice No. 240 in *Government Gazette* 33059 of 1 April, 2010 with effect retrospectively from 1 July, 2005, under Government Notices Nos. 241 and 242 in *Government Gazette* 33059 of 1 April, 2010 with effect from 1 April, 2010, under Government Notice No. 1250 in *Government Gazette* 33900 of 31 December, 2010, under Government Notices Nos. 1253 and 1254 in *Government Gazette* 33900 of 31 December, 2010 with effect retrospectively from 1 April, 2010, under Government Notice No. 363 in *Government Gazette* 34233 of 29 April, 2011, with effect retrospectively from 1 April, 2011, under Government Notice Nos. 796, 797 (with effect retrospectively from 1 April, 2011) and 800 in *Government Gazette* 34631 of 30 September, 2011, under Government Notice No. 187 in *Government Gazette* 36225 of 15 March, 2013, with effect retrospectively from 16 February, 2001, under Government Notice No. 190 in *Government Gazette* 36225 of 15 March, 2013 with effect from 15 March, 2013, under Government Notice No. 392 in *Government Gazette* 37653 of 23 May, 2014, under Government Notice No. 393 in *Government Gazette* 37653 of 23 May, 2014 and s. 8 of Act No. 12 of 2013 with effect from 1 April, 2014, under Government Notice No. 353 in *Government Gazette* 38735 of 30 April 2015 with effect from 30 April 2015, under Government Notice No. 354 in *Government Gazette* 38735 of 30 April, 2015 with effect from 1 April, 2015 and under Government Notice No. 358 in *Government Gazette* 38735 of 30 April, 2015 w.e.f 31 March, 2015.]

Accounting Standards Board

Africa Institute of South Africa, Pretoria

["Africa Institute of South Africa, Pretoria" added by GN 402 in GG 22047 of 16 February, 2001.]

African Renaissance and International Cooperation Fund

["African Renaissance and International Cooperation Fund" added by GN 1139 in GG 26477 of 25 June, 2004.]

Afrikaanse Taalmuseum, Paarl

["Afrikaanse Taalmuseum, Paarl" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["Agricultural Credit Board" deleted by GN 1863 in GG 22577 of 24 August, 2001.]

Agricultural Research Council

AGRISETA

["AGRISETA" added by GN 1010 in GG 29050 of 28 July, 2006.]

.....

["Air Services Licensing Council" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

Artscape

["Cape Performing Arts Board (CAPAB), Cape Town" added by GN 402 in GG 22047 of 16 February, 2001.]

["Artscape" previously "Cape Performing Arts Board (CAPAB), Cape Town" amended by GN 1283 in GG 23619 of 19 July, 2002.]

Banking Sector Education and Training Authority

["Banking Sector Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["Board on Tariffs and Trade" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

Boxing South Africa

["Boxing South Africa" added by GN 3366 in GG 25778 of 5 December, 2003.]

Brand SA

["South African International Marketing Council Trust/Brand South Africa" previously "International Marketing Council" added by GN 1476 in GG 29293 of 20 October, 2006 and amended by GN 800 in GG 34631 of 30 September, 2011.]

["Brand SA" previously "South African International Marketing Council Trust/Brand South Africa" amended by GN 190 in GG 36225 of 15 March, 2013 with effect from 15 March, 2013.]

Breede-Gouritz Catchment Management Agency

["Breede-Gouritz Catchment Management Agency", previously "Breede River Catchment Management Agency", added and classified by GN 1000 in GG 31417 of 19 September, 2008 and amended by GN 353 in GG 38735 of 30 April, 2015.]

.....

["Business and Arts South Africa (BASA)" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 441 in GG 28651 of 31 March, 2006.]

Castle Control Board

["Castle Control Board" previously "Castle Management Board" added by GN 1397 in GG 22321 of 1 June, 2001 and amended by GN 1863 in GG 22577 of 24 August, 2001 and by GN 2302 in GG 22860 of 30 November, 2001.]

.....

["Certification Council for Technikon Education" deleted by GN 683 in GG 23407 of 17 May, 2002.]

Chemical Industries Education and Training Authority

["Chemical Industries Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["Clothing, Textiles, Footwear and Leather Sector Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 797 in GG 34631 of 30 September, 2011.]

Commission for Conciliation, Mediation & Arbitration

Companies and Intellectual Property Commission

["Companies and Intellectual Property Commission" added by GN 1254 in GG 33900 of 31 December, 2010 with effect retrospectively from 1 April, 2010.]

Companies Tribunal

["Companies Tribunal" added by GN 363 in GG 34233 of 29 April, 2011 with effect retrospectively from 1 April, 2011.]

.....

["Compensation Board" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

Compensation Fund, including Reserve Fund

["Compensation Fund, including Reserve Fund" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["Competition Board" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

Competition Commission

["Competition Commission" added by GN 402 in GG 22047 of 16 February, 2001.]

Competition Tribunal

["Competition Tribunal" added by GN 402 in GG 22047 of 16 February, 2001.]

Construction Education and Training Authority

["Construction Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

Construction Industry Development Board

["Construction Industry Development Board" added by GN 2302 in GG 22860 of 30 November, 2001.]

Council for Built Environment (CBE)

["Council for Built Environment (CBE)" added by GN 765 in GG 27599 of 27 May, 2005.]

Council for Geoscience

Council for Medical Schemes

["Council for Medical Schemes" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["Council for Mineral Technology (Mintek)" moved from Schedule 3A to Schedule 3B by GN 504 in GG 22337 of 8 June, 2001.]

.....

["Council for Nuclear Safety" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

.....

["Council for Scientific and Industrial Research (CSIR)" moved from Schedule 3A to Schedule 3B by GN 504 in GG 22337 of 8 June, 2001.]

Council on Higher Education

["Council on Higher Education" added by GN 402 in GG 22047 of 16 February, 2001.]

Cross-Border Road Transport Agency

["Cross-Border Road Transport Agency" added by GN 1397 in GG 22321 of 1 June, 2001.]

Culture, Arts, Tourism, Hospitality and Sports Education and Training Authority (CATHSSETA)

["Culture, Arts, Tourism, Hospitality and Sports Education and Training Authority (CATHSSETA)" added and classified by GN 796 in GG 34631 of 30 September, 2011.]

.....

["Diplomacy, Intelligence, Defence and Trade & Industry Sector Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1000 in GG 31417 of 19 September, 2008.]

Education and Labour Relations Council

["Education and Labour Relations Council" added by GN 1396 in GG 24042 of 15 November, 2002.]

.....

["Education and Labour Relations Council" added by GN 1396 in GG 24042 of 15 November, 2002 and deleted by GN 358 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015 (Editorial Note: GN 358 in GG 38735 made reference to "Education Labour Relations Council (ELRC)". We suggest "Education and Labour Relations Council" was intended).]

Electricity Distribution Industry Holdings (Pty) Ltd

["Electricity Distribution Industry Holdings (Pty) Ltd" added by GN 3366 in GG 25778 of 5 December, 2003.]

Electronic Communications Security (Pty) Ltd

["Electronic Communications Security (Pty) Ltd" added and classified by GN 311 in GG 32013 of 20 March, 2009.]

.....

["Employment's Condition Commission" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 765 in GG 27599 of 27 May, 2005.]

Energy and Water Sector Education and Training Authority (EWSETA)

["Energy and Water Sector Education and Training Authority (EWSETA)" previously "Energy Sector Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 800 in GG 34631 of 30 September, 2011.]

.....

["Engelenburg House Art Collection, Pretoria" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1396 in GG 24042 of 15 November, 2002.]

.....

["English Dictionary Unit of South Africa, Grahamstown" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Estate Agency Affairs Board

[“Estate Agency Affairs Board” added by GN 1397 in GG 22321 of 1 June, 2001.]

.....

[“Export Credit Reinsurance Fund” added by GN 1397 in GG 22321 of 1 June, 2001 and deleted by GN 683 in GG 23407 of 17 May, 2002.]

Fibre Processing Manufacturing Sector Education and Training Authority (FPMSETA)

[“Fibre Processing Manufacturing Sector Education and Training Authority (FPMSETA)” added and classified by GN 796 in GG 34631 of 30 September, 2011.]

Film and Publication Board

[“Film and Publication Board” added by GN 1397 in GG 22321 of 1 June, 2001.]

.....

[“Film & Publications Review Board” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1261 in GG 24731 of 17 April, 2003.]

Financial and Accounting Services SETA (FASSET)

[“Financial and Accounting Services SETA (FASSET)” previously “Financial and Accounting Services Training Authority” added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 800 in GG 34631 of 30 September, 2011.]

Financial Intelligence Centre

[“Financial Intelligence Centre” added by GN 3366 in GG 25778 of 5 December, 2003.]

Financial Services Board

Food and Beverages Manufacturing Industry (FOODBEV)

[“Food and Beverages Manufacturing Industry (FOODBEV)” previously “Food and Beverages Manufacturing Industry Sector Education and Training Authority” added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 800 in GG 34631 of 30 September, 2011.]

.....

[“Forest Industries Sector Education and Training Authority” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 797 in GG 34631 of 30 September, 2011.]

.....

[“Foundation for Education, Science and Technology, Pretoria” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1139 in GG 26477 of 25 June, 2004.]

.....

[“Foundation for Research and Development” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Freedom Park Trust

[“Freedom Park Trust” added by GN 1261 in GG 24731 of 17 April, 2003.]

.....

[“Godisa Trust” added by GN 1139 in GG 26477 of 25 June, 2004 and deleted by GN 1000 in GG 31417 of 19 September, 2008.]

Health and Welfare Sector Education and Training Authority

[“Health and Welfare Sector Education and Training Authority” added by GN 402 in GG 22047 of 16 February, 2001.]

Housing Development Agency

[“Housing Development Agency” added and classified by GN 311 in GG 32013 of 20 March, 2009.]

Human Sciences Research Council

.....

[“Immigrants Selection Board” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1396 in GG 24042 of 15 November, 2002.]

.....

[“Independent Communications Authority” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1863 in GG 22577 of 24 August, 2001.]

Independent Regulatory Board for Auditors

[“Independent Regulatory Board for Auditors” added by GN 1011 in GG 29050 of 28 July, 2006.]

Information Systems, Electronics and Telecommunications Technologies Training Authority

[“Information Systems, Electronics and Telecommunications Technologies Training Authority” added by GN 402 in GG 22047 of 16 February, 2001.]

Ingonyama Trust Board

[“Ingonyama Trust Board” added by GN 402 in GG 22047 of 16 February, 2001.]

Inkomati-Usuthu Catchment Management Agency

[“Inkomati-Usuthu Catchment Management Agency”, previously “Inkomati Catchment Management Agency”, added by GN 396 in GG 28605 of 17 March, 2006 and amended by GN 353 in GG 38735 of 30 April, 2015.]

Insurance Sector Education and Training Authority

[“Insurance Sector Education and Training Authority” added by GN 402 in GG 22047 of 16 February, 2001.]

International Trade Administration Commission

[“International Trade Administration” added by GN 1139 in GG 26477 of 25 June, 2004 and amended by GN 765 in GG 27599 of 27 May, 2005.]

.....

[“Investment South Africa” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1863 in GG 22577 of 24 August, 2001.]

iSimangaliso Wetland Park

[“iSimangaliso Wetland Park” previously “Greater St. Lucia Wetland Park Authority” added by GN 1283 in GG 23619 of 19 July, 2002 and amended by GN 1003 in GG 31417 of 19 September, 2008.]

Iziko Museums of South Africa

[“Iziko Museums of South Africa” previously “Iziko Museums of Cape Town” previously “Southern Flagship Institution, Cape Town” added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 1283 in GG 23619 of 19 July, 2002 and by GN 392 of GG 37653 of 23 May, 2014.]

.....

[“JLB Institute of Itchyology” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

.....

[“Johannesburg World Summit” previously “Johannesburg Earth Summit” added by GN 1397 in GG 22321 of 1 June, 2001 and amended by GN 683 in GG 23407 of 17 May, 2002 and deleted by GN 1139 in GG 26477 of 25 June, 2004.]

.....

[“Judicial Services Commission” deleted by GN 683 in GG 23407 of 17 May, 2002.]

KwaZulu-Natal Museum

[“KwaZulu-Natal Museum” previously “Natal Museum, Pietermaritzburg” added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 800 in GG 34631 of 30 September, 2011.]

.....

[“KwaZulu Ingonyama Trust” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1261 in GG 24731 of 17 April, 2003.]

Legal Aid South Africa

[“Legal Aid South Africa” previously “Legal Aid Board” amended by GN 1250 in GG 33900 of 31 December, 2010.]

Local Government Education and Training Authority (LGSETA)

[“Local Government Education and Training Authority (LGSETA)” previously “Local Government, Water and Related Services Sector Education and Training Authority” added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 800 in GG 34631 of 30 September, 2011.]

Luthuli Museum

[“Luthuli Museum” added by GN 1269 in GG 28237 of 25 November, 2005.]

.....

[“Manufacturing Advisory Council” added by GN 1397 in GG 22321 of 1 June, 2001 and deleted by GN 1000 in GG 31417 of 19 September, 2008.]

.....

["Manufacturing Development Board" added by GN 1397 in GG 22321 of 1 June, 2001 and deleted by GN 3366 in GG 25778 of 5 December, 2003.]

Manufacturing, Engineering and Related Services Education and Training Authority

["Manufacturing, Engineering and Related Services Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

Marine Living Resources Fund

["Marine Living Resources Fund" added by GN 402 in GG 22047 of 16 February, 2001.]

Market Theatre Foundation

["Market Theatre Foundation" added by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["Market Theatre, Johannesburg" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1396 in GG 24042 of 15 November, 2002.]

.....

["Media, Advertising, Publishing, Printing and Packaging Training Authority" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 797 in GG 34631 of 30 September, 2011.]

Media Development and Diversity Agency

["Media Development and Diversity Agency" added by GN 1261 in GG 24731 of 17 April, 2003.]

Media, Information and Communication Technologies Sector Education and Training Authority (MICTS)

["Media, Information and Communication Technologies Sector Education and Training Authority (MICTS)" added and classified by GN 796 in GG 34631 of 30 September, 2011.]

Mine Health & Safety Council

["Mine Health & Safety Council" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["Mines and Works Compensation Fund" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 3366 in GG 25778 of 5 December, 2003.]

Mining Qualifications Authority

["Mining Qualifications Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

Municipal Infrastructure Investment Unit

["Municipal Infrastructure Investment Unit" added by GN 1397 in GG 22321 of 1 June, 2001.]

National Agricultural Marketing Council

["National Agricultural Marketing Council" previously "National Agriculture Marketing Council" amended by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["National Archives Commission" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

National Arts Council

["National Arts Council" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["National Botanical Institute" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 765 in GG 27599 of 27 May, 2005.]

National Consumer Commission

["National Consumer Commission" added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

National Consumer Tribunal

["National Consumer Tribunal" added by GN 602 in GG 28798 of 12 May, 2006.]

.....

["National Coordination Office of the Manufacturing Advisory Centre Programme—NAMAC" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GNs 1263, 1264 and 1265 in GG 28237 of 25 November, 2005.]

National Credit Regulator

[“National Credit Regulator” added by GN 602 in GG 28798 of 12 May, 2006.]

National Development Agency

[“National Development Agency” added by GN 402 in GG 22047 of 16 February, 2001.]

National Economic, Development and Labour Council

.....

[“National Electricity Regulator” deleted by GN 1271 in GG 28237 of 25 November, 2005.]

National Electronic Media Institute of SA

[“National Electronic Media Institute of SA” added by GN 1397 in GG 22321 of 1 June, 2001.]

National Empowerment Fund

[“National Empowerment Fund” added by GN 402 in GG 22047 of 16 February, 2001.]

National Energy Regulator of South Africa

[“National Energy Regulator of South Africa” added by GN 1271 in GG 28237 of 25 November, 2005.]

National Film and Video Foundation

[“National Film and Video Foundation” added by GN 402 in GG 22047 of 16 February, 2001.]

.....

[“National Film Board” deleted by GN 3366 in GG 25778 of 5 December, 2003.]

National Gambling Board of SA

[“National Gambling Board of SA” added by GN 402 in GG 22047 of 16 February, 2001.]

National Health Laboratory Service

[“National Health Laboratory Service” added by GN 683 in GG 23407 of 17 May, 2002.]

National Heritage Council (NHC)

[“National Heritage Council (NHC)” added by GN 765 in GG 27599 of 27 May, 2005.]

National Home Builders Registration Council—NHBRC

[“National Home Builders Registration Council—NHBRC” added by GN 402 in GG 22047 of 16 February, 2001.]

National Housing Finance Corporation

National Library, Pretoria/Cape Town

[“National Library, Pretoria/Cape Town” added by GN 402 in GG 22047 of 16 February, 2001.]

National Lotteries Commission

[“National Lotteries Commission”, previously “National Lotteries Board”, added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 353 in GG 38735 of 30 April, 2015.]

National Metrology Institute of South Africa

[“National Metrology Institute of South Africa” added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

.....

[“National Monuments Council” deleted by GN 1283 in GG 23619 of 19 July, 2002.]

National Museum, Bloemfontein

[“National Museum, Bloemfontein” added by GN 402 in GG 22047 of 16 February, 2001.]

National Nuclear Regulator

[“National Nuclear Regulator” added by GN 402 in GG 22047 of 16 February, 2001.]

National Regulator for Compulsory Specifications

[“National Regulator for Compulsory Specifications” added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

National Research Foundation

[“National Research Foundation” added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["National Small Business Council" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

National Student Financial Aid Scheme

["National Student Financial Aid Scheme" added by GN 402 in GG 22047 of 16 February, 2001.]

National Urban Reconstruction and Housing Agency-NURCHA

["National Urban Reconstruction and Housing Agency-NURCHA" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["National Year 2000 Decision Support Centre" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 3366 in GG 25778 of 5 December, 2003.]

.....

["National Youth Commission" deleted by GN 1253 in GG 33900 of 31 December, 2010 with effect from 1 April, 2010.]

National Youth Development Agency

["National Youth Development Agency" added and classified by GN 311 in GG 32013 of 20 March, 2009.]

.....

["National Zoological Gardens of SA" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1477 in GG 29293 of 20 October, 2006 (Editorial Note: GN 1477 in GG 29293 made reference to "National Zoological Gardens". We suggest "National Zoological Gardens of SA" was intended).]

Nelson Mandela Museum, Umtata

["Nelson Mandela Museum, Umtata" added by GN 402 in GG 22047 of 16 February, 2001.]

Ditsong: Museums of South Africa

["Ditsong: Museums of South Africa" previously "Northern Flagship Institution, Pretoria" added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 1250 in GG 33900 of 31 December, 2010.]

Office of Health Standards Compliance

["Office of Health Standards Compliance" added and classified by GN 393 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014 and by s. 8 of Act No. 12 of 2013.]

(Editorial Note: Please note that both GN 393 in GG 37653 of 23 May, 2014 and section 8 of the National Health Amendment Act, No. 12 of 2013 add/insert the expression "Office of Health Standards Compliance" in Schedule 3, Part A with effect from 1 April, 2014.)

Office of the Ombudsman for Financial Services Providers

["Office of the Ombudsman for Financial Services Providers" added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

Office of the Pension Funds Adjudicator

["Office of the Pension Funds Adjudicator" added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

Performing Arts Council of the Free State

["Performing Arts Council Orange Free State (PACOFs), Bloemfontein" added by GN 402 in GG 22047 of 16 February, 2001.]

["Performing Arts Council of the Free State" previously "Performing Arts Council Orange Free State (PACOFs), Bloemfontein" amended by GN 1283 in GG 23619 of 19 July, 2002.]

Perishable Products Export Control Board

["Perishable Products Export Control Board" added by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["Police, Private Security, Legal and Correctional Services" added by GN 402 in GG 22047 of 16 February, 2001.]

["Police, Private Security, Legal and Correctional Services Training Authority" previously "Police, Private Security, Legal and Correctional Services" amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 1000 in GG 31417 of 19 September, 2008.]

Ports Regulator of South Africa

["Ports Regulator of South Africa" added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

.....

["Primary Agricultural Education and Training Authority (PAETA)" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1010 in GG 29050 of 28 July, 2006.]

Private Security Industry Regulatory Authority

["Private Security Industry Regulatory Authority" added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

Productivity SA

["Productivity SA" previously "National Productivity Institute" added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 1003 in GG 31417 of 19 September, 2008.]

.....

["Public Investment Commissioners" added by GN 1397 in GG 22321 of 1 June, 2001 and deleted by GN 1114 in GG 27773 of 15 July, 2005.]

.....

["Public Protector" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1863 in GG 22577 of 24 August, 2001.]

Public Service Sector Education and Training Authority (PSETA)

["Public Service Sector Education and Training Authority (PSETA)" previously "Public Sector Education and Training Authority" added by GN 667 in GG 28847 of 26 May, 2006 and amended by GN 800 in GG 34631 of 30 September, 2011.]

.....

["Public Services Sector Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 2302 in GG 22860 of 30 November, 2001.]

Quality Council for Trades and Occupations (QCTO)

["Quality Council for Trades and Occupations (QCTO)" added by GN 1254 in GG 33900 of 31 December, 2010 with effect retrospectively from 1 April, 2010.]

Railway Safety Regulator

["Railway Safety Regulator" added by GN 3366 in GG 25778 of 5 December, 2003.]

.....

["Rent Control Board" added by GN 1283 in GG 23619 of 19 July, 2002 and deleted by GN 765 in GG 27599 of 27 May, 2005.]

Road Accident Fund

Road Traffic Infringement Agency (RTIA)

["Road Traffic Infringement Agency (RTIA)" added by GN 1254 in GG 33900 of 31 December, 2010 with effect retrospectively from 1 April, 2010.]

Road Traffic Management Corporation

["Road Traffic Management Corporation" added by GN 1396 in GG 24042 of 15 November, 2002.]

Robben Island Museum, Cape Town

["Robben Island Museum, Cape Town" added by GN 402 in GG 22047 of 16 February, 2001.]

Rural Housing Loan Fund

["Rural Housing Loan Fund" added by GN 3366 in GG 25778 of 5 December, 2003.]

Safety and Security Sector Education and Training Authority (SASSETA)

["Safety and Security Sector Education and Training Authority (SASSETA)" previously "Safety and Security Sector Education and Training" added by GN 240 in GG 33059 of 1 April, 2010 with effect retrospectively from 1 July, 2005 and amended by GN 800 in GG 34631 of 30 September, 2011.]

.....

["South African Blind Workers Organization (SABWO)" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 441 in GG 28651 of 31 March, 2006 (Editorial Note: GN 441 in GG 28651 made reference to "South African Blind Workers Association (SABWO)". We suggest "South African Blind Workers Organization (SABWO)" was intended).]

.....

["SA Bureau of Standards (SABS)" moved from Schedule 3A to Schedule 3B by GN 504 in GG 22337 of 8 June, 2001.]

SA Civil Aviation Authority

.....

["SA Communications Regulatory Authority" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1863 in GG 22577 of 24 August, 2001.]

.....

["SA Council for Architects" added by GN 1397 in GG 22321 of 1 June, 2001 and deleted by GN 1139 in GG 26477 of 25 June, 2004.]

SA Council for Educators

["SA Council for Educators" added by GN 402 in GG 22047 of 16 February, 2001.]

South African Diamond and Precious Metals Regulator

["SA Diamond and Precious Metals Regulator" added by GN 187 in GG 29669 of 9 March, 2007.]

.....

["SA Diamond Board" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 187 in GG 29669 of 9 March, 2007.]

.....

["SA Excellence Foundation" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1268 in GG 28237 of 25 November, 2005.]

.....

["SA Geographical Names Commission" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

SA Heritage Resources Agency

["SA Heritage Resources Agency" previously "National Heritage Council" added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 683 in GG 23407 of 17 May, 2002.]

.....

["SA Housing Development Board" previously "National Housing Board" amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["SA Housing Fund" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

.....

["SA Housing Trust Limited" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

SA Institute for Drug-free Sport

["SA Institute for Drug-free Sport" added by GN 402 in GG 22047 of 16 February, 2001.]

SA Library for the Blind, Grahamstown

["SA Library for the Blind, Grahamstown" added by GN 402 in GG 22047 of 16 February, 2001.]

SA Local Government Association

["SA Local Government Association" added by GN 1283 in GG 23619 of 19 July, 2002.]

SA Maritime Safety Authority

["SA Maritime Safety Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

SA Medical Research Council

SA National Accreditation System

["SA National Accreditation System" added by GN 402 in GG 22047 of 16 February, 2001.]

South African National Biodiversity Institute (SANBI)

["South African National Biodiversity Institute (SANBI)" added by GN 765 in GG 27599 of 27 May, 2005.]

South African National Energy Development Institute (SANEDI)

["South African National Energy Development Institute (SANEDI)" added by GN 1254 in GG 33900 of 31 December, 2010 with effect retrospectively from 1 April, 2010.]

South African National Parks

["South African National Parks" previously "National Parks Board" amended by GN 683 in GG 23407 of 17 May, 2002.]

SA National Roads Agency

["SA National Roads Agency" previously "National Road Fund" amended by GN 1863 in GG 22577 of 24 August, 2001.]

South African National Space Agency

["South African National Space Agency" added and classified by GN 311 in GG 32013 of 20 March, 2009.]

.....

["SA Nuclear Energy Corporation" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 187 in GG36225 of 15 March, 2013 with effect retrospectively from 16 February, 2001.]

SA Qualifications Authority

.....

["SA Quality Institute" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1000 in GG 31417 of 19 September, 2008.]

SA Revenue Service

.....

["SA Road Board" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

.....

["SA Road Safety Council" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

South African Social Security Agency

["South African Social Assistance Agency" inserted by GN 230 in GG 28519 of 24 February, 2006 and corrected to read "South African Social Security Agency" by GN 436 in GG 28651 of 31 March, 2006.]

.....

["SA Sport Commission" added by GN 1397 in GG 22321 of 1 June, 2001 and deleted by GN 1000 in GG 31417 of 19 September, 2008.]

.....

["SA Telecommunications Regulatory Authority" deleted by GN 1863 in GG 22577 of 24 August, 2001.]

SA Tourism Board

South African Weather Service

["South African Weather Service" added by GN 2302 in GG 22860 of 30 November, 2001.]

.....

["Secondary Agricultural Sector Education and Training Authority (SETSA)" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1010 in GG 29050 of 28 July, 2006.]

Servcon

["Servcon" added by GN 402 in GG 22047 of 16 February, 2001.]

Services Sector Education and Training Authority

["Services Sector Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

Small Enterprise Development Agency (SEDA)

["Small Enterprise Development Agency (SEDA)" added by GNs 1263, 1264 and 1265 in GG 28237 of 25 November, 2005.]

Social Housing Foundation

["Social Housing Foundation" added by GN 1397 in GG 22321 of 1 June, 2001.]

Special Investigation Unit

["Special Investigation Unit" added by GN 402 in GG 22047 of 16 February, 2001.]

State Information Technology Agency

State Theatre, Pretoria

["State Theatre, Pretoria" added by GN 402 in GG 22047 of 16 February, 2001.]

Technology Innovation Agency

["Technology Innovation Agency" added and classified by GN 311 in GG 32013 of 20 March, 2009.]

The Co-Operative Banks Development Agency

["The Co-Operative Banks Development Agency" added and classified by GN 1000 in GG 31417 of 19 September, 2008.]

The National English Literary Museum, Grahamstown

["The National English Literary Museum, Grahamstown" added by GN 402 in GG 22047 of 16 February, 2001.]

The National Radioactive Waste Disposal Institute (NRWDI)

["The National Radioactive Waste Disposal Institute (NRWDI)" added and classified by GN 796 in GG 34631 of 30 September, 2011.]

The Playhouse Company, Durban

["The Playhouse Company, Durban" added by GN 402 in GG 22047 of 16 February, 2001.]

The Social Housing Regulatory Authority (SHRA)

["The Social Housing Regulatory Authority (SHRA)" added by GN 1254 in GG 33900 of 31 December, 2010 with effect retrospectively from 1 April, 2010.]

Thubelisha Homes

["Thubelisha Homes" added by GN 402 in GG 22047 of 16 February, 2001.]

Tourism and Hospitality Education and Training Authority

["Tourism and Hospitality Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

.....

["Investment South Africa" added by GN 402 in GG 22047 of 16 February, 2001.]

["Trade and Investment South Africa" previously "Investment South Africa" amended by GN 1863 in GG 22577 of 24 August, 2001.]

["Trade and Investment South Africa" moved from Schedule 3B to Schedule 3A by GN 2302 in GG 22860 of 30 November, 2001.]

["Trade and Investment South Africa" deleted by GN 1000 in GG 31417 of 19 September, 2008.]

Transport Education and Training Authority

["Transport Education and Training Authority" added by GN 402 in GG 22047 of 16 February, 2001.]

uMalusi Council for Quality Assurance in General and Further Education and Training

["Umalusi Council for Quality Assurance in General and Further Education and Training" previously "SA Certification Council" amended by GN 1396 in GG 24042 of 15 November, 2002.]

uMsunduzi Museum

["Voortrekker Museum, Pietermaritzburg" added by GN 402 in GG 22047 of 16 February, 2001.]

["uMsunduzi Museum" previously "Voortrekker Museum, Pietermaritzburg" amended by GN 190 in GG 36225 of 15 March, 2013 with effect from 15 March, 2013.]

Unemployment Insurance Fund

Universal Service and Access Agency of South Africa

["Universal Services Agency" added by GN 402 in GG 22047 of 16 February, 2001.]

["Universal Service Agency" previously "Universal Services Agency" amended by GN 1863 in GG 22577 of 24 August, 2001.]

["Universal Service and Access Agency of South Africa" previously "Universal Service Agency" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Universal Service and Access Fund

["Universal Services Fund" added by GN 402 in GG 22047 of 16 February, 2001.]

["Universal Service Fund" previously "Universal Services Fund" amended by GN 2302 in GG 22860 of 30 November, 2001.]

["Universal Service and Access Fund" previously "Universal Service Fund" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Urban Transport Fund

["Urban Transport Fund" added by GN 1397 in GG 22321 of 1 June, 2001.]

Vredefort Dome World Heritage Site

["Vredefort Dome World Heritage Site" added and classified by GN 354 in GG 38735 of 30 April, 2015 w.e.f 1 April, 2015.]

.....
[“Wage Board” deleted by GN 3366 in GG 25778 of 5 December, 2003.]

War Museum of the Boer Republics, Bloemfontein

[“War Museum of the Boer Republics, Bloemfontein” added by GN 402 in GG 22047 of 16 February, 2001.]

Water Research Commission

Wholesale and Retail Sector Education and Training Authority

[“Wholesale and Retail Sector Education and Training Authority” added by GN 402 in GG 22047 of 16 February, 2001.]

William Humphreys Art Gallery

[“William Humphreys Art Gallery” added by GN 402 in GG 22047 of 16 February, 2001 and by GN 1283 in GG 23619 of 19 July, 2002.]

Windybrow Centre

[“Windybrow Centre” added by GN 683 in GG 23407 of 17 May, 2002.]

.....
[“Woordeboek van die Afrikaanse Taal (WAT), Paarl” added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Any subsidiary or entity under the ownership control of the above public entities

Part B: National Government Business Enterprises

[General Note: Amended public entities have been published under General Notice No. 402 in *Government Gazette* 22047 of 16 February, 2001 with effect from 1 April, 2001; under Government Notice No. 504 in *Government Gazette* 22337 of 8 June, 2001 with effect from 8 June, 2001; under General Notice No. 1863 in *Government Gazette* 22577 of 24 August, 2001 with effect from 24 August, 2001; under General Notice No. 2302 in *Government Gazette* 22860 of 30 November, 2001 with effect from 30 November, 2001; under General Notice No. 1283 in *Government Gazette* 23619 of 19 July, 2002 with effect from 19 July, 2002; under General Notice No. 1261 in *Government Gazette* 24731 of 17 April, 2003 with effect from 17 April, 2003; under General Notice No. 3366 in *Government Gazette* 25778 of 5 December, 2003 with effect from 5 December, 2003; under General Notice No. 1114 in *Government Gazette* 27773 of 15 July, 2005 with effect from 15 July, 2005 and under General Notices Nos. 1263, 1264 and 1265 in *Government Gazette* 28237 of 25 November, 2005 with effect from 25 November, 2005, under General Notice No. 431 in *Government Gazette* 28630 of 24 March, 2006, under Government Notice No. 647 in *Government Gazette* 30074 of 20 July, 2007 with effect from 20 July, 2007, under Government Notice No. 242 in *Government Gazette* 33059 of 1 April, 2010 with effect from 1 April, 2010, under Government Notice No. 1251 in *Government Gazette* 33900 of 31 December, 2010, under Government Notice No. 1252 in *Government Gazette* 33900 of 31 December, 2010 with effect from 1 April, 2010, under Government Notice No. 352 in *Government Gazette* 38735 of 30 April, 2015 with effect from 30 April, 2015 and under Government Notice No. 357 in *Government Gazette* 38735 of 30 April, 2015 with effect from 31 March, 2015.]

.....
[“Albany Coast Water Board” previously “Albaniekus Waterraad” amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by by GN 1252 in GG 33900 of 31 December, 2010 with effect from 1 April, 2010.]

Amatola Water Board

[“Amatola Water Board” previously “Amatola Water” added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 1863 in GG 22577 of 24 August, 2001.]

Aventura

[“Aventura” added by GN 402 in GG 22047 of 16 February, 2001.]

.....
[“Bala Farms (Pty) Ltd” previously “Bala-Bala Farms (Pty) Ltd” amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 431 in GG 28630 of 24 March, 2006.]

Bloem Water

.....
[“Bosveld Waterraad” substituted by “Lepelle Northern Water”]

.....
[“Botshelo Water” previously “North West Water Supply Authority Board” added by GN 1863 in GG 22577 of 24 August, 2001, amended by GN 3366 in GG 25778 of 5 December, 2003 and deleted by GN 357 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015 (Editorial Note: GN 357 in GG 38735 made reference to “Botshelo Water Board”. We suggest “Botshelo Water” was intended).]

.....
[“Bushbuckridge Water Board” previously “Bushbuckridge Water” added by GN 402 in GG 22047 of 16 February, 2001, amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 357 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015.]

Council for Mineral Technology (Mintek)

[“Council for Mineral Technology (Mintek)” moved from Schedule 3A to Schedule 3B by GN 504 in GG 22337 of 8 June, 2001.]

Council for Scientific and Industrial Research (CSIR)

[“Council for Scientific and Industrial Research (CSIR)” moved from Schedule 3A to Schedule 3B by GN 504 in GG 22337 of 8 June, 2001.]

Export Credit Insurance Corporation of South Africa Limited

[“Export Credit Insurance Corporation of South Africa Limited” added by GN 2302 in GG 22860 of 30 November, 2001 and ” amended by GN 1283 in GG 23619 of 19 July, 2002.]

.....
[“Ikangala Water” added by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 1252 in GG 33900 of 31 December, 2010 with effect from 1 April, 2010.]

Inala Farms (Pty) Ltd

[“Inala Farms (Pty) Ltd” previously “Iniala Farms (Pty) Ltd” amended by GN 1261 in GG 24731 of 17 April, 2003.]

.....
[“Kalahari East Water Board” previously “Kalahari-Oos Waterraad” amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 3366 in GG 25778 of 5 December, 2003.]

.....
[“Kalahari West Water Board” previously “Kalahari-Wes Waterraad” amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 3366 in GG 25778 of 5 December, 2003.]

.....
[“Karos-Geelkoppen Waterraad” deleted by GN 1863 in GG 22577 of 24 August, 2001.]

Khula Enterprises

Lepelle Northern Water

[“Lepelle Northern Water” inserted by GN 1863 in GG 22577 of 24 August, 2001.]

Magalies Water

Mhlathuze Water

Mintek

[“Mintek”, previously “Council for Mineral Technology (Mintek)” moved from Schedule 3A to Schedule 3B by GN 504 in GG 22337 of 8 June, 2001 and amended by GN 352 in GG 38735 of 30 April, 2015.]

.....
[“Mjindi Farming (Pty) Ltd” deleted from Schedule 3B and moved to Schedule 3D by GN 1863 in GG 22577 of 24 August, 2001.]

.....
[“Mpendle-Ntambanana Agricultural Company (Pty) Ltd” deleted from Schedule 3B and moved to Schedule 3D by GN 1863 in GG 22577 of 24 August, 2001.]

.....
[“Namakwa Water” deleted by GN 357 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015 (Editorial Note: GN 357 in GG 38735 made reference to “Namakwa Water Board”. We suggest “Namakwa Water” was intended).]

Ncera Farms (Pty) Ltd

.....
[“Noord Transvaal Water/Meetse” substituted by “Lepelle Northern Water”.]

.....
[“Ntsika Enterprises” deleted by GNs 1263, 1264 and 1265 in GG 28237 of 25 November, 2005.]

Onderstepoort Biological Products

Overberg Water

Passenger Rail Agency of South Africa

["Passenger Rail Agency of South Africa" previously "SA Rail Commuter Corporation Limited" amended by GN 242 in GG 33059 of 1 April, 2010.]

.....

["Pelladrift Water Board" previously "Pelladrift Water" amended by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 357 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015.]

.....

["Phalaborwa Water" substituted by "Lepelle Northern Water".]

Public Investment Corporation Limited

["Public Investment Corporation Limited" added by GN 1114 in GG 27773 of 15 July, 2005.]

Rand Water

["Rand Water" previously "Rand Water Board" amended by GN 1863 in GG 22577 of 24 August, 2001.]

SA Bureau of Standards (SABS)

["SA Bureau of Standards (SABS)" moved from Schedule 3A to Schedule 3B by GN 504 in GG 22337 of 8 June, 2001.]

Sasria Limited

["Sasria Limited" previously "Sasria" added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 1251 in GG 33900 of 31 December, 2010.]

Sedibeng Water

["Sedibeng Water" previously "Goudveld Water" amended by GN 1863 in GG 22577 of 24 August, 2001.]

Sentech

["Sentech" added by GN 402 in GG 22047 of 16 February, 2001.]

State Diamond Trader

["State Diamond Trader" included by GN 647 in GG 30074 of 20 July, 2007.]

.....

["Trade and Investment South Africa" previously "Investment South Africa" amended by GN 1863 in GG 22577 of 24 August, 2001 and moved from Schedule 3B to Schedule 3A by GN 2302 in GG 22860 of 30 November, 2001.]

Umgeni Water

["Umgeni Water" previously "Umgeni Water Board" amended by GN 1863 in GG 22577 of 24 August, 2001.]

.....

["Umsobomvu Youth Fund" previously "Umsombomvu Fund" added by GN 1261 in GG 24731 of 17 April, 2003, amended by GN 3366 in GG 25778 of 5 December, 2003 and deleted by GN 1252 in GG 33900 of 31 December, 2010 with effect from 1 April, 2010.]

Any subsidiary or entity under the ownership control of the above public entities

Part C: Provincial Public Entities

[General Note: Amended public entities have been published under General Notice No. 402 in *Government Gazette* 22047 of 16 February, 2001 with effect from 1 April, 2001; under General Notice No. 1397 in *Government Gazette* 22321 of 1 June, 2001 with effect from 1 June, 2001; under General Notice No. 1863 in *Government Gazette* 22577 of 24 August, 2001 with effect from 24 August, 2001; under General Notice No. 2302 in *Government Gazette* 22860 of 30 November, 2001 with effect from 30 November, 2001; under General Notice No. 683 in *Government Gazette* 23407 of 17 May, 2002 with effect from 17 May, 2002; under General Notice No. 1283 in *Government Gazette* 23619 of 19 July, 2002 with effect from 19 July, 2002; under Government Notice No.1396 in *Government Gazette* 24042 of 15 November, 2002 with effect from 15 November, 2002; under General Notice No. 1261 in *Government Gazette* 24731 of 17 April, 2003 with effect from 17 April, 2003; under General Notice No. 3366 in *Government Gazette* 25778 of 5 December, 2003 with effect from 5 December, 2003; under General Notice No. 1139 in *Government Gazette* 26477 of 25 June, 2004 with effect from 25 June, 2004; under General Notice No. 765 in *Government Gazette* 27599 of 27 May, 2005 with effect from 27 May, 2005, under General Notices Nos. 1266, 1267 and 1270 in *Government Gazette* 28237 of 25 November, 2005 with effect from 25 November, 2005, under General Notices Nos. 462 and 476 in *Government Gazette* 28679 of 7 April, 2006 with effect from 7 April, 2006, under General Notice No. 797 in *Government Gazette* 28937 of 23 June, 2006 with effect from 23 June, 2006, under General Notice No. 1475 in *Government Gazette* 29293 of 20 October, 2006 with effect from 20 October, 2006, under Government Notice No. 7

in *Government Gazette* 30637 of 4 January, 2008 with effect from 4 January, 2008, under Government Notice No. 1001 in *Government Gazette* 31417 of 19 September, 2008 with effect from 19 September, 2008, under Government Notice No. 1003 in *Government Gazette* 31417 of 19 September, 2008 with effect from 19 September, 2008, under Government Notice Nos. 309 and 310 in *Government Gazette* 32013 of 20 March, 2009 with effect from 20 March 2009, under Government Notice No. 241 in *Government Gazette* 33059 of 1 April, 2010 with effect from 1 April, 2010, under Government Notices Nos. 1247, 1248 and 1249 in *Government Gazette* 33900 of 31 December, 2010, with effect from 1 April, 2004, 1 July 2010 and 8 June 2010 respectively, under Government Notice No. 364 in *Government Gazette* 34233 of 29 April, 2011 with effect retrospectively from 1 April, 2010, under Government Notice No. 798 in *Government Gazette* 34631 of 30 September, 2011, under Government Notice No. 188 in *Government Gazette* 36225 of 15 March, 2013 with effect retrospectively from 1 December, 2012, under Government Notice Nos. 189 and 191 in *Government Gazette* 36225 of 15 March, 2013 with effect from 15 March, 2013, under Government Notice No. 391 in *Government Gazette* 37653 of 23 May, 2014, under Government Notice Nos. 394 and 395 in *Government Gazette* 37653 of 23 May, 2014 with effect from 1 April, 2014, under Government Notice No. 355 in *Government Gazette* 38735 of 30 April, 2015 with effect from 1 April, 2013 (Editorial Note: We suggest "1 April, 2013 " was intended to be "1 April, 2015") and under Government Notice No. 356 in *Government Gazette* 38735 of 30 April, 2015 with effect from 31 March, 2015.]

Commissioner for the Environment

["Commissioner for the Environment" added by GN 765 in GG 27599 of 27 May, 2005 (Editorial Note: No Province indicated).]

.....

["Destination Marketing Organisation" previously "Destinations Marketing Organisation" added by GN 7 in GG 30637 of 4 January, 2008, amended by GN 1003 in GG 31417 of 19 September, 2008 and deleted by GN 395 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014 (Editorial Note: No Province indicated).]

XHASA ATC Agency

["XHASA ATC Agency" added and classified by GN 1001 in GG 31417 of 19 September, 2008 (Editorial Note: Province not indicated).]

Eastern Cape:

.....

["Centre for Investment and Marketing in the Eastern Cape" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["Eastern Cape Appropriate Technology Unit" deleted by GN 356 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015 (Editorial Note: GN 356 in GG 38735 made reference to "Eastern Cape Appropriate Technology Unit (ECATU)". We suggest "Eastern Cape Appropriate Technology Unit" was intended).]

Eastern Cape Arts Council

.....

["Eastern Cape Consumer Affairs Court" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["Eastern Cape Development Corporation" moved from Schedule 3C to Schedule 3D.]

.....

["Eastern Cape Development Tribunal" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

Eastern Cape Gambling and Betting Board

Eastern Cape Liquor Board

.....

["Eastern Cape Local Road Transport Board" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["Eastern Cape Museums" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

Eastern Cape Parks and Tourism Agency (ECPTA)

["Eastern Cape Parks and Tourism Agency (ECPTA)" added by GN 1248 in GG 33900 of 31 December, 2010 with effect from 1 July, 2010.]

.....

["Eastern Cape Parks Board" added by GN 1270 in GG 28237 of 25 November, 2005 and deleted by GN 1249 in GG 33900 of 31 December, 2010.]

.....

["Eastern Cape Provincial Housing Board" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

Eastern Cape Provincially Aided Libraries

.....

["Eastern Cape Regional Authorities" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

Eastern Cape Rural Development Agency

["Eastern Cape Rural Finance Corporation Limited" previously "Eastern Cape Agricultural Bank" amended by GN 1283 in GG 23619 of 19 July, 2002.]

["Eastern Cape Rural Development Agency" previously "Eastern Cape Rural Finance Corporation Limited" amended by GN 191 in GG 36225 of 15 March, 2013 with effect from 15 March, 2013.]

Eastern Cape Socio-Economic Consultative Council

.....

["Eastern Cape Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["Eastern Cape Tourism Board" deleted by GN 1249 in GG 33900 of 31 December, 2010.]

.....

["Eastern Cape Township Board" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

Eastern Cape Youth Commission

["Eastern Cape Youth Commission" added by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["Eastern Region Entrepreneurial Support Centre" added by GN 1283 in GG 23619 of 19 July, 2002 and deleted by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["East London Industrial Development Zone Corporation" added by GN 3366 in GG 25778 of 5 December, 2003 moved from Schedule 3C to Schedule 3D by GN 1267 in GG 28237 of 25 November, 2005.]

Free State:

.....

["Free State Consumer Affairs" added by GN 1396 in GG 24042 of 15 November, 2002 and deleted by GN 462 in GG 28679 of 7 April, 2006.]

.....

["Free State Council for Citizenship, Education and Conflict Resolution" added by GN 683 in GG 23407 of 17 May, 2002 and deleted by GN 1001 in GG 31417 of 19 September, 2008.]

Free State Gambling and Liquor Authority (FSGLA)

["Free State Gambling and Liquor Authority (FSGLA)" added by GN 1248 in GG 33900 of 31 December, 2010 with effect from 8 June, 2010.]

.....

["Free State Gambling and Racing Board" previously "Free State Gambling and Gaming Board" amended by GN 765 in GG 27599 of 27 May, 2005 and deleted by GN 1249 in GG 33900 of 31 December, 2010.]

.....

["Free State Investment Agency" added by GN 1396 in GG 24042 of 15 November, 2002 and deleted by GN 462 in GG 28679 of 7 April, 2006.]

.....

["Free State Investment Promotion Agency" added and classified by GN 310 in GG 32013 of 20 March, 2009 and deleted by GN 356 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015.]

.....

["Free State Liquor Board" deleted by GN 462 in GG 28679 of 7 April, 2006.]

.....

["Free State Mangaung Nursing College" added by GN 1396 in GG 24042 of 15 November, 2002 and deleted by GN 462 in GG 28679 of 7 April, 2006.]

.....
["Free State Rural Foundation" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

.....
["Free State Rural Strategy Unit" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

.....
["Free State Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Free State Tourism Authority

["Free State Tourism Authority" added by GN 797 in GG 28937 of 23 June, 2006.]

.....
["Free State Tourism Board" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

.....
["Free State Youth Commission" deleted by GN 241 in GG 33059 of 1 April, 2010.]

.....
["Phakisa Major Sport and Development Corporation" added by GN 1396 in GG 24042 of 15 November, 2002 and deleted by GN 356 in GG 38735 of 30 April, 2015 w.e.f 31 March, 2015.]

Gauteng:

Blue IQ Investment Holdings (Pty) Ltd

["Blue IQ Investment Holdings (Pty) Ltd" added by GN 1139 in GG 26477 of 25 June, 2004.]

.....
["Gauteng Agriculture and Farming Development Trust" added by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 1475 in GG 29293 of 20 October, 2006 (Editorial Note: GN 1475 in GG 29293 made reference to "Gauteng Agriculture and Farming Trust". We suggest "Gauteng Agriculture and Farming Development Trust" was intended).]

.....
["Gauteng Consumer Affairs Court" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

.....
["Gauteng Development Tribunal" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....
["Gauteng Economic Development Agency" deleted by GN 395 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014.]

.....
["Gauteng Education and Training Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Gauteng Enterprise Propeller

["Gauteng Enterprise Propeller" added and classified by GN 1001 in GG 31417 of 19 September, 2008.]

Gauteng Gambling Board

.....
["Gauteng Housing Fund" previously "Gauteng Provincial Housing Board" amended by GN 2302 in GG 22860 of 30 November, 2001 and deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Gauteng Growth and Development Agency (GGDA)

["Gauteng Growth and Development Agency (GGDA)" previously "Blue IQ Investment Holdings (Pty) Ltd" added by GN 1139 in GG 26477 of 25 June, 2004 and amended by GN 391 in GG 37653 of 23 May, 2014.]

.....
["Gauteng Municipal Demarcation Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Gauteng Partnership Fund (GPF)

["Gauteng Partnership Fund (GPF)" added by GN 1266 in GG 28237 of 25 November, 2005.]

.....
["Gauteng Rental Housing Tribunal" added by GN 1283 in GG 23619 of 19 July, 2002 and deleted by GN 3366 in GG 25778 of 5 December, 2003.]

.....

["Gauteng Services Appeal Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Gauteng Tourism Authority

.....

["Gauteng Townships Board" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

Gautrain Management Agency

["Gautrain Management Agency" added by GN 1001 in GG 31417 of 19 September, 2008.]

KwaZulu-Natal:

Amafa Akwazulu Natali

["Amafa Akwazulu Natali" previously "KwaZulu-Natal Monuments Council" amended by GN 1261 in GG 24731 of 17 April, 2003.]

Ezemvelo KwaZulu-Natal Wildlife

["Ezemvelo KwaZulu-Natal Wildlife" previously "KwaZulu-Natal Conservation Services" amended by GN 1261 in GG 24731 of 17 April, 2003.]

Agri-Business Development Agency

["Agri-Business Development Agency" previously "KwaZulu-Natal Agricultural Development Trust" added by GN 1139 in GG 26477 of 25 June, 2004 and amended by GN 1247 in GG 33900 of 31 December, 2010.]

.....

["KwaZulu-Natal Appeals Tribunal" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["KwaZulu-Natal Development Tribunal" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["KwaZulu-Natal Economic Council" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

KwaZulu-Natal Film Commission

["KwaZulu-Natal Film Commission" added and classified by GN 355 in GG 38735 of 30 April, 2015 w.e.f 1 April, 2013 (Editorial Note: We suggest "1 April, 2013 " was intended to be "1 April, 2015").]

.....

["KwaZulu-Natal Gambling Board" deleted by GN 395 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014.]

KwaZulu-Natal Gaming and Betting Board

["KwaZulu-Natal Gaming and Betting Board" added and classified by GN 798 in GG 34631 of 30 September, 2011 w.e.f 1 April, 2011.]

KwaZulu-Natal House of Traditional Leaders

.....

["KwaZulu-Natal International Airport Development Initiative" deleted by GN 1261 in GG 24731 of 17 April 2003.]

KwaZulu-Natal Liquor Authority

["KwaZulu-Natal Liquor Authority" added and classified by GN 189 in GG 36225 of 15 March, 2013 w.e.f 15 March, 2013.]

.....

["KwaZulu-Natal Liquor Board" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["KwaZulu-Natal Local Roads Transportation Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["KwaZulu-Natal Marketing Initiative" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["KwaZulu-Natal Private Townships Board" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["KwaZulu-Natal Provincial Peace Committee" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

KwaZulu-Natal Provincial Planning and Development Commission

["KwaZulu-Natal Provincial Planning and Development Commission" previously "KwaZulu-Natal Town and Regional Planning Commission" amended by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["Kwazulu-Natal Taxi Council" re-listed by GN 1396 in GG 24042 of 15 November, 2002 and deleted by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["KwaZulu-Natal Taxi Task Team" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["KwaZulu-Natal Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

KwaZulu-Natal Tourism Authority

.....

["KwaZulu-Natal Townships Board" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["KwaZulu-Natal Youth Commission" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["Natal Arts Trust" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

Natal Sharks Board

.....

["Natal Trust Fund" deleted by GN 3366 in GG 25778 of 5 December, 2003.]

.....

["S.A. Life Saving" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

Trade and Investment KwaZulu-Natal

["Trade and Investment KwaZulu-Natal" added and classified by GN 798 in GG 34631 of 30 September, 2011 w.e.f 1 April, 2011.]

uMsekeli Municipal Support Services

["uMsekeli Municipal Support Services" previously "KwaZulu-Natal Development & Services Board" amended by GN 2302 in GG 22860 of 30 November, 2001.]

Mpumalanga:

.....

(Editorial Note: "Mpumalanga Agricultural Development Corporation" deleted by GN 395 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014. Please note that this entity did not previously exist in [Schedule 3, Part C](#), instead it was added to [Schedule 3](#), Part D by GN 1283 in GG 23619 of 19 July, 2002.)

Mpumalanga Economic Empowerment Corporation

["Mpumalanga Economic Empowerment Corporation" added by GN 683 in GG 23407 of 17 May, 2002.]

.....

[Mpumalanga Gaming Board previously "Mpumalanga Gambling Board" added by GN 683 in GG 23407 of 17 May, 2002, amended by GN 1283 in GG 23619 of 19 July, 2002.]

["Mpumalanga Gambling Board" previously "Mpumalanga Gaming Board" deleted by GN 1001 in GG 31417 of 19 September, 2008 and corrected by GN 309 in GG 32013 of 20 March, 2009.]

(Editorial Note: Please note that GN 1001 in GG 31417 of 19 September, 2008 removes the entity "Mpumalanga Gambling Board" from this list. However, the name of this entity prior to removal is "Mpumalanga Gaming Board". This entity is later corrected, after removal from the list, to "Mpumalanga Gambling Board" by GN 309 in GG 32013 of 20 March, 2009.)

.....

["Mpumalanga Housing Board" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

.....

(Editorial Note: "Mpumalanga Housing Finance Company" deleted by GN 395 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014. Please note that this entity did not previously exist in [Schedule 3, Part C](#), instead it was added to

.....

["Mpumalanga Investment Initiative" added by GN 1397 in GG 22321 of 1 June, 2001 and by GN 683 in GG 23407 of 17 May, 2002 and deleted by GN 1001 in GG 31417 of 19 September, 2008.]

Mpumalanga Liquor Authority

["Mpumalanga Liquor Authority" added and classified by GN 355 in GG 38735 of 30 April, 2015 w.e.f 1 April, 2013 (Editorial Note: We suggest "1 April, 2013 " was intended to be "1 April, 2015").]

.....

["Mpumalanga Parks Board" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

Mpumalanga Regional Training Trust

["Mpumalanga Regional Training Trust" added by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["Mpumalanga Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Mpumalanga Tourism and Parks Board

["Mpumalanga Tourism and Parks Board" added and classified by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["Mpumalanga Tourism Authority" added by GN 683 in GG 23407 of 17 May, 2002 and deleted by GN 1001 in GG 31417 of 19 September, 2008.]

Northern Cape:

Kalahari Kid Corporation (KKC)

["Kalahari Kid Corporation (KKC)" added by GN 1248 in GG 33900 of 31 December, 2010 with effect from 1 April, 2004.]

McGregor Museum (Kimberley)

["McGregor Museum (Kimberley)" added and classified by GN 394 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014.]

Northern Cape Economic Development, Trade and Investment Promotion Agency (NCEDA)

["Northern Cape Economic Development, Trade and Investment Promotion Agency (NCEDA)" added by GN 364 in GG 34233 of 29 April, 2011 with effect retrospectively from 1 April, 2010.]

.....

["Northern Cape Economic Development Unit" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["Northern Cape Gambling and Racing Board" previously "Northern Cape Gambling Board" amended by GN 683 in GG 23407 of 17 May, 2002 and deleted by GN 1261 in GG 24731 of 17 April, 2003.]

Northern Cape Gambling Board

["Northern Cape Gambling Board" added and classified by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["Northern Cape Housing Board" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["Northern Cape Liquor Board" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["Northern Cape Local Transportation Board" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

.....

["Northern Cape Provincial Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Northern Cape Tourism Authority

.....

["Northern Cape Youth Commission" deleted by GN 1139 in GG 26477 of 25 June, 2004.]

Northern Province:

.....
["Gateway International Airport" deleted by GN 476 in GG 28679 of 7 April, 2006.]

.....
["Limpopo Agribusiness Development Corporation" added and classified by GN 798 in GG 34631 of 30 September, 2011 w.e.f 1 April, 2009 and deleted by GN 188 in GG 36225 of 15 March, 2013 with effect retrospectively from 1 December, 2012.]

Limpopo Appeal Tribunals

["Limpopo Appeal Tribunals" previously "Northern Province Appeal Tribunals" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Limpopo Development Enterprise

["Limpopo Development Enterprise" inserted by GN 476 in GG 28679 of 7 April, 2006.]

Limpopo Development Tribunals

["Limpopo Development Tribunals" previously "Northern Province Development Tribunals" amended by GN 1003 in GG 31417 of 19 September, 2008.]

.....
(Editorial Note: We have been instructed by GN 191 in GG 36225, to change the entity "Limpopo Economic Development Enterprise (LimDev)" to "Limpopo Economic Development Agency (Leda)", however this entity does not exist in the Act.)

Limpopo Gambling Board

["Limpopo Gambling Board" inserted by GN 476 in GG 28679 of 7 April, 2006.]

Limpopo Housing Board

["Limpopo Housing Board" previously "Northern Province Housing Board" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Limpopo Liquor Board

["Limpopo Liquor Board" previously "Northern Province Liquor Board" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Limpopo Local Business Centres

["Limpopo Local Business Centres" previously "Northern Province Local Business Centres" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Limpopo Panel of Mediators

["Limpopo Panel of Mediators" previously "Northern Province Panel of Mediators" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Limpopo Planning Commission

["Limpopo Planning Commission" previously "Northern Province Planning Commission" amended by GN 1003 in GG 31417 of 19 September, 2008.]

Limpopo Roads Agency

["Limpopo Roads Agency" previously "Northern Province Roads Agency" added by GN 402 in GG 22047 of 16 February, 2001 and amended by GN 1003 in GG 31417 of 19 September, 2008.]

Limpopo Tourism and Parks Board

["Limpopo Tourism and Parks Board" inserted by GN 476 in GG 28679 of 7 April, 2006.]

.....
["Northern Province Agricultural and Rural Development Corporation" deleted by GN 476 in GG 28679 of 7 April, 2006.]

.....
["Northern Province Gaming Board" deleted by GN 476 in GG 28679 of 7 April, 2006.]

.....
["Northern Province Investment Initiative" deleted by GN 476 in GG 28679 of 7 April, 2006.]

.....
["Northern Province Provincial Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["Northern Province Tourism Board" deleted by GN 476 in GG 28679 of 7 April, 2006.]

.....

["Trade and Investment Limpopo" inserted by GN 476 in GG 28679 of 7 April, 2006 and deleted by GN 188 in GG 36225 of 15 March, 2013 with effect retrospectively from 1 December, 2012.]

North West:

Invest North West

["Invest North West" added by GN 1283 in GG 23619 of 19 July, 2002.]

Mmabana Arts, Culture and Sport Foundation

["Mmabana Arts, Culture and Sport Foundation" previously "NW Arts Council" and "NW Mmabana Cultural Foundation" amended by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["NW Agricultural Services Corporation" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

.....

["NW Arts Council" renamed by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["NW Communication Service" deleted by GN 1001 in GG 31417 of 19 September, 2008.]

NW Eastern Region Entrepreneurial Support Centre

NW Gambling Board

NW Housing Corporation

.....

["NW Mmabana Cultural Foundation" renamed by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["NW Ombudsman" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

NW Parks and Tourism Board

NW Provincial Aids Council

["NW Provincial Aids Council" added by GN 1283 in GG 23619 of 19 July, 2002.]

North West Provincial Heritage Resources Authority

["North West Provincial Heritage Resources Authority" added and classified by GN 1001 in GG 31417 of 19 September, 2008.]

Provincial Arts and Culture Council

["Provincial Arts and Culture Council" added by GN 1283 in GG 23619 of 19 July, 2002.]

.....

["NW Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

NW Youth Development Trust

["NW Youth Development Trust" added by GN 1283 in GG 23619 of 19 July, 2002.]

Western Cape:

Western Cape Cultural Commission

["Western Cape Cultural Commission" added by GN 1397 in GG 22321 of 1 June, 2001.]

WC Gambling and Racing Board

.....

["WC Housing Development Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

WC Investment and Trade Promotion Agency

Western Cape Language Committee

["Western Cape Language Committee" added by GN 1397 in GG 22321 of 1 June, 2001.]

Western Cape Nature Conservation Board

["Western Cape Nature Conservation Board" added by GN 402 in GG 22047 of 16 February, 2001.]

Western Cape Liquor Authority

["Western Cape Liquor Authority" previously "WC Liquor Board" amended by GN 191 in GG 36225 of 15 March, 2013 with effect from 15 March, 2013.]

WC Provincial Development Council

.....

["WC Provincial Tender Board" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Western Cape Tourism, Trade and Investment Promotion Agency

["Western Cape Tourism, Trade and Investment Promotion Agency", previously "WC Investment and Trade Promotion Agency", amended by GN 391 in GG 37653 of 23 May, 2014.]

.....

["WC Tourism Board" deleted by GN 7 in GG 30637 of 4 January, 2008.]

.....

["Western Cape Provincial Youth Commission" added by GN 765 in GG 27599 of 27 May, 2005 and deleted by GN 241 in GG 33059 of 1 April, 2010.]

Any subsidiary or entity under the ownership control of the above public entities

Part D: Provincial Government Business Enterprises

[General Note: Amended public entities have been published under General Notice No. 402 in *Government Gazette* 22047 of 16 February, 2001 with effect from 1 April, 2001; under General Notice No. 1863 in *Government Gazette* 22577 of 24 August, 2001 with effect from 24 August, 2001; under General Notice No. 2302 in *Government Gazette* 22860 of 30 November, 2001 with effect from 30 November, 2001. Authorisation of public entities have been published under General Notice No. 318 in *Government Gazette* 23204 of 7 March, 2002. Amended public entities have been published under General Notice No. 1283 in *Government Gazette* 23619 of 19 July, 2002 with effect from 19 July, 2002; under General Notice No. 1315 in *Government Gazette* 23661 of 2 August, 2002 with effect from 2 August, 2002; under Government Notice No.1396 in *Government Gazette* 24042 of 15 November, 2002 with effect from 15 November, 2002; under General Notice No. 1261 in *Government Gazette* 24731 of 17 April, 2003 with effect from 17 April, 2003; under General Notice No. 1139 in *Government Gazette* 26477 of 25 June, 2004 with effect from 25 June, 2004, under General Notice No. 1267 in *Government Gazette* 28237 of 25 November, 2005 with effect from 25 November, 2005, under General Notice No. 476 in *Government Gazette* 28679 of 7 April, 2006 and under General Notice No. 1002 in *Government Gazette* 31417 of 19 September, 2008 with effect from 19 September, 2008 with effect from 19 September, 2008, under General Notice No. 799 in *Government Gazette* 34631 of 30 September, 2011 with effect retrospectively from 1 April, 2000 and under General Notice No. 395 in *Government Gazette* 37653 of 23 May, 2014 with effect from 1 April, 2014.]

Entity:

.....

["Algoa Bus Company" deleted by GN 1283 in GG 23619 of 19 July, 2002.]

Casidra (Pty) Ltd

["Casidra (Pty) Ltd" previously "Lanok (Pty) Ltd" amended by GN 1261 in GG 24731 of 17 April, 2003.]

Cowslip Investments (Pty) Ltd

["Cowslip Investment (Pty) Ltd" previously "Cowslip (Pty) Ltd" amended by GN 1315 in GG 23661 of 2 August, 2002.]

["Cowslip Investments (Pty) Ltd" previously "Cowslip Investment (Pty) Ltd" amended by GN 1396 in GG 24042 of 15 November, 2002.]

Eastern Cape Development Corporation

["Eastern Cape Development Corporation" moved from Schedule 3C to Schedule 3D.]

East London Industrial Development Zone Corporation

["East London Industrial Development Zone Corporation" added by GN 1267 in GG 28237 of 25 November, 2005.]

.....

["Free State Agri-Eco (Pty) Ltd" deleted by GN 1396 in GG 24042 of 15 November, 2002.]

Free State Development Corporation

Gateway Airport Authority Limited

["Gateway Airport Authority Limited" inserted by GN 476 in GG 28679 of 7 April, 2006.]

Ithala Development Finance Corporation

["Ithala Finance Corporation" previously "KwaZulu-Natal Finance & Investment Corporation" amended by GN 1863 in GG 22577 of 24 August, 2001.]

["Ithala Development Finance Corporation" previously "Ithala Finance Corporation" amended by GN 2302 in GG 22860 of 30 November, 2001.]

.....

["KwaZulu Transport Corporation Ltd" added by GN 402 in GG 22047 of 16 February, 2001 and deleted by GN 1139 in GG 26477 of 25 June, 2004.]

Mafikeng Industrial Development Zone (Pty) Ltd

["Mafikeng Industrial Development Zone (Pty) Ltd" added and classified by GN 1002 in GG 31417 of 19 September, 2008.]

Mayibuye Transport Corporation

Mjindi Farming (Pty) Ltd

["Mjindi Farming (Pty) Ltd" deleted from Schedule 3B and moved to Schedule 3D by GN 1863 in GG 22577 of 24 August, 2001.]

Mpendle Ntambanana Agricultural Company (Pty) Ltd

["Mpendle Ntambanana Agricultural Company (Pty) Ltd" deleted from Schedule 3B and moved to Schedule 3D by GN 1863 in GG 22577 of 24 August, 2001.]

.....

["Mpumalanga Agricultural Development Corporation" added by GN 1283 in GG 23619 of 19 July, 2002 and deleted by GN 395 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014 (Editorial Note: Please note that GN 395 of 23 May, 2014 instructs that this entity be removed from [Schedule 3, Part C](#). It is suggested that [Schedule 3](#), Part D was in fact meant).]

.....

["Mpumalanga Development Corporation" deleted by GN 1863 in GG 22577 of 24 August, 2001.]

.....

["Mpumalanga Economic Empowerment Corporation" previously "Mpumalanga Finance Corporation" and "Mpumalanga Development Corporation" re-listed by GN 1863 in GG 22577 of 24 August, 2001 and deleted by GN 1002 in GG 31417 of 19 September, 2008.]

Mpumalanga Economic Growth Agency

["Mpumalanga Economic Growth Agency" added and classified by GN 1002 in GG 31417 of 19 September, 2008.]

.....

["Mpumalanga Finance Corporation" deleted by GN 1863 in GG 22577 of 24 August, 2001.]

.....

["Mpumalanga Housing Finance Company" added by GN 1283 in GG 23619 of 19 July, 2002 and deleted by GN 395 in GG 37653 of 23 May, 2014 w.e.f 1 April, 2014 (Editorial Note: Please note that GN 395 of 23 May, 2014 instructs that this entity be removed from [Schedule 3, Part C](#). It is suggested that [Schedule 3](#), Part D was in fact meant).]

.....

["Natal Trust Farms (Pty) Ltd" deleted by GN 1261 in GG 24731 of 17 April, 2003.]

Northern Province Development Corporation

NW Development Corporation

Any subsidiary or entity under the ownership control of the above public entities

SCHEDULE 4

EXCLUSIONS FROM REVENUE FUNDS

(In terms of [section 13 \(1\)](#) or [22 \(1\)](#))

[[Schedule 4](#) amended by [s. 121](#) of [Act No. 32 of 2000](#). Heading substituted by [s. 46](#) of [Act No. 29 of 1999](#).]

Wording of Sections

1. SA Schools Act (covering school fees)
2. Fines and estreated bails paid in respect of offences and alleged offences in terms of—

- (a) by-laws enacted by municipalities; or
- (b) national or provincial legislation, the administration of which is assigned to municipalities.

SCHEDULE 5
DIRECT CHARGES AGAINST NATIONAL REVENUE FUND
[[Schedule 5](#) amended by [s. 13](#) of [Act No. 28 of 2003](#).]

Wording of Sections

Payments in terms of the following Acts:

1. Remuneration of Public Office Bearers Act, 1998 ([Act No. 20 of 1998](#)) (Covering the President's salary and the salaries of members of Parliament sections 2 (7) and 3 (7));
2. Remuneration and Allowances of Deputy Presidents, Ministers and Deputy Ministers Act, 1994 ([Act 53 of 1994](#)) (Covering the salary of the Deputy President [section 4 \(a\)](#));
3. Judges' Remuneration and Conditions of Employment Act, 1989 ([Act 88 of 1989](#)) (Covering salaries and allowances of Judges and Judges seconded to governments of other countries in terms of [section 2](#)).
4. Magistrates Act, 1993 ([Act No. 90 of 1993](#)) (covering remuneration of magistrates in terms of [section 12](#)).
[Item 4 added by [s. 13](#) of [Act No. 28 of 2003](#).]

SCHEDULE 6
REPEAL OF LEGISLATION

([Section 94](#))

<i>No. and year of Act</i>	<i>Short title</i>	<i>Extent of repeal</i>
(a) Act No. 66 of 1975	Exchequer Act, 1975	The whole, except sections 28, 29, 30
Act No. 106 of 1976	Financial Arrangements with the Transkei Act, 1976	The whole
Act No. 93 of 1977	Financial Arrangements with Bophuthatswana Act, 1977	The whole
Act No. 105 of 1979	Financial Arrangements with Venda Act, 1979	The whole
Proclamation No. R.85 of 1968	South West Africa Constitution Act, 1968 (Act No. 39 of 1968)	Part 3
Act No. 67 of 1980	Railways and Harbours Acts Amendment Act, 1980	Section 19
Act No. 29 of 1981	Railways and Harbours Acts Amendment Act 1981	Section 21
Act No. 118 of 1981	Financial Arrangements with Ciskei Act, 1981	The whole
Act No. 100 of 1984	Exchequer and Audit Amendment Act, 1984	The whole
Act No. 9 of 1989	Legal Succession of the South African Transport Services Act, 1989	Schedule 2 Part 6 of the Act insofar as it relates to the Exchequer Act, 1975
Act No. 120 of 1991	Finance Act, 1991	Sections 14, 15 and 16
Act No. 96 of 1992	Part Appropriation Acts Abolition Act, 1992	The whole
Act No. 69 of 1993	Exchequer Amendment Act, 1993	The whole
Act No. 123 of 1993	Finance Act, 1993	The whole
Act No. 142 of 1993	Exchequer Second Amendment Act, 1993	The whole
Act No. 182 of 1993	Exchequer Third Amendment Act, 1993	The whole
Act No. 41 of 1994	Finance Act, 1994	Sections 17 and 18
(b) Act No. 93 of 1992	Reporting by Public Entities Act, 1992	The whole

(c) Act No. 66 of 1975	Exchequer and Audit Act, 1975	The whole insofar as it is in force in the area of the former Republic of Transkei
Act No. 102 of 1976	Finance Act, 1976	Sections 23, 24 and 25 insofar as it is in force in the area of the former Republic of Transkei
(d) Act No. 29 of 1992 (Bophuthatswana)	Exchequer Act, 1992	The whole
Act No. 16 of 1993 (Bophuthatswana)	Exchequer Amendment Act, 1993	The whole
(e) Act No. 66 of 1975	Exchequer and Audit Act, 1975	The whole insofar as it is in force in the area of the former Republic of Venda
Act No. 111 of 1977	Finance Act, 1977	Sections 9, 10 and 11 insofar as it is in force in the area of the former Republic of Venda
Act No. 94 of 1978	Finance Act, 1978	Sections 12, 13 and 14 insofar as it is in force in the area of the former Republic of Venda
Proclamation No. R.85 of 1979	Exchequer and Audit Proclamation	Sections 16 and 17 insofar as it is in force in the area of the former Republic of Venda
Act No. 21 of 1983 (Venda)	Exchequer and Audit Amendment Act, 1983	The whole
Act No. 18 of 1987 (Venda)	Exchequer and Audit Amendment Act, 1987	The whole
Act No. 28 of 1989 (Venda)	Exchequer and Audit Amendment Act, 1989	The whole
Proclamation No. 25 of 1993 (Venda)	Exchequer and Audit Amendment Act, 1993	The whole
(f) Act No. 28 of 1985 (Ciskei)	Exchequer and Audit Act, 1985	The whole

REGULATIONS

GN 3098 of 1 September 2000: Treasury Regulations on Government Payroll Deductions

DEPARTMENT OF FINANCE

The Minister of Finance has made the Treasury Regulations on Government Payroll Deductions ("the Payroll Deduction Regulation") set out in [the Schedule](#).

SCHEDULE

ARRANGEMENT OF REGULATIONS

- [1.](#) Definitions
- [2.](#) Application
- [3.](#) Persal Deductions
- [4.](#) Non-compliance with this Treasury Regulation constituting misconduct
- [5.](#) Transitional Arrangements
- [6.](#) Short Title and Commencement.

PREAMBLE

WHEREAS in the exercise of the executive authority of the Republic in accordance with [section 85 \(2\) \(b\)](#) of the

Constitution of the Republic of South Africa, 1996 (Act [No. 108 of 1996](#)), on 28 June 2000 the Cabinet made a policy decision on the management of deductions on the government's payroll;

AND

WHEREAS the management of deductions on the government's payroll is a treasury matter and accordingly has to be regulated in terms of the Public Finance Management Act, 1999 (Act [No. 1 of 1999](#));

NOW THEREFORE, I Trevor Andrew Manual, MP, in my capacity as Minister of Finance and head of the National Treasury, and acting in terms of section 76 of the Public Finance Management Act, 1999, make this Treasury Regulation—

1. Definitions.—In this Treasury Regulation, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

- (a) **"Act"** means the Public Finance Management Act, 1999 (Act [No. 1 of 1999](#));
- (b) **"benefit deduction"** means a deduction on Persal against an employee's salary for the purpose of facilitating the payment of a debt arising from an employee's benefits in terms of his or her conditions of employment or appointment, including payments in respect of a home owner's allowance and the motor finance scheme for senior government employees;
- (c) **"collective agreement deduction"** means a deduction on Persal against an employee's salary arising from a collective agreement entered into by and between the State in its capacity as employer and a union registered with the Public Service Co-ordinating Bargaining Council in accordance with applicable law;
- (d) **"debt"** means amounts of money owed and already payable by an employee to any person;
- (e) **"Director-General"** means the Director-General: National Treasury;
- (f) **"discretionary deduction"** means a deduction on Persal against an employee's salary, other than a benefit deduction, a collective agreement deduction, a State deduction and a statutory deduction;
- (g) **"employee"** means a person employed by or appointed to a department or an executive authority, and includes a magistrate contemplated in [section 1](#) of the Magistrate's Act, 1993 (Act [No. 90 of 1993](#)) and employees of constitutional institutions;
- (h) **"Persal"** means the personnel salary system of government in the national and provincial sphere and includes reference to Persol;
- (i) **"person"** depending on the context, includes reference to the State or any other juristic body;
- (j) **"responsible official"** means an accounting officer contemplated in section 36 of the Act or such other persons to whom that accounting officer has delegated a function to be performed in terms of this Treasury Regulation;
- (k) **"State deduction"** means a deduction on Persal against an employee's salary for the purpose of paying a debt owed to a department or constitutional institution and which is subject to [section 34](#) of the Basic Conditions of Employment Act, 1997 (Act [No. 75 of 1997](#));
- (l) **"statutory deduction"** means a deduction on Persal against an employee's salary which is required or permitted in terms of a law, court order or arbitration award.

2. Application.—This Treasury Regulation applies to all departments and constitutional institutions.

3. Persal Deductions.—(1) Subject to item 5, no employee of a department or constitutional institution or of any agency, company or consultant contracted to operate Persal may, for the purpose of the payment of any debt or any other purpose, process a discretionary deduction with effect from the date of commencement of this Treasury Regulation.

(2) Before a benefit deduction, a collective agreement deduction, a state deduction or a statutory deduction is processed on Persal, the responsible official must certify that such deduction is due and that he or she is satisfied that no portion of any such deduction is a discretionary deduction.

(3) The responsible official must, if the certification contemplated in sub-item (2) is in respect of an emoluments attachment order issued against an employee in terms of [section 65J](#) of the Magistrate's Court Act, 1944 (Act [No. 32 of 1944](#)), state that he or she is satisfied that—

- (a) the documentation presented by the judgment creditor or his or her attorney *inter alia* reflects that as contemplated in section 65J (2) of the Magistrate's Court Act, 1944:
 - (i) the employee concerned has in writing consented to the issuing of the emoluments attachment

order or, in the absence of such consent, the court has authorised that it be issued, whether on application or otherwise, and such authorisation has not been suspended; or

(ii) that the judgment creditor or his or her attorney has first sent a registered letter to the employee concerned advising him or her of the amount of the judgment debt and costs as yet unpaid and warning him or her that an emoluments attachment order will be issued if the said amount is not paid within ten days of the date on which that registered letter was posted;

(b) after satisfaction of the emoluments attachment order, the employee concerned will have sufficient means for his or her own and his or her dependant's maintenance: Provided that if the responsible official's assessment reflects that after satisfaction of the emoluments attachment order, the concerned employee will not have sufficient means for his or her own or his or her dependant's maintenance, he or she must ensure that the judgment creditor or his or her attorney is so advised and requested to inform the court in order that the court either rescind the emoluments attachment order or amend it in such a way that it will affect only the balance of the emoluments of the employee concerned over and above such sufficient means.

4. Non-compliance with this Treasury Regulation constituting misconduct.—(1) Any serious or persistent material non-compliance with the provisions of this Treasury Regulation constitutes misconduct.

(2) The accounting officer of a department or constitutional institution must, in terms of applicable statutory provisions or other conditions of appointment or employment applicable to any person involved in conduct contemplated in sub-item (1), take disciplinary steps against such person.

(3) The Director-General or such other person who has been delegated by the Director-General, including an employee of another department or constitutional institution, may, on just cause and despite any other provision of this Treasury Regulation, exclude any person from receiving a deduction through Persal.

5. Transitional Arrangements.—(1) A discretionary deduction which, at the date of commencement of this Treasury Regulation, had been registered against an employee's salary on Persal, remains so registered until 30 June 2001 or until such earlier date requested by the employee.

(2) A discretionary deduction contemplated in sub-item (1) may, from the date of commencement of this Treasury Regulation to 30 June 2001, be amended upwards only once and only in respect of insurance premiums: Provided that such upward amendment may not exceed 15% of the premium due.

6. Short Title and Commencement.—This Treasury Regulation shall be called the *Payroll Deduction Regulation, 2000* and takes effect on 1 September 2000.

(Signed)

T A MANUEL, MP
MINISTER OF FINANCE
Date: 31.08.00

GN 466 of 25 May 2001: Implementation of the National Plan for Higher Education
(Government Gazette 22329)

MINISTRY OF EDUCATION

I, Professor Kader Asmal, MP, Minister of Education, in accordance with Treasury Regulation 20 [issued in terms of the Public Finance Management Act, 1999 (Act [No. 1 of 1999](#))], hereby establish the committees set out in the schedule hereto to investigate and advise me on the restructuring of the higher education system to ensure that it contributes to social and economic development, as outlined in the National Plan for Higher Education gazetted on 9 March 2001 (*Government Gazette* No. 22138, Notice Number 230).

Professor Kader Asmal, MP
Minister of Education
23 May 2001

SCHEDULE

ARRANGEMENT OF REGULATIONS

NATIONAL WORKING GROUP ON THE RESTRUCTURING OF THE HIGHER EDUCATION SYSTEM

- [1.](#) Purpose
- [2.](#) Principles
- [3.](#) Terms of Reference

4. Process

WORKING GROUP ON THE ESTABLISHMENT OF A NATIONAL INSTITUTE FOR HIGHER EDUCATION IN THE NORTHERN CAPE

1. Purpose
2. Principles
3. Terms of Reference
4. Process

WORKING GROUP ON THE ESTABLISHMENT OF A NATIONAL INSTITUTE FOR HIGHER EDUCATION IN MPUMALANGA

1. Purpose
2. Principles
3. Terms of Reference
4. Process

WORKING GROUP ON THE INCORPORATION OF THE QWA-QWA BRANCH OF THE UNIVERSITY OF THE NORTH INTO THE UNIVERSITY OF THE FREE STATE

1. Purpose
2. Principles
3. Terms of Reference
4. Process

WORKING GROUP ON THE ESTABLISHMENT OF A SINGLE DEDICATED DISTANCE EDUCATION INSTITUTION

1. Purpose
2. Principles
3. Terms of Reference
4. Process

WORKING GROUP ON THE ESTABLISHMENT OF A SINGLE DEDICATED DISTANCE EDUCATION INSTITUTION

1. Purpose
2. Principles
3. Terms of Reference
4. Process

NATIONAL WORKING GROUP ON THE RESTRUCTURING OF THE HIGHER EDUCATION SYSTEM

1. Purpose.—The National Working Group on the restructuring of the higher education system will investigate and advise the Minister on appropriate arrangements for consolidating the provision of higher education on a regional basis through establishing new institutional and organisational forms, including the feasibility of reducing the number of higher education institutions. The investigation forms part of the broader process for the restructuring of the higher education system to ensure that it contributes to social and economic development, as outlined in the National Plan for Higher Education gazetted on 9 March 2001 (*Government Gazette* No 22138, Notice Number 230).

2. Principles.—The investigation must be guided by the principles and goals for the transformation of the higher education system as outlined in the Education White Paper 3: A Programme for the Transformation of the Higher Education System. In addition, the National Working Group must ensure that its recommendations address and promote the following goals—

- Social and educational goals, in particular, the contribution of higher education to social and economic development, both regionally and nationally.
- Access and equity goals in relation to both student and staff equity, as well as institutional redress.
- Quality and efficiency goals in terms of economies of scale and scope, both programme and infrastructural, as well as the spread and quality of programmes and graduation and retention rates.
- Institutional sustainability and viability goals in terms of student numbers, income and expenditure patterns and management and governance capacities.
- Institutional identity and culture goals in terms of overcoming the legacy of apartheid (CHE, pp. 58-59).

3. Terms of Reference.—The National Working Group must—

3.1 Address how the number of institutions can be reduced and the form that the restructured institutions should take, and not on whether the number of institutions can or should be reduced.

3.2 Ensure that the reduction in the number of institutions does not result in the closure of existing sites of delivery, that is, it must be underpinned by the principle that higher education programmes would continue to be offered at all the current sites of delivery, but within new institutional and organisational forms and structures.

3.3 Consider the full range of potential institutional arrangements, including the rationalisation of programme development and delivery through institutional collaboration, as well as different models of mergers.

3.4 Consider the role and function of all existing institutions in the development of new institutional and organisational forms, that is, no institution should be exempted from the need to change fundamentally and from contributing to achieving a new higher education landscape.

3.5 Recommend the incorporation of the constituent campuses of Vista University into appropriate existing higher education institutions within each region given the decision to unbundle Vista University. This does not include the distance education centre of Vista University, which will be incorporated into a single dedicated distance education institution through the merger of UNISA and Technikon South Africa.

3.6 Consider the following regional demarcations for purposes of the investigation—

- Eastern Cape.
- Free State.
- KwaZulu Natal.
- Gauteng.
- Northern Province.
- North West.
- Western Cape.

4. Process

4.1 The National Working Group must consult with the appropriate constituencies at both the national and regional levels.

4.2 The National Working Group may commission specialist studies and draw on the experience and expertise of other individuals both within and outside of the higher education sector as and when necessary.

4.3 The Higher Education Branch of the Department of Education will serve as the secretariat to the National Working Group.

4.4 The National Working Group is accountable to the Minister of Education. It is required to complete its investigation and to submit its recommendations to the Minister by no later than the end of December 2001.

The National Working Group consists of.—

Mr. Sakie Macozoma – Chairperson; Deputy Chairperson of the Standard Bank Investment Corporation. Served on the Council on Higher Education Task Team on the Size and Shape of the Higher Education System.

Prof. Hugh Africa, retired Vice-Chancellor, Vista University and a member of the Council on Higher Education.

Prof. Malegupuru Makgopa, President, Medical Research Council of South Africa.

Ms. Gill Marcus, Deputy Governor, South African Reserve Bank.

Mr. Murphy Morobe, Chairperson, Fiscal and Finance Commission and the National Parks Board.

Prof. Wiseman Nkhulu, Economic Adviser to the President; Chairperson, Council on Higher Education.

Ms. Joyce Phekane, Deputy Vice President, Congress of South African Trade Unions.

Ms. Maria Ramos, Director-General, Department of Finance.

Prof. Jairam Reddy, Chairperson of Council, United Nations University; Chaired the National Commission on Higher Education.

Prof. Hennis Rossouw, retired Deputy Vice-Chancellor, University of Stellenbosch; Served on the National Commission on Higher Education.

Prof. Stuart Saunders, retired Vice-Chancellor, University of Cape Town.

1. Purpose.—The Working Group will develop a framework and implementation plan for the establishment of a National Institute for Higher Education in the Northern Cape, as outlined in the National Plan for Higher Education.

2. Principles.—The Working Group will be guided by the principles and goals for the transformation of the higher education system as outlined in the Education White Paper 3: A Programme for the Transformation of the Higher Education System.

3. Terms of Reference.—The development of the framework and implementation plan must include—

3.1 Developing an appropriate administrative, management, governance and funding structure based on the Higher Education Act (Act [No. 101 of 1997](#)), but taking into account that the National Institute will not be an autonomous higher education institution.

3.2 Identifying the infrastructure within the province, including the existing colleges of education, as well as the satellite campuses of higher education institutions operating in the province, that could serve as the nucleus for the National Institute.

3.3 Developing a coherent menu of higher education programmes that address regional social, economic and labour market needs.

3.4 Identifying the existing and potential capacity of higher education institutions that currently operate in the province to contribute to the development of the National Institute.

3.5 Exploring the potential role of higher education institutions that do not currently operate in the province to contribute to the development of the National Institute should the existing institutions not have the capacity to meet the identified programme needs.

4. Process.

4.1 The Working Group must consider the outcomes and recommendations of previous investigations into the establishment of a higher education institution in the province that have been undertaken by the provincial government.

4.2 The Working Group must consult with the existing higher education institutions operating in the province, as well as appropriate constituencies in the province, in particular, organised business and labour.

4.3 The Working Group may commission specialist studies and draw on the experience and expertise of other individuals both within and outside of the higher education sector as and when necessary.

4.4 The provincial Department of Education will serve as the secretariat to Working Group.

4.5 The Working Group is accountable to the Minister of Education. It is required to complete its investigation and to submit its recommendations to the Minister by no later than the end of December 2001.

The Northern Cape Working Group consists of.—

Mr. Jonathan Godden, Chairperson, previously the Superintendent-General of Education, Eastern Cape.

Dr. Michael Smout, recently retired Vice-Principal of Rhodes University.

Mr. Tembile Kulati, until recently Ministerial adviser on higher education.

Mr. Kevin Abrahams, Education Management Information specialist at the Education Foundation.

Rev. Dr Moknelo Mahlatsi, Minister, Methodist Church, Kimberley.

WORKING GROUP ON THE ESTABLISHMENT OF A NATIONAL INSTITUTE FOR HIGHER EDUCATION IN MPUMALANGA

1. Purpose.—The Working Group will develop a framework and implementation plan for the establishment of a National Institute for Higher Education in Mpumalanga, as outlined in the National Plan for Higher Education.

2. Principles.—The Working Group will be guided by the principles and goals for the transformation of the higher education system as outlined in the Education White Paper 3: A Programme for the Transformation of the Higher Education System.

3. Terms of Reference.—The development of the framework and implementation plan must include—

3.1 Developing an appropriate administrative, management and governance and funding structure based on the Higher Education Act (Act [No. 101 of 1997](#)), but taking into account that the National Institute will not be an autonomous higher education institution.

3.2 Identifying the infrastructure within the province, including the existing colleges of education, as well as the satellite campuses of higher education institutions operating in the province, that could serve as the nucleus for the National Institute.

3.3 Developing a coherent menu of higher education programmes that address regional social, economic and labour market needs.

3.4 Identifying the existing and potential capacity of higher education institutions that currently operate in the province to contribute to the development of the National Institute.

3.5 Exploring the potential role of higher education institutions that do not currently operate in the province to contribute to the development of the National Institute should the existing institutions not have the capacity to meet the identified programme needs.

4. Process

4.1 The Working Group must consider the outcomes and recommendations of previous investigations into the establishment of a higher education institution in the province that have been undertaken by the provincial government.

4.2 The Working Group must consult with the existing higher education institutions operating in the province, as well as appropriate constituencies in the province, in particular, organised business and labour.

4.3 The Working Group may commission specialist studies and draw on the experience and expertise of other individuals both within and outside of the higher education sector as and when necessary.

4.4 The provincial Department of Education will serve as the secretariat to Working Group.

4.5 The Working Group is accountable to the Minister of Education. It is required to complete its investigation and to submit its recommendations to the Minister by no later than the end of December 2001.

The Mpumalanga Working Group consists of—

Mr. James Maseko, Chairperson, previously the Superintendent-General of Education, Gauteng.

Dr. Michael Smout, recently retired Vice-Principal of Rhodes University.

Mr. Tembile Kulati, until recently Ministerial adviser on higher education.

Mr. BP Nkambule, Independent Consultant on public sector transformation.

Mr. Vuyile Resha, Adviser, MEC for Education, Mpumalanga.

WORKING GROUP ON THE INCORPORATION OF THE QWA-QWA BRANCH OF THE UNIVERSITY OF THE NORTH INTO THE UNIVERSITY OF THE FREE STATE

1. Purpose.—The Working Group will develop a framework and implementation plan for the incorporation of the Qwa-Qwa branch of the University of the North into the University of the Free State.

2. Principles.—The Working Group will be guided by the principles and goals for the transformation of the higher education system as outlined in the Education White Paper 3: A Programme for the Transformation of the Higher Education System.

3. Terms of Reference.—The framework and implementation plan for establishing the Qwa-Qwa campus as a branch of the University of the Free State must include—

3.1 Developing a mission and vision for the Qwa-Qwa campus as an integral component of the broader mission and vision of the University of the Free State.

3.2 Developing an appropriate administrative, management and governance structure for ensuring the smooth functioning of the Qwa-Qwa campus.

3.3 Developing an appropriate academic structure linked to a coherent menu of higher education programmes that address regional social, economic and labour market needs.

3.4 Developing an appropriate personnel structure, including the financial implications based on the proposed academic, administrative and governance structures.

3.5 Outlining the labour relation's implications of the proposed personnel structure, including the processes necessary to implement the proposed personnel structure.

3.6 Developing a financial framework to ensure the sustainability of the Qwa-Qwa campus, including identifying the existing assets and liabilities of the Qwa-Qwa campus and the implications of the latter for the incorporation.

3.7 Ensuring that provision is made to enable the existing students to complete their academic programmes.

3.8 Identifying the financial implications for the existing students in terms of differences in the tuition and residential fee structure of the University of the North and the University of the Free State.

4. Process

4.1 The Working Group must consult with the appropriate constituencies at the Qwa-Qwa campus and the University of the Free State.

4.2 The Working Group must establish sub-Working Groups consisting of representatives of the Qwa-Qwa campus and the University of the Free State to deal with the different aspects of its work.

4.3 The Working Group may commission specialist studies and draw on the experience and expertise of other individuals both within and outside of the higher education sector as and when necessary.

4.4 The University of the Free State will provide a secretariat for the Working Group.

4.5 The Working Group is accountable to the Minister of Education. It is required to complete its investigation and to submit its recommendations to the Minister by no later than the end of December 2001.

The Qwa-Qwa – Free State Working Group consists of—

Dr. Bethuel Setai, Chairperson, Independent Consultant on governance and public sector transformation.

Dr. Mashupye Kgaphola, Policy Analyst, Development Bank of South Africa.

Prof. Angina Parekh, Ministerial adviser on higher education.

Vice-Chancellor of the University of the Free State or his representative.

Administrator of the University of the North or his representative.

WORKING GROUP ON THE ESTABLISHMENT OF A SINGLE DEDICATED DISTANCE EDUCATION INSTITUTION

1. Purpose.—The Working Group will facilitate the establishment of a single dedicated distance education institution through the merger of the University of South Africa (UNISA) and Technikon South Africa (TSA) and the incorporation of the distance education centre of Vista University, VUDEC.

2. Principles.—The Working Group will be guided by the principles and goals for the transformation of the higher education system as outlined in the Education White Paper 3: A Programme for the Transformation of the Higher Education System.

3. Terms of Reference

3.1 The Working Group will develop a framework and implementation plan for establishing a single dedicated distance education institution, including—

3.1.1 Developing a mission and vision for the institution.

3.1.2 Developing an appropriate administrative, management and governance structure for ensuring the smooth functioning of the institution.

3.1.3 Developing an appropriate academic structure.

3.1.4 Developing an appropriate personnel structure, including the financial implications, based on the proposed academic, administrative and governance structures.

3.1.5 Outlining the labour relation's implications of the proposed personnel structure, including the processes necessary to implement the proposed personnel structure.

3.1.6 Developing a financial framework to ensure the sustainability of the institution

3.1.7 Ensuring that provision is made to enable the existing students to complete their academic programmes.

3.1.8 Identifying the financial implications for the existing students in terms differences in the tuition and residential fee structure of UNISA, TSA and V University.

3.2 The Working Group will also investigate and advise on—

3.2.1 The broader role of distance education in higher education in the light of current and future trends, in particular, changes in information and communication technology.

3.2.2 The role that the single dedicated distance education institution could play in the development of innovative and quality programmes that would contribute to promoting access and enhancing quality within the higher education system as a whole.

4. Process

4.1 The Working Group must consult with the appropriate constituencies at UNISA, TSA and Vista University.

4.2 The Working Group must establish sub-Working Groups consisting of representatives of UNISA, TSA and Vista University to deal with the different aspects of its work.

4.3 The Working Group may commission specialist studies and draw on the experience and expertise of other individuals both within and outside of the higher education sector as and when necessary.

4.4 The Working Group is accountable to the Minister of Education. It is required to complete its investigation and to submit its recommendations to the Minister by no later than the end of June 2002.

The Single Dedicated Distance Education Working Group consists of—

Mr. Franklin Sonn, Chairperson, formerly South African Ambassador to the United States of America.

Ms. Cynthia Mpathi, Head, District Development Project, KwaZulu-Natal Department of Education.

Prof. Rolf Stumph, Deputy Vice-Chancellor, University of Stellenbosch.

Vice-Chancellor of the University of South Africa or his representative.

Vice-Chancellor of Vista University or his representative.

Vice-Chancellor of Technikon South Africa or his representative.

GNR.1095 of 30 October 2001: Regulations made under [Section 91 \(1\) \(b\)](#) of the Public Finance Management Act, 1999

NATIONAL TREASURY

By virtue of the powers vested in me by [section 91 \(1\) \(b\)](#) of the Public Finance Management Act, 1999 (Act [No. 1 of 1999](#)), I, Trevor Andrew Manuel, Minister of Finance, hereby prescribe the standards of generally recognised accounting practice as set by National Treasury in terms of [section 89 \(1\) \(a\) \(ii\)](#), read with [section 93 \(3\)](#) of that Act, for the annual financial statements of national public entities, in respect of taxes, duties, levies, fees and other monies collected by such entities which must be deposited into a Revenue Fund, as defined in that Act.

The standards of generally recognised accounting practice set out in Schedule 1 hereto apply, subject to the approval of the Accounting Standards Board in terms of [section 55 \(1\) \(b\)](#), in respect of the financial years ended 31 March 2001, 31 March 2002 and 31 March 2003.

T A MANUEL
MINISTER OF FINANCE

SCHEDULE 1

1. The annual financial statements in respect of taxes, duties, levies, fees and other monies collected by any national public entity which must be deposited into a Revenue Fund, must consist of—

- (a) a balance sheet (statement of financial position);
- (b) an income statement (statement of financial performance);
- (c) a cash flow statement;
- (d) notes to the annual financial statements; and
- (e) such other statements as may be determined by the Accounting Standards Board.

2. The material accounting policies applied must be disclosed.
3. The annual financial statements must, by means of figures and a descriptive report, explain any other matters and information material to the affairs of the public entity.
4. The statements must be prepared on a cash basis of accounting which must be represented by gross collections net of refunds.
5. The statements must be accompanied by the audit opinion of the Auditor-General.
6. Uncashed refund cheques and monies received and banked on behalf of any national department or any provincial government which have not been allocated must be reflected in the balance sheet.
7. For the purpose of these regulations—
 - (a) “gross collections” means taxes, duties, levies, fees and other monies received and banked; and
 - (b) “refunds” are represented by refund cheques issued or electronic refunds raised.

GNR.225 of 15 March 2005: Amendment of Treasury Regulations in terms of Section 76

(Editorial Note: Although these regulations were named an “Amendment of the Treasury Regulations in terms of section 76”, it is suggested that the Department intended to name it the “Treasury Regulations”.)

	as amended by	
Notice	Government Gazette	Date
GNR.146	29644	20 February 2007
R.874	37042	15 November 2013

NATIONAL TREASURY

GENERAL NOTE

The Treasury Regulations were originally published in GNR.345 of 9 April 2001, and subsequently amended in total by GNR.740 of 25 May 2002, GN 2012 of 28 July 2003, GN 37 of 16 January 2004 and [GNR.225 of 15 March 2005](#), respectively.

The Minister of Finance has, in terms of [Section 76](#) of the Public Finance Management Act, 1999 (Act [No. 1 of 1999](#)), amended the Treasury Regulations that were published in *Government Gazette* No. 23463 dated 25 May 2002 as set out in the Schedule.

SCHEDULE

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PART 1
DEFINITIONS, APPLICATION AND DATE OF COMMENCEMENT

1. General definitions, application and date of commencement

1.1 General definitions

In these Treasury Regulations, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

“**Act**” means the Public Finance Management Act (Act [No. 1 of 1999](#)), as amended;

“**debt**” means an amount owing to the State;

“**division of revenue grants**” mean allocations from the national government to provinces and local government as listed in the schedules to the annual Division of Revenue Act, including transfers in terms of that Act;

“**executive authority**” in relation to a constitutional institution consisting of a body of persons, means the chairperson of the constitutional institution, and in relation to a constitutional institution with a single office bearer, means the incumbent of that office;

“**head official of the treasury**” means the administrative head of the department responsible for financial and fiscal matters which forms part of the relevant treasury;

“**institution**” means a department or a constitutional institution;

“**official**” means a person in the employ of a department or constitutional institution.

1.2 Application

1.2.1 These Treasury Regulations apply—

- (a) to all departments, but only to the extent as indicated in [regulations 1 to 24](#) and [26](#);
- (b) to all constitutional institutions, but only to the extent as indicated in [regulations 1 to 22](#);
- (c) to all public entities listed in Schedule 2, but only to the extent as indicated in paragraph 6.1.2 and [regulations 24, 25, 27 to 29](#) and [31 to 33](#);
- (d) to all public entities listed in Schedules 3A and 3C, but only to the extent as indicated in paragraph 6.1.2 and [regulations 16, 16A, 24 to 28](#) and [30 to 33](#);
- (e) to all public entities listed in Schedules 3B and 3D, but only to the extent as indicated in paragraph 6.1.2 and [regulations 16, 24, 25, 27 to 29](#) and [31 to 33](#); and
- (f) to the South African Revenue Service as a Schedule 3A public entity but only to the extent as indicated in paragraphs 6.1.2, [regulations 16, 16A, 24 to 28](#) and [30 to 33](#).

1.2.2 These Treasury regulations, read in context, also apply to the South African Revenue Service as a department, but only to the extent that it collects and administers State revenue and as indicated in [regulations 6.1.2, 7.1, 7.2, 11.1, 11.2.1 \(a\), 11.3, 11.4, 12.1.1, 12.2.1 \(a\) to \(d\), 12.5.1, 12.6, 12.7.1 to 12.7.3, 15.4, 15.7, 15.10.2, 15.11, 17.2, and 22.1](#).

1.2.3 For purposes of [regulation 1.2.2](#), the Treasury Regulations that do apply to the South African Revenue Service, apply as though it were a department with its Commissioner as its accounting officer.

1.3 Date of commencement

1.3.1 These Treasury Regulations take effect from 15 March 2005, unless otherwise indicated in the text.

PART 2 MANAGEMENT ARRANGEMENTS

2. Corporate management

2.1 Chief financial officer

2.1.1 Unless directed otherwise by the relevant treasury, each institution must have a chief financial officer serving on the senior management team.

2.1.2 The chief financial officer is directly accountable to the accounting officer.

2.1.3 Without limiting the right of the accounting officer to assign specific responsibilities, the general responsibility of the chief financial officer is to assist the accounting officer in discharging the duties prescribed in [Part 2](#) of Chapter 5 of the Act and the annual Division of Revenue Act. These duties relate to the effective financial management of the institution including the exercise of sound budgeting and budgetary control practices, the operation of internal controls and the timely production of financial reports.

3. Internal control

3.1 Audit committees [Sections 76 (4) (d) and 77 of the PFMA]

3.1.1 If considered feasible, the relevant treasury may direct that institutions share audit committees. If such a determination is made, the Auditor-General must be informed within 30 days of the determination.

3.1.2 In the case of a non-shared audit committee, the accounting officer of an institution must appoint audit committee members in consultation with the relevant executive authority.

3.1.3 In the case of a shared audit committee, the head of the relevant treasury must appoint audit committee members after consultation with the relevant executive authorities.

3.1.4 The chairperson of an audit committee must be independent, be knowledgeable of the status of the position, have the requisite business, financial and leadership skills and may not be a political office bearer.

3.1.5 Audit committees must be constituted so as to ensure their independence and their membership must be disclosed in the annual report of the institution.

3.1.6 Members of an audit committee who have been appointed from outside the public service pursuant to section 77 (a) (i) of the Act must have appropriate experience, be appointed on contract and be remunerated in accordance with paragraph 20.2.2 of these regulations. Should it be deemed necessary, such members may be remunerated taking into account tariffs determined by the South African Institute of Chartered Accountants in consultation with the Auditor-General as provided for in paragraph 20.2.3.

3.1.7 The relevant executive authority must concur with any premature termination of the services of a

person serving on an audit committee.

3.1.8 An audit committee must operate in terms of a written terms of reference, which must deal adequately with its membership, authority and responsibilities. The terms of reference must be reviewed at least annually to ensure its relevance.

3.1.9 It must be disclosed in the institution's annual report whether or not the audit committee has adopted a formal terms of reference and if so, whether the committee satisfied its responsibilities for the year, in compliance with its terms of reference.

3.1.10 The audit committee must, amongst others review the following—

- (a) the effectiveness of the internal control systems;
- (b) the effectiveness of the internal audit function;
- (c) the risk areas of the institution's operations to be covered in the scope of internal and external audits;
- (d) the adequacy, reliability and accuracy of the financial information provided to management and other users of such information;
- (e) any accounting and auditing concerns identified as a result of internal and external audits;
- (f) the institution's compliance with legal and regulatory provisions; and
- (g) the activities of the internal audit function, including its annual work programme, coordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations.

3.1.11 The audit committee must have explicit authority to investigate matters within its powers, as identified in the written terms of reference. The audit committee must be provided with the resources it needs to investigate such matters and shall have full access to information. The audit committee must safeguard all the information supplied to it within the ambit of the law.

3.1.12 An audit committee must report and make recommendations to the accounting officer, but the accounting officer retains responsibility for implementing such recommendations.

3.1.13 In addition to the above, an audit committee must, in the annual report of the institution, comment on—

- (a) the effectiveness of internal control;
- (b) the quality of in year management and monthly/quarterly reports submitted in terms of the Act and the Division of Revenue Act; and
- (c) its evaluation of the annual financial statements.

3.1.14 Should a report to an audit committee, whether from the internal audit function or any other source, implicate the accounting officer in fraud, corruption or gross negligence, the chairperson of the audit committee must promptly report this to the relevant executive authority.

3.1.15 An audit committee may communicate any concerns it deems necessary to the executive authority, the relevant treasury and the Auditor-General.

3.1.16 The audit committee must meet at least annually with the Auditor-General to ensure that there are no unresolved issues of concern.

3.2 Internal controls and internal audit [Sections 38 (1) (a) (i) and 76 (4) (e) of the PFMA]

3.2.1 The accounting officer must ensure that a risk assessment is conducted regularly to identify emerging risks of the institution. A risk management strategy, which must include a fraud prevention plan, must be used to direct internal audit effort and priority, and to determine the skills required of managers and staff to improve controls and to manage these risks. The strategy must be clearly communicated to all officials to ensure that the risk management strategy is incorporated into the language and culture of the institution.

3.2.2 Each institution to which these Regulations apply must have an internal audit function.

3.2.3 If considered feasible, the relevant treasury may direct that institutions share internal audit functions. If such a determination is made, the Auditor-General must be informed within 30 days of the determination.

3.2.4 An internal audit function may be partly or wholly contracted to an external organisation with specialist audit expertise, provided that its selection is in accordance with the relevant government's competitive tendering procedures.

3.2.5 The purpose, authority and responsibility of the internal audit function must, in consultation with the audit committee, be formally defined in an audit charter and be consistent with the Institute of Internal Auditors ("IIA") definition of internal auditing.

3.2.6 Internal audit must be conducted in accordance with the standards set by the Institute of Internal Auditors.

3.2.7 An internal audit function must prepare, in consultation with and for approval by the audit committee

- (a) a rolling three-year strategic internal audit plan based on its assessment of key areas of risk for the institution, having regard to its current operations, those proposed in its strategic plan and its risk management strategy;
- (b) an annual internal audit plan for the first year of the rolling three year strategic internal audit plan;
- (c) plans indicating the proposed scope of each audit in the annual internal audit plan; and
- (d) a quarterly report to the audit committee detailing its performance. against the annual internal audit plan, to allow effective monitoring and possible intervention.

3.2.8 An internal audit function must assess the operational procedure and monitoring mechanisms over all transfers made and received, including transfers in terms of the annual Division of Revenue Act.

3.2.9 An internal audit function must report directly to the accounting officer and shall report at all audit committee meetings. The function must be independent of activities that are audited, with no limitation on its access to information.

3.2.10 The internal audit function must co-ordinate with other internal and external providers of assurance to ensure proper coverage and to minimise duplication of effort.

3.2.11 The internal audit function must assist the accounting officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement. The controls subject to evaluation should encompass the following—

- (a) the information systems environment;
- (b) the reliability and integrity of financial and operational information;
- (c) the effectiveness of operations;
- (d) safeguarding of assets; and
- (e) compliance with laws, regulations and controls.

3.2.12 The internal audit function must assist the accounting officer in achieving the objectives of the institution by evaluating and developing recommendations for the enhancement or improvement of the processes through which—

- (a) objectives and values are established and communicated;
- (b) the accomplishment of objectives is monitored;
- (c) accountability is ensured; and
- (d) corporate values are preserved.

4. Financial misconduct

4.1 Investigation of alleged financial misconduct [Sections 85 (1) (b), (c) and (d) of the PFMA]

4.1.1 If an official is alleged to have committed financial misconduct, the accounting officer of the institution must ensure that an investigation is conducted into the matter and if confirmed, must ensure that a disciplinary hearing is held in accordance with the relevant prescripts and agreements applicable in the public service.

4.1.2 The accounting officer must ensure that such an investigation is instituted within 30 days from the date of discovery of the alleged financial misconduct.

4.1.3 If an accounting officer is alleged to have committed financial misconduct, the relevant treasury, as soon as it becomes aware of the alleged misconduct, must ensure that the relevant executive authority initiates an investigation into the matter and if the allegations are confirmed, holds a disciplinary hearing in accordance with the prescripts applicable and agreements applicable in the public service.

4.1.4 A relevant treasury may—

- (a) direct that an official other than an employee of the institution conducts the investigation; or
- (b) issue any reasonable requirement regarding the way in which the investigation should be performed.

4.2 Criminal proceedings [Section 86 of the PFMA]

4.2.1 The accounting officer must advise the executive authority, relevant treasury and the Auditor-General of any criminal charges it has laid against any person in terms of section 86 of the Act.

4.2.2 The relevant treasury may direct an institution to lay criminal charges against any person should an accounting officer fail to take appropriate action.

4.3 Reporting [Section 85 (1) (a) and (e) of the PFMA]

4.3.1 The accounting officer must, as soon as the disciplinary proceedings are completed, report to the executive authority, the Department of Public Service and Administration and the Public Service Commission on the outcome, including—

- (a) the name and rank of the official against whom the proceedings were instituted;
- (b) the charges, indicating the financial misconduct the official is alleged to have committed;
- (c) the findings;
- (d) any sanction imposed on the official; and
- (e) any further action to be taken against the official, including criminal charges or civil proceedings.

4.3.2 The accounting officer of a constitutional institution must report the information required in terms of paragraph 4.3.1 (a) to (e) of these regulations to Parliament.

4.3.3 The accounting officer of a department must inform the executive authority, the relevant treasury, the Department of Public Service and Administration and the Public Service Commission of the outcome of any criminal proceedings instituted against any person for financial misconduct in terms of section 86 of the Act, whilst the accounting officer of a constitutional institution must inform Parliament of such outcomes.

4.3.4 The accounting officer must, on an annual basis, submit to the provincial treasury (if applicable), National Treasury and Auditor-General a schedule of—

- (a) the outcome of any disciplinary proceedings and/or criminal charges;
- (b) the names and ranks of officials involved; and
- (c) the sanctions and any further actions taken against these officials.

4.3.5 The schedule mentioned in paragraph 4.3.4 must be accompanied by a report which refers to any changes made to the institution's systems of financial and risk management as a result of any investigation.

PART 3 PLANNING AND BUDGETING

5. Strategic planning.—

5.1 Preparation of strategic plans

5.1.1 The accounting officer of an institution must prepare a strategic plan that is consistent with the period covered by the Medium Term Expenditure Framework for approval by the relevant executive authority.

5.2 Submission and contents of strategic plans

5.2.1 In order to facilitate the annual discussion of individual votes, accounting officers must provide Parliament or the relevant legislature with their respective institution's medium-term strategic plan, and where applicable, with its annual performance plan.

5.2.2 Parliament or the relevant legislature should receive the plans of departments at least 10 days prior to the discussion of the department's budget vote.

5.2.3 The strategic plan must—

- (a) cover a period of at least three years and be consistent with the institution's published medium term expenditure estimates;
- (b) include specific Constitutional and other legislative, functional and policy mandates that indicate the output deliverables for which the institution is responsible;
- (c) include policy developments and legislative changes that influence programme spending plans over the MTEF period;
- (d) include the measurable objectives, expected outcomes, programme outputs, indicators (measures) and targets of the institution's programmes;
- (e) include details of proposed acquisitions of fixed or movable capital assets, planned capital investments and rehabilitation and maintenance of physical assets;
- (f) include details of proposed acquisitions of financial assets or capital transfers and plans for the management of financial assets and liabilities;

- (g) include multi-year projections of income and projected receipts from the sale of assets;
- (h) include details of the Service Delivery Improvement Programme;
- (i) include details of proposed information technology acquisition or expansion in reference to an information technology plan;
- (j) for departments, include the requirements of Chapter 1, Part III B of the *Public Service Regulations, 2001*; and
- (k) include details of specific plans that the executive authority, Parliament or the relevant provincial legislature may direct the institution to report on.

5.2.4 The strategic plan must form the basis for the annual reports of accounting officers as required by [sections 40 \(1\) \(d\)](#) and [\(e\)](#) of the Act.

5.3 Evaluation of performance [[Section 27 \(4\)](#) read with 36 (5) of the PFMA]

5.3.1 The accounting officer of an institution must establish procedures for quarterly reporting to the executive authority to facilitate effective performance monitoring, evaluation and corrective action.

[[Reg. 5](#) substituted by GNR.146 of 2007.]

6. Budgeting and related matters

6.1 Annual budget circular

6.1.1 The accounting officer of a department must comply with any annual budget circulars issued by the relevant treasury. Budget circulars issued by provincial treasuries must be consistent with any budget circular issued by the National Treasury to provincial treasuries.

6.1.2 The accounting officer of a constitutional institution or the accounting authority of a public entity who receives transfers appropriated by vote must provide such information as may be required by the accounting officer responsible for the vote for the purposes of complying with a budget circular. A budget submission by such a constitutional institution or public entity must be made through the accounting officer of the department responsible for transfers to that constitutional institution or public entity.

6.1.3 An accounting officer of a budget vote must ensure that the budget submission for that vote includes appropriate supporting information in respect of constitutional institutions and public entities receiving transfers on that vote.

6.2 Formats of the annual budget [[Section 27 \(3\)](#) of the PFMA]

6.2.1 The annual budget documentation, as presented to Parliament or a provincial legislature, must conform to the formats as determined by the National Treasury.

6.3 Virement [[Sections 43 and 76 \(3\)](#) of the PFMA]

6.3.1 For purposes of [section 43 \(1\)](#) of the Act—

- (a) compensations of employees and transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purposes of paying levies and taxes imposed by legislation, may not be increased without approval of the relevant treasury;
- (b) new transfers and subsidies to other institutions may not be introduced without the approval of the relevant treasury;
- (c) allocations earmarked by the relevant treasury for a specific purpose (excluding compensation of employees) may not be used for other purposes, except with its approval; and
- (d) virement of funds from compensation of employees to transfers and subsidies for the payment of severance/exit packages are excluded from the provisions of (a) and (b).

6.4 Rollovers [[Sections 30 \(2\) \(g\)](#) and [31 \(2\) \(g\)](#) of the PFMA]

6.4.1 Funds appropriated but not spent in a particular financial year may be rolled over to a subsequent year subject to approval of the relevant treasury. Such approval will be guided by the following limitations—

- (a) Payment for capital assets: Unspent funds on capital expenditure may only be rolled over to finalise projects or asset acquisitions still in progress.
- (b) Transfers and subsidies: Savings on transfers and subsidies may not be rolled over for purposes other than originally voted for.
- (c) Current payments: Savings on compensation of employees may not be rolled over. A maximum of five percent of a department's payments for goods and services may be rolled over.

6.4.2 Requests for rollovers must be submitted to the relevant treasury on or before the last working day of April, in a format determined by the National Treasury and must include—

- (a) the purpose for which the funds were appropriated;
- (b) the reasons why the funds were not spent;
- (c) proposed changes to the use of the funds, if any; and
- (d) a disbursement schedule indicating the month(s) in which the expenditure is expected to be incurred.

6.4.3 Funds for a specific purpose may not be rolled over for more than one financial year, unless approved in advance by the relevant treasury.

6.5 Transfer of functions [Section 42 of the PFMA]

6.5.1 Where a function is to be transferred between votes during a financial year, the relevant treasury must be consulted in advance, to facilitate any request for the resulting transfer of funds voted for that function in terms of section 33 of the Act. In the absence of agreement between the affected departments on the amount of funds to be transferred, the relevant treasury will determine the funds to be shifted.

6.5.2 Should the Minister of Public Service and Administration or a Premier of a province make a determination regarding the transfer of a function between departments in terms of the Public Service Act, 1994, that determination must accompany a request for the transfer of funds as per paragraph 6.5.1. Should the Minister of Public Service and Administration or a Premier approve a function transfer after the finalisation of the adjustments estimates, it must be dealt with on a recoverable basis.

6.5.3 Before seeking formal approval from the Minister of Public Service and Administration or the Premier of a province for any transfer of functions to another sphere of government, the transferring accounting officer must first seek the approval of the relevant treasury or treasuries on any funding arrangements.

6.5.4 The transfer of functions to provinces and municipalities must be dealt with in terms of the annual Division of Revenue Act and the Local Government Municipal Finance Management Act (MFMA), 2003 (Act [No. 56 of 2003](#)).

6.6 Additional funds through an adjustments budget [Sections 30 (2) (b) and 31 (2) (b) of the PFMA]

6.6.1 For purposes of an adjustments budget, the following will not be considered unforeseeable and unavoidable expenditure—

- (a) expenditure that, although known when finalising the estimates of expenditure, could not be accommodated within allocations;
- (b) tariff adjustments and price increases; and
- (c) extensions of existing services and the creation of new services that are not unforeseeable and unavoidable.

6.6.2 The department requesting additional funds through an adjustments budget must submit a memorandum to the relevant treasury, the Cabinet/EXCO Secretariat and any treasury committee of the Cabinet/EXCO, on a date determined by the relevant treasury.

6.6.3 Where a national adjustments budget allocates funds to a province, the relevant provincial treasury must table an adjustments budget within 30 days of the tabling of the national adjustments budget, or within such longer period as the National Treasury may approve.

6.7 Definitions introduced by the new Economic Reporting Format

6.7.1 For purposes of ensuring alignment between the new Economic Reporting Format, the Public Finance Management Act, 1999 and the Treasury Regulations, the following terms must be used interchangeably:

- (a) *Personnel expenditure* referred to in the Act is the same as *compensation of employees* in the new Economic Reporting Format;
- (b) *Transfer* referred to in the Act is the same as *transfers* in the new Economic Reporting Format for entities of government, but excludes public entities listed in Schedules 2, 3B and 3D to the Act;
- (c) *Transfers* referred to in the Act that are made to public entities listed in Schedules 2, 3B and 3D to the Act are the same as *transfers and subsidies* in the new Economic Reporting Format; and
- (d) *Capital expenditure* referred to in the Act is the same as *payments for capital assets* in the new Economic Reporting Format.

7. Revenue management

7.1 Application

7.1.1 This regulation applies to the identification, collection, recording and safeguarding of all revenue for which an institution is responsible.

7.2 Responsibility for revenue management

7.2.1 The accounting officer of an institution must manage revenue efficiently and effectively by developing and implementing appropriate processes that provide for the identification, collection, recording, reconciliation and safeguarding of information about revenue.

7.3 Services rendered by the State

7.3.1 The accounting officer of an institution must review, at least annually when finalising the budget, all fees, charges or the rates, scales or tariffs of fees and charges that are not or cannot be fixed by any law and that relate to revenue accruing to a revenue fund. The accounting officer must obtain approval from the relevant treasury for the proposed tariff structure.

7.3.2 Information on the tariff structure must be disclosed in the annual report, including information on exemptions, discounts, free services and any other aspect of material influence on the revenue yield.

8. Expenditure management

8.1 Responsibility of the accounting officer [Section 76 (4) (b) of the PFMA]

8.1.1 The accounting officer of an institution must ensure that internal procedures and internal control measures are in place for payment approval and processing. These internal controls should provide reasonable assurance that all expenditure is necessary, appropriate, paid promptly and is adequately recorded and reported.

8.2 Approval of expenditure [Section 38 (1) (f) and 76 (4) (b) of the PFMA]

8.2.1 An official of an institution may not spend or commit public money except with the approval (either in writing or by duly authorised electronic means) of the accounting officer or a properly delegated or authorised officer.

8.2.2 Before approving expenditure or incurring a commitment to spend, the delegated or authorised official must ensure compliance with any limitations or conditions attached to the delegation or authorisation.

8.2.3 Unless determined otherwise in a contract or other agreement, all payments due to creditors must be settled within 30 days from receipt of an invoice or, in the case of civil claims, from the date of settlement or court judgement.

8.3 Compensation of employees [Section 76 (4) (b) of the PFMA]

8.3.1 Activities relating to the authorisation of appointments, the authorisation of payments and the recording of those payments may not be performed by the same person.

8.3.2 The accounting officer of an institution must ensure that the costs related to compensation of employees, as well as promotion and salary increases, can be met within the budgetary allocation of the institution.

8.3.3 Unless otherwise determined by the National Treasury, personnel are divided into the following groups for the payment of salaries—

- (a) Group A: Persons who must be paid on the 15th day of the month, or if it is not a working day, on the last working day preceding the 15th. These include—
 - (i) persons appointed permanently on the fixed establishment and employed in terms of the Public Service Act, 1994; and
 - (ii) persons appointed on contract in terms of section 8 (1) (c) of the Public Service Act, 1994 and other similar legislation.
- (b) Group B: This group represents personnel paid on the last working day of the month and includes temporary and part-time staff, and persons appointed on probation.

8.3.4 For all employees, the person in charge at the respective pay-points must certify on the date of payment that all persons listed on the payroll report are entitled to payment. Employees paid by cheque must sign the payroll report when collecting their cheques.

8.3.5 Within ten days of being certified, the payroll report must be returned to the chief financial officer. The accounting officer must ensure that all pay-point certificates have been received on a monthly basis.

8.4 Transfers and subsidies (excluding Division of Revenue grants and other allocations to municipalities) [Section 38 (1) (j) of the PFMA]

8.4.1 An accounting officer must maintain appropriate measures to ensure that transfers and subsidies to entities are applied for their intended purposes. Such measures may include—

- (a) regular reporting procedures;
- (b) internal and external audit requirements and, where appropriate, submission of audited statements;
- (c) regular monitoring procedures;
- (d) scheduled or unscheduled inspection visits or reviews of performance; and
- (e) any other control measures deemed necessary.

8.4.2 An accounting officer may withhold transfers and subsidies to an entity if he or she is satisfied that—

- (a) conditions attached to the transfer and subsidy have not been complied with;
- (b) financial assistance is no longer required;
- (c) the agreed objectives have not been attained; and
- (d) the transfer and subsidy does not provide value for money in relation to its purpose or objectives.

8.4.3 Treasury [Regulations 8.4.1](#) and [8.4.2](#) do not apply to transfers and subsidies to other countries, international bodies, to other bodies in terms of economic and financial agreements and to levies and taxes imposed by other levels of government and which are classified as transfers and subsidies in the budgets of departments. Transfers and subsidies in respect of levies and taxes imposed by other levels and entities of government are governed by section 38 (1) (e) of the Act.

8.4.4 Transfers and subsidies to other countries, international bodies, other bodies in terms of economic and financial agreements and transfers and subsidies to other levels and entities of government for purposes of paying levies and taxes imposed by legislation are exempt from the written assurance, as required by section 38 (1) (j) of the Act.

8.5 Division of Revenue Grants [Section 38 (1) (i) of the PFMA]

8.5.1 Accounting officers of departments transferring funds to other spheres of government in terms of the annual Division of Revenue Act must comply with the provisions of that Act.

8.6 Other allocations to municipalities

8.6.1 A provincial accounting officer transferring a grant from the provincial revenue fund to a municipality in accordance with an assignment in terms of [section 156 \(4\)](#) of The Constitution, 1996 (Act [No. 108 of 1996](#)) or a delegation in terms of [section 238](#) of The Constitution, 1996 other than an agency payment in terms of [section 238](#) of The Constitution, 1996 must comply with the relevant provisions of the annual Division of Revenue Act, the Local Government: Municipal Finance Management Act (MFMA), 2003 (Act [No. 56 of 2003](#)), [sections 9](#) and [10](#) of the Municipal Systems Act, 2000 (Act [No. 32 of 2000](#)) and other relevant legislation.

8.7 Charging of expenditure against a particular vote or main division of a vote [Section 76 (2) (b) of the PFMA]

8.7.1 Should a dispute arise over which vote or main division of a vote should be charged with any particular expenditure, the relevant treasury must settle the dispute and determine the vote or main division against which the expenditure must be charged.

8.8 Recovery, disallowance and adjustment of payments

8.8.1 Amounts charged to voted funds, which are recovered in the financial year in which payment was made, shall on or before the closing of books of that financial year, be allocated to the main division that was originally debited.

8.8.2 Such amounts which are recovered after the closing of books of a financial year shall be paid to the relevant revenue fund, provided that such amounts have not been allocated to a clearing or suspense account during the financial year in which payment was made.

9. Unauthorised, irregular, fruitless and wasteful expenditure

9.1 General [Sections 38 (1) (g) and 76 (2) (e) of the PFMA]

9.1.1 The accounting officer of an institution 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.

9.1.2 When an official of an institution discovers unauthorised, irregular or fruitless and wasteful expenditure, that official must immediately report such expenditure to the accounting officer. In the case of a department, such expenditure must also be reported in the monthly report, as required by section 40 (4) (b) of the Act. Irregular expenditure incurred by a department in contravention of tender procedures must also be brought to

the notice of the relevant tender board or procurement authority, whichever is applicable.

9.1.3 When an accounting officer determines the appropriateness of disciplinary steps against an official in terms of section 38 (1) (g) of the Act, the accounting officer must take into account—

- (a) the circumstances of the transgression;
- (b) the extent of the expenditure involved; and
- (c) the nature and seriousness of the transgression.

9.1.4 The recovery of losses or damages resulting from unauthorised, irregular or fruitless and wasteful expenditure must be dealt with in accordance with [regulation 12](#).

9.1.5 The amount of the unauthorised, irregular, fruitless and wasteful expenditure must be disclosed as a note to the annual financial statements of the institution.

PART 5 ASSET AND LIABILITY MANAGEMENT

10. Asset management

10.1 Responsibility for asset management [Section 38 (1) (d) of the PFMA]

10.1.1 The accounting officer of an institution must take full responsibility and ensure that proper control systems exist for assets and that—

- (a) preventative mechanisms are in place to eliminate theft, losses, wastage and misuse; and
- (b) stock levels are at an optimum and economical level.

10.1.2 The accounting officer must ensure that processes (whether manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the institution's assets.

10.2 Assets accruing to the State by operation of any law [Section 76 (2) (i) of the PFMA]

10.2.1 Where any money, property or right accrues to the State by operation of law (*bona vacantia*), the relevant treasury may exercise all powers, authority and prerogatives, and fulfil any obligation on behalf of the State.

11. Management of debtors

11.1 Application

11.1.1 This regulation applies to all debts accruing to an institution and includes any amount owing to or receivable by the institution, such as invoices for charges for goods or services, fees or fines outstanding.

11.2 Responsibility for the management of debtors [Section 38 (1) (c) (i) and (d) of the PFMA]

11.2.1 The accounting officer of an institution must take effective and appropriate steps to timeously collect all money due to the institution including, as necessary—

- (a) maintenance of proper accounts and records for all debtors, including amounts received in part payment; and
- (b) referral of a matter to the State Attorney, where economical, to consider a legal demand and possible legal proceedings in a court of law.

11.3 Recovery of debts by instalments

11.3.1 Unless otherwise determined by law or agreement, debts owing to the State may, at the discretion of the accounting officer of the institution, be recovered in instalments.

11.4 Writing off of debts owing to the State [Sections 76 (1) (e) and 76 (4) (a) of the PFMA]

11.4.1 An accounting officer may only write off debts owed to the State if he or she is satisfied that—

- (a) all reasonable steps have been taken to recover the debt and the debt is irrecoverable; or
- (b) he or she is convinced that—
 - (i) recovery of the debt would be uneconomical;
 - (ii) recovery would cause undue hardship to the debtor or his or her dependants; or

(iii) it would be to the advantage of the State to effect a settlement of its claim or to waive the claim.

11.4.2 An accounting officer must ensure that all debts written off are done in accordance with a write off policy determined by the accounting officer.

11.4.3 All debts written off must be disclosed in the annual financial statements, indicating the policy in terms of which the debt was written off.

11.5 Interest payable on debts to the State [Section 80 of the PFMA]

11.5.1 Interest must be charged on debts to the State at the interest rate determined by the Minister of Finance in terms of section 80 of the Act.

12. Management of losses and claims

12.1 General

12.1.1 Subject to the provisions of this regulation, or any other legislation or agreement, the State will bear its own damages and accident risks and be responsible for all claims and losses of State property where these arise from State activities by an official who is liable in law and who is or was employed by an institution.

12.1.2 Notwithstanding paragraph 12.1.1, the accounting officer of an institution may (if deemed economical and based on a risk assessment) insure motor vehicles, including hired vehicles, or such other movable assets determined by the relevant treasury, but the insurance premium cost may not exceed R250 000 a year on that vote, unless otherwise approved by the relevant treasury.

12.2 Claims against the State through acts or omissions [Section 76 (1) (h) of the PFMA]

12.2.1 An institution must accept liability for any loss or damage suffered by another person, which arose from an act or omission of an official as a claim against the State and does not recover compensation from an official, provided the official shall forfeit this cover if he or she, with regard to the act or omission, is liable in law and

- (a) intentionally exceeded his or her powers;
- (b) made use of alcohol or drugs;
- (c) did not act in the course and scope of his or her employment;
- (d) acted recklessly or intentionally;
- (e) without prior consultation with the State Attorney, made an admission that was detrimental to the State; or
- (f) failed to comply with or ignored standing instructions, of which he or she was aware or could reasonably have been aware of, which led to the loss, damage or reason for the claim, excluding damage arising from the use of a State vehicle; and
- (g) in the case of a loss, damage or claim arising from the use of a State vehicle, the official—
 - (i) used the vehicle without authorisation;
 - (ii) did not possess a valid driver's licence or other appropriate licence;
 - (iii) did not use the vehicle in the interest of the State;
 - (iv) allowed unauthorised persons to handle the vehicle; or
 - (v) deviated materially from the official journey or route without prior authorisation.

12.2.2 If in doubt, the accounting officer of the institution must consult the State Attorney on questions of law on the implementation of paragraph 12.2.1.

12.2.3 Where an official has forfeited his or her cover in terms of paragraph 12.2.1, the amount paid by the institution for the loss, damage or claim arising from an act or omission must be recovered from the official concerned.

12.2.4 The State Attorney may only obligate the funds of an institution with the prior written approval of the accounting officer.

12.3 Claims by the State against other persons

12.3.1 If the State suffers a loss or damage and the other person denies liability, the accounting officer must, if deemed economical, refer the matter to the State Attorney for legal action, including the recovery of the value of the loss or damage.

12.4 Claims by officials against the State

12.4.1 If an official sustains a loss or damage in the execution of official duties and is not compensated, the accounting officer may make good the loss or damage provided that the official can prove such loss or damage.

12.5 Losses or damages through criminal acts or omissions [Section 76 (1) (f) of the PFMA]

12.5.1 When it appears that the State has suffered losses or damages through criminal acts or possible criminal acts or omissions, the matter must be reported, in writing, to the accounting officer and the South African Police Service. If liability can be determined, the accounting officer must recover the value of the loss or damage from the person responsible.

12.5.2 The accounting officer may write off losses or damages arising from criminal acts or omissions if, after a thorough investigation, it is found that the loss or damage is irrecoverable.

12.5.3 When movable assets are written off, this must be noted in the asset register.

12.6 Losses and damages through *vis major* and other unavoidable causes [Section 76 (1) (e) of the PFMA]

12.6.1 The accounting officer may write off losses and damages that result from *vis major* and other unavoidable causes.

12.7 Losses or damages through acts committed or omitted by officials [Sections 76 (1) (b) and 76 (4) (a) of the PFMA]

12.7.1 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.

12.7.2 The accounting officer must determine the amount of the loss or damage and, in writing, request that official to pay the amount within 30 days or in reasonable instalments. If the official fails to comply with the request, the matter must be handed to the State Attorney for the recovery of the loss or damage.

12.7.3 A claim against an official must be waived if the conditions in paragraph 12.2.1 (a) to (g) are not applicable.

12.7.4 If in doubt, the accounting officer of the institution must consult the State Attorney on questions of law in the implementation of paragraphs 12.7.1 and 12.7.3.

13. Loans, guarantees, leases and other commitments

13.1 General [Section 66 of the PFMA]

13.1.1 The executive authority of a provincial department may not issue a guarantee, security or indemnity that may bind the provincial revenue fund, except with the prior written approval of the MEC for finance in the province.

13.1.2 The accounting officer of a department must ensure that no official in that department or any other person borrows money on behalf of that department, or issues an unauthorised guarantee, security or indemnity. The accounting officer must ensure that appropriate misconduct or criminal proceedings are instituted against any person responsible for transgressions with regard to borrowings, guarantees, securities or indemnities.

13.1.3 Should the accounting officer be responsible for transgressions with regard to borrowings, guarantees, securities or indemnities, the relevant treasury must, as soon as it becomes aware of the transgression, initiate appropriate misconduct or criminal proceedings against the accounting officer.

13.1.4 The accounting officer must report on all known contingent liabilities of the department in its annual report.

13.1.5

[R. 13.1.5 deleted by GNR.874 of 15 November 2013.]

13.2 Lease transactions

13.2.1 For the purpose of this regulation, a lease is an agreement whereby the lessor conveys to the lessee in return for a payment or a series of payments the right to use an asset for an agreed period of time.

13.2.2 A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred.

13.2.3 An operating lease is a lease other than a financial lease.

13.2.4 The accounting officer of an institution may, for the purposes of conducting the institution's business, enter into lease transactions without any limitations provided that such transactions are limited to operating lease transactions.

13.2.5 With the exception of agreements concluded in terms of Treasury [Regulation 16](#), the accounting officer of an institution may not enter into financial lease transactions.

14. Money and property held in trust

14.1 General

14.1.1 [Regulation 15](#) is not applicable to the management of trust money.

14.2 Responsibility for trust money and property [Section 76 (1) (c) of the PFMA]

14.2.1 For purposes of this regulation, trust money or property is money or property that does not belong to the State and that is held by an institution on behalf of other persons or entities in terms of a deed of trust or equivalent instrument that details the specific purposes for which it may be used.

14.2.2 The accounting officer, through the chief financial officer or a duly authorised agent, is responsible for the safekeeping and proper use of trust money and property, in accordance with the relevant deed of trust or equivalent instrument.

14.2.3 The institution, or its duly authorised agent, may charge a fee for the administration of a trust account at rates approved by the board of trustees or, in its absence, as agreed with the trustee. Such fees are payable from the trust account and are revenue accruing to the relevant revenue fund.

14.3 Trust money must be kept in a trust account

14.3.1 The accounting officer must, for each separate portion of trust money—

- (a) open and maintain a separate bank account, called a trust account;
- (b) assign to the trust account a name or title that clearly identifies the account;
- (c) maintain separate accounting records for each trust account, of the transactions, including investment transactions, undertaken; and
- (d) annually prepare separate annual financial statements that comply with generally accepted accounting practice.

14.4 Investment of trust money

14.4.1 The accounting officer may, provided that it does not conflict with the terms of the trust arrangement, invest any trust money on such terms and conditions as may be appropriate—

- (a) on deposit with any bank within or outside South Africa as approved by the National Treasury;
- (b) in public securities issued by the government; or
- (c) in other securities approved by the National Treasury.

14.4.2 The proceeds of an investment, including interest and realised capital gains, and all money received from the realisation, sale or conversion of securities, must be treated as money of the trust on whose behalf the money was invested.

PART 6 FRAMEWORKS

15. Banking, cash management and investment

15.1 Control of the national and provincial revenue funds [Sections 11 and 21 of the PFMA]

15.1.1 Each treasury is responsible for the effective and efficient management of its revenue fund.

15.1.2 Each treasury must ensure that its revenue fund always has sufficient money for appropriated expenditure and direct charges to meet the progressive cash flow requirements.

15.1.3 Each revenue fund consists, at any point in time, of all cash balances of the fund, derived from the relevant treasury's operating, investing and financing activities.

15.2 Bank account configuration [Sections 7 and 21 of the PFMA]

15.2.1 The bank account configuration for the National Revenue Fund comprises an Exchequer bank account, a Paymaster-General bank account with the South African Reserve Bank, the four tax and loan accounts with commercial banks, and any other bank account opened to facilitate the management of the National Revenue Fund. The National Treasury may open additional accounts on such terms and conditions as it may determine.

15.2.2 Each provincial revenue fund must have a bank account configuration that consists of at least an Exchequer bank account and a Paymaster-General bank account, opened with a commercial bank.

15.2.3 Each head of a provincial treasury must nominate one bank account, which is under the control of the provincial treasury and is part of the provincial revenue fund, as the accredited account into which all transfers from national departments must be deposited.

15.2.4 If the accounting for a department necessitates a separate bank account, the relevant treasury may approve one sub-account within the Paymaster-General account of the relevant revenue fund. Such sub-accounts remain an integral part of the bank account configuration of the relevant revenue fund.

15.3 Deposits into the revenue funds [Sections 13 and 22 of the PFMA]

15.3.1 In terms of sections 11 (3) and 21 (2) of the Act, money is paid into a revenue fund by depositing it into a bank account in accordance with the configuration requirements prescribed above.

15.3.2 Money deposited into the Paymaster-General account must immediately be available to the relevant treasury for funding expenditure or investment according to its central cash management responsibilities.

15.4 Responsibilities of the South African Revenue Service [Section 12 of the PFMA]

15.4.1 The South African Revenue Service must supply the relevant treasury with an annual revenue projection no later than the tenth working day of March preceding the start of the financial year. It must also submit the actual collection for the preceding month and an updated monthly revenue projection for the remainder of the year, no later than the 15th working day of each month.

15.4.2 For purposes of section 12 of the Act, the South African Revenue Service must implement measures to ensure that all taxes, levies, duties, fees and other money due to and collected by it for a revenue fund are accounted for and deposited daily into the relevant fund. The relevant treasury must be informed daily of such revenue and its standard revenue classifications.

15.5 Responsibilities of departments [Sections 13 and 22 of the PFMA]

15.5.1 All revenue received by a department must be paid daily into its Paymaster-General account or, for amounts less than R500, as soon as practicable, but at least by the last working day of the month.

15.5.2 No provincial department may receive transfers from a national department or public entity directly; such funds must be deposited into the nominated banking account of the province as required by paragraph 15.2.3.

15.5.3 Money collected by a department, which is not classified as revenue, must be paid into the department's Paymaster-General account and accounted for in its ledger. This includes money received for agency services provided to another department.

15.6 Withdrawals from and investments in revenue funds [Sections 7 (4) and 24 (3) of the PFMA]

15.6.1 Provincial treasuries may, in accordance with section 24 of the Act, temporarily invest surplus money in the provincial revenue fund in an account in South Africa, approved as part of the bank account configuration of the fund.

15.7 Requisitioning of funds by departments

15.7.1 When requesting the transfer of appropriated funds, accounting officers of national departments must submit such requisitions to the National Treasury, in accordance with approved cash flow estimates, at least four full working days before the end of the month preceding the month in which the funds are required. Provincial treasuries may determine their own time-scales in this regard.

15.7.2 Provincial treasuries will receive their grants from the National Revenue Fund in accordance with the payment schedule determined in terms of the annual Division of Revenue Act.

15.8 Surrender of voted surplus funds

15.8.1 At the end of each financial year, and after the books of account of a department have been closed, the accounting officer must surrender to the relevant treasury any unexpended voted money, for re-depositing into the Exchequer bank account of the relevant revenue fund.

15.9 Accounting and reporting

15.9.1 Each treasury must account daily for the cash movements of all bank accounts in the books of its revenue fund.

15.10 Banking and cash management

15.10.1 General [Sections 7 and 21 of the PFMA]

15.10.1.1 The accounting officer is responsible for establishing systems, procedures, processes and training and awareness programmes to ensure efficient and effective banking and cash management.

15.10.1.2 For purposes of this regulation, sound cash management includes—

- (a) collecting revenue when it is due and banking it promptly;

- (b) making payments, including transfers and subsidies to other levels of government and non-government entities, no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the government's normal terms for account payments;
- (c) avoiding prepayments for goods or services (i.e. payments in advance of the receipt of the goods or services), unless required by the contractual arrangements with the supplier;
- (d) accepting discounts to effect early payment only when the payment has been included in the monthly cash flow estimates provided to the relevant treasury;
- (e) pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the government are collected and banked promptly;
- (f) accurately forecasting the institution's cash flow requirements so that the National Treasury can optimise its central cash management responsibilities on behalf of the government;
- (g) timing the in and outflow of cash;
- (h) recognising the time value of money, i.e. economically, efficiently and effectively managing cash;
- (i) taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the minimum level necessary for efficient and effective programme delivery, and selling surplus or underutilised assets;
- (j) performing bank reconciliations on a daily basis to detect any unauthorised entries;
- (k) ensuring that dishonoured warrant vouchers and cheques are followed up immediately; and
- (l) the separation of duties to minimise the incidence of fraud.

15.10.2 Cash flow

15.10.2.1 The accounting officer must annually submit to the relevant treasury a breakdown of anticipated revenue and expenditure in the format determined by the National Treasury, no later than the last working day of February preceding the financial year to which it relates.

15.10.2.2 Provincial treasuries must submit to the National Treasury, by the 15th working day of March, projections of their expenditure, revenue and borrowings, in a format determined by the National Treasury.

15.10.2.3 Once such amounts have been approved, modified as necessary after consultation with the relevant treasury, the accounting officer may not draw from the revenue fund more than the amount approved for a month, without prior written approval from the relevant treasury.

15.10.2.4 Should the accounting officer need to adjust the approved projections, the proposed adjustments must be motivated to the relevant treasury for evaluation against the availability of funds in the Exchequer.

15.10.3 Banking arrangements [Section 7 (2) of the PFMA]

15.10.3.1 Institutions may not open a bank account without the written approval of the relevant treasury. Only bank accounts approved after 1 April 2001 shall be considered as valid.

15.10.3.2 The National Treasury will negotiate with the approved clearing banks for appropriate banking services on a regular basis for national departments and constitutional institutions.

15.10.3.3 With effect from 15 November 2013, no department or constitutional institution may, subject to [regulation 15.10.3.5](#), obtain a credit or debit card, whether in the name of the institution or any office-bearer or official of the department or constitutional institution.

[R. 15.10.3.3 added by GNR.874 of 15 November 2013.]

15.10.3.4 The accounting officer of a department or constitutional institution must, subject to [regulation 15.10.3.5](#), cancel each credit or debit card issued before 1 December 2013 and valid on that date, with effect from—

- (a) 1 December 2013; or
- (b) if the terms for the credit or debit card require a longer period of notice, with effect from the earliest date in terms of those terms.

[R. 15.10.3.4 added by GNR.874 of 15 November 2013.]

15.10.3.5 A department or constitutional institution may retain or obtain—

- (a) a credit or debit card lodged with a travel agency for purposes of payment for travel and accommodation related expenses;
- (b) one credit or debit card in the name of the department or constitutional institution with approval authority by only one office-bearer or official of the department or constitutional institution for purposes of travel and accommodation related expenses, on-line transactions and petty cash; and
- (c) fleet management, petrol and garage cards.

15.10.3.6 The National Treasury may, subject to conditions, exempt a department or constitutional institution, or a category of departments or constitutional institutions, from [regulation 15.10.3.3](#) or 15.10.3.4, if special circumstances justify it.

15.11 Private money, private bank accounts and cashing private cheques

15.11.1 Private money may not be deposited into an official bank account, except in accordance with the provisions relating to money held in trust for other persons or bodies, nor may State money be paid into a private bank account.

15.11.2 The safekeeping of private money or personal possessions in a State safe or strongroom is prohibited. However, an accounting officer or an official authorised by the accounting officer may approve arrangements for safeguarding personal effects reasonably held on official premises in the course of official duty (e.g. by providing lockable rooms for staff).

15.11.3 State money may not be used to cash private cheques.

15.12 Warrant vouchers, cheques and electronic payments [Section 76 (2) (h) of the PFMA]

15.12.1 Accounting officers of departments must assign authority in writing to officials to approve warrant vouchers, cheques or electronic payments.

15.12.2 Only authorised officials may sign hand-drawn vouchers or cheques and must initial the counterfoils.

15.12.3 All payments in excess of R2 000 must be effected electronically unless otherwise approved by the relevant treasury. Payments may not be split to circumvent this regulation and any non-compliance with this regulation constitutes financial misconduct.

15.12.4 All warrant vouchers and cheques must be crossed "NOT NEGOTIABLE" and "NOT TRANSFERABLE" between parallel lines. The cancellation of crossings is not permitted.

15.12.5 When an issued warrant voucher or cheque is lost, stolen or damaged, an instruction to stop payment must immediately be issued to the responsible bank. Once confirmation has been received that the cheque was stopped, the transaction must be reversed and a new warrant voucher or cheque issued and accounted for.

15.12.6 All cashed warrant vouchers of national departments that have not been captured on the respective financial systems will be returned as unpaid.

16. Public private partnerships

[Editorial note: Treasury [Regulation 16](#) published in GN 37 of *Government Gazette* 25915 of 16 January 2004 is hereby repealed and substituted by GNR.225 of *Government Gazette* 27388 of 15 March 2005.]

16.1 Definitions

In this regulation, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

"affordability" means that the financial commitments to be incurred by an institution in terms of the PPP agreement can be met by funds—

- (a) designated within the institution's existing budget for the institutional function to which the agreement relates; and/or
- (b) destined for the institution in accordance with the relevant treasury's future budgetary projections for the institution;

"institution" means a department, a constitutional institution, a public entity listed, or required to be listed in Schedules 3A, 3B, 3C and 3D to the Act, or any subsidiary of any such public entity;

"institutional function" means—

- (a) a service, task, assignment or other function that an institution is entitled or obliged to perform—
 - (i) in the public interest; or
 - (ii) on behalf of the public service generally; or
- (b) any part or component of or any service, task, assignment or other function performed or to be performed in support of such a service, task, assignment or other function;

"private party" means a party to a PPP agreement, other than—

- (a) an institution to which the Act applies;
- (b) a municipality or a municipal entity under the ownership control of one or more municipalities; or
- (c) the accounting officer, accounting authority or other person or body acting on behalf of an institution, municipality or municipal entity referred to in [paragraph \(a\)](#) or [\(b\)](#);

“project officer” means a person identified by the accounting officer or accounting authority of an institution, who is capable and appropriately qualified to manage a PPP to which that institution is party from its inception to its expiration or termination;

“public-private partnership” or “PPP” means a commercial transaction between an institution and a private party in terms of which the private party—

- (a) performs an institutional function on behalf of the institution; and/or
- (b) acquires the use of State property for its own commercial purposes; and
- (c) assumes substantial financial, technical and operational risks in connection with the performance of the institutional function and/or use of State property; and
- (d) receives a benefit for performing the institutional function or from utilising the State property, either by way of:
 - (i) consideration to be paid by the institution which derives from a revenue fund or, where the institution is a national government business enterprise or a provincial government business enterprise, from the revenues of such institution; or
 - (ii) charges or fees to be collected by the private party from users or customers of a service provided to them; or
 - (iii) a combination of such consideration and such charges or fees;

“preferred bidder” means the bidder, including any bidding consortium, to be appointed as preferred bidder in terms of [regulation 16.5.4](#);

“PPP agreement” means a written contract recording the terms of a PPP concluded between an institution and a private party;

“relevant treasury” means the National Treasury unless delegated in terms of section 10 (1) (b) of the Act;

“State property” includes all movable and immovable property belonging to the State as well as intellectual property rights vested in the State;

“transaction advisor” means a person or persons appointed in writing by an accounting officer or accounting authority of an institution, who has or have appropriate skills and experience to assist and advise the institution in connection with a PPP, including the preparation and conclusion of a PPP agreement; and

“value for money” means that the provision of the institutional function or the use of State property by a private party in terms of the PPP agreement results in a net benefit to the institution defined in terms of cost, price, quality, quantity, risk transfer or a combination thereof.

16.2 Exclusive competency of accounting officers and accounting authorities

16.2.1 Only the accounting officer or the accounting authority of an institution may enter into a PPP agreement on behalf of that institution.

16.3 Project inception

16.3.1 As soon as the institution identifies a project that may be concluded as a PPP, the accounting officer or accounting authority must in writing—

- (a) register the PPP with the relevant treasury;
- (b) inform the relevant treasury of the expertise within that institution to proceed with a PPP;
- (c) appoint a project officer from within or outside the institution; and
- (d) appoint a transaction advisor if the relevant treasury so requests.

16.4 Feasibility study – Treasury Approval: I

16.4.1 To determine whether the proposed PPP is in the best interests of an institution, the accounting officer or the accounting authority of that institution must undertake a feasibility study that—

- (a) explains the strategic and operational benefits of the proposed PPP for the institution in terms of its strategic objectives and government policy;
- (b) describes in specific terms—
 - (i) in the case of a PPP involving the performance of an institutional function, the nature of the

institutional function concerned and the extent to which this institutional function, both legally and by nature, may be performed by a private party; and

- (ii) in the case of a PPP involving the use of State property, a description of the State property concerned, the uses, if any, to which such State property has been subject prior to the registration of the proposed PPP and a description of the types of use that a private party may legally subject such State property to;
- (c) in relation to a PPP pursuant to which an institution will incur any financial commitments, demonstrates the affordability of the PPP for the institution;
- (d) sets out the proposed allocation of financial, technical and operational risks between the institution and the private party;
- (e) demonstrates the anticipated value for money to be achieved by the PPP; and
- (f) explains the capacity of the institution to procure, implement, manage, enforce, monitor and report on the PPP.

16.4.2 An institution may not proceed with the procurement phase of a PPP without prior written approval of the relevant treasury for the feasibility study.

16.4.3 The treasury approval referred to in [regulation 16.4.2](#) shall be regarded as Treasury Approval: I.

16.4.4 If at any time after Treasury Approval: I has been granted in respect of the feasibility study of a PPP, but before the grant of Treasury Approval: III in respect of the PPP agreement recording that PPP, any assumptions in such feasibility study are materially revised, including any assumptions concerning affordability, value for money and substantial technical, operational and financial risk transfer, then the accounting officer or accounting authority of the institution must immediately—

- (a) provide the relevant treasury with details of the intended revision, including a statement regarding the purpose and impact of the intended revision on the affordability, value for money and risk transfer evaluation contained in the feasibility study; and
- (b) ensure that the relevant treasury is provided with a revised feasibility study after which the relevant treasury may grant a revised Treasury Approval: I.

16.5 Procurement – Treasury approvals: IIA and IIB

16.5.1 Prior to the issuing of any procurement documentation for a PPP to any prospective bidders, the institution must obtain approval from the relevant treasury for the procurement documentation, including the draft PPP agreement.

16.5.2 The treasury approval referred to in [regulation 16.5.1](#) shall be regarded as Treasury Approval: IIA.

16.5.3 The procurement procedure—

- (a) must be in accordance with a system that is fair, equitable, transparent, competitive and cost-effective; and
- (b) must include a preference for the protection or advancement of persons, or categories of persons, disadvantaged by unfair discrimination in compliance with relevant legislation.

16.5.4 After the evaluation of the bids, but prior to appointing the preferred bidder, the institution must submit a report for approval by the relevant treasury, demonstrating how the criteria of affordability, value for money and substantial technical, operational and financial risk transfer were applied in the evaluation of the bids, demonstrating how these criteria were satisfied in the preferred bid and including any other information as required by the relevant treasury.

16.5.5 The treasury approval referred to in [regulation 16.5.4](#) shall be regarded as Treasury Approval: IIB.

16.6 Contracting PPP agreements – Treasury Approval: III

16.6.1 After the procurement procedure has been concluded but before the accounting officer or accounting authority of an institution concludes a PPP agreement, that accounting officer or accounting authority must obtain approval from the relevant treasury—

- (a) that the PPP agreement meets the requirements of affordability, value for money and substantial technical, operational and financial risk transfer as approved in terms of [regulation 16.4.2](#) or revised in terms of [regulation 16.4.4](#);
- (b) for a management plan that explains the capacity of the institution, and its proposed mechanisms and procedures, to effectively implement, manage, enforce, monitor and report on the PPP; and
- (c) that a satisfactory due diligence including a legal due diligence has been completed in respect of the accounting officer or accounting authority and the proposed private party in relation to matters of their respective competence and capacity to enter into the PPP agreement.

16.6.2 The treasury approval referred to in [regulation 16.6.1](#) shall be referred to as Treasury Approval: III.

16.7 Management of PPP agreements

16.7.1 The accounting officer or accounting authority of the institution that is party to a PPP agreement is responsible for ensuring that the PPP agreement is properly implemented, managed, enforced, monitored and reported on, and must maintain such mechanisms and procedures as approved in Treasury: Approval III for—

- (a) measuring the outputs of the PPP agreement;
- (b) monitoring the implementation of the PPP agreement and performances under the PPP agreement;
- (c) liaising with the private party;
- (d) resolving disputes and differences with the private party;
- (e) generally overseeing the day-to-day management of the PPP agreement; and
- (f) reporting on the PPP agreement in the institution's annual report.

16.7.2 A PPP agreement involving the performance of an institutional function does not divest the accounting officer or accounting authority of the institution concerned of the responsibility for ensuring that such institutional function is effectively and efficiently performed in the public interest or on behalf of the public service.

16.7.3 A PPP agreement involving the use of State property by a private party does not divest the accounting officer or accounting authority of the institution concerned of the responsibility for ensuring that such State property is appropriately protected against forfeiture, theft, loss, wastage and misuse.

16.8 Amendment and variation of PPP agreements

16.8.1 The prior written approval of the relevant treasury is required for any material amendments to a PPP agreement including any material variations to the outputs therein, or any waivers contemplated or provide for in the PPP agreement.

16.8.2 The relevant treasury will approve a material amendment only if it is satisfied that the PPP agreement, if so amended, will continue to provide—

- (a) value for money;
- (b) affordability; and
- (c) substantial technical, operational and financial risk transfer to the private party.

16.8.3 The accounting officer or accounting authority must substantially follow the procedure prescribed by [regulations 16.4](#) and [16.6](#) for obtaining such treasury approval.

16.9 Agreements binding on the State

16.9.1 A PPP agreement or an agreement amending a PPP agreement, binds the State only if the agreement was entered into on behalf of an institution—

- (a) by the accounting officer or accounting authority of that institution; and
- (b) if all treasury approvals required in terms of this [regulation 16](#) have been granted by the relevant treasury in respect of the PPP.

16.10 Exemptions

16.10.1 The relevant treasury may, subject to any terms and conditions that it considers appropriate and upon written application from an institution, exempt that institution whether in relation to a specific PPP or in general, from complying with any or all of the provisions of this [regulation 16](#).

16A. Supply Chain Management

16A1. Definitions

In this regulation, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

“institution” means a department, constitutional institution or public entity listed in Schedule 3A and 3C of the Act; and

“official” means a person in the employ of a department, constitutional institution or public entity listed in Schedule 3A and 3C of the Act.

16A2. Application

16A2.1 This framework applies to all—

- (a) departments;

- (b) constitutional institutions; and
- (c) public entities listed in Schedules 3A and 3C to the Act.

16A3. Supply chain management system

16A3.1 The accounting officer or accounting authority of an institution to which these regulations apply must develop and implement an effective and efficient supply chain management system in his or her institution for

- (a) the acquisition of goods and services; and
- (b) the disposal and letting of State assets, including the disposal of goods no longer required.

16A3.2 A supply chain management system referred to in paragraph 16A3.1 must—

- (a) be fair, equitable, transparent, competitive and cost effective;
- (b) be consistent with the Preferential Procurement Policy Framework Act, 2000 (Act [No. 5 of 2000](#));
- (c) be consistent with the Broad Based Black Economic Empowerment Act, 2003 (Act [No. 53 of 2003](#)); and
- (d) provide for at least the following:
 - (i) demand management;
 - (ii) acquisition management;
 - (iii) logistics management;
 - (iv) disposal management;
 - (v) risk management; and
 - (vi) regular assessment of supply chain performance.

16A4. Establishment of supply chain management units

16A4.1 The accounting officer or accounting authority must establish a separate supply chain management unit within the office of that institution's chief financial officer, to implement the institution's supply chain management system.

16A5. Training of supply chain management officials

16A5.1 The accounting officer or accounting authority must ensure that officials implementing the institution's supply chain management system are trained and deployed in accordance with the requirements of the Framework for Minimum Training and Deployment issued by the National Treasury.

16A6. Procurement of goods and services

16A6.1 Procurement of goods and services, either by way of quotations or through a bidding process, must be within the threshold values as determined by the National Treasury.

16A6.2 A supply chain management system must, in the case of procurement through a bidding process, provide for—

- (a) the adjudication of bids through a bid adjudication committee;
- (b) the establishment, composition and functioning of bid specification, evaluation and adjudication committees;
- (c) the selection of bid adjudication committee members;
- (d) bidding procedures; and
- (e) the approval of bid evaluation and/or adjudication committee recommendations.

16A6.3 The accounting officer or accounting authority must ensure that—

- (a) bid documentation and the general conditions of a contract are in accordance with—
 - (i) the instructions of the National Treasury; or
 - (ii) the prescripts of the Construction Industry Development Board, in the case of a bid relating to the construction industry;
- (b) bid documentation include evaluation and adjudication criteria, including the criteria prescribed in terms of the Preferential Procurement Policy Framework Act, 2000 (Act [No. 5 of 2000](#)) and the Broad Based Black Economic Empowerment Act, 2003 (Act [No. 53 of 2003](#));
- (c) bids are advertised in at least the *Government Tender Bulletin* for a minimum period of 21 days before

closure, except in urgent cases when bids may be advertised for such shorter period as the accounting officer or accounting authority may determine;

- (d) awards are published in the *Government Tender Bulletin* and other media by means of which the bids were advertised;
- (e) contracts relating to information technology are prepared in accordance with the State Information Technology Act, 1998 (Act [No. 88 of 1998](#)), and any regulations made in terms of that Act;
- (f) Treasury [Regulation 16](#) is complied with when goods or services are procured through public private partnerships or as part of a public private partnership; and
- (g) instructions issued by the National Treasury in respect of the appointment of consultants are complied with.

16A6.4 If in a specific case it is impractical to invite competitive bids, the accounting officer or accounting authority may procure the required goods or services by other means, provided that the reasons for deviating from inviting competitive bids must be recorded and approved by the accounting officer or accounting authority.

16A6.5 The accounting officer or accounting authority may opt to participate in transversal term contracts facilitated by the relevant treasury. Should the accounting officer or accounting authority opt to participate in a transversal contract facilitated by the relevant treasury, the accounting officer or accounting authority may not solicit bids for the same or similar product or service during the tenure of the transversal term contract.

16A6.6 The accounting officer or accounting authority may, on behalf of the department, constitutional institution or public entity, participate in any contract arranged by means of a competitive bidding process by any other organ of State, subject to the written approval of such organ of State and the relevant contractors.

16A7. Disposal and letting of State assets

16A7.1 Disposal of movable assets must be at market-related value or by way of price quotations, competitive bids or auction, whichever is most advantageous to the State, unless determined otherwise by the relevant treasury.

16A7.2 Notwithstanding the provisions of paragraph 16A7.1, accounting officers and accounting authorities may transfer movable assets free of charge to other departments, constitutional institutions or public entities by means of formal vouchers.

16A7.3 Any sale of immovable State property must be at market-related value, unless the relevant treasury approves otherwise.

16A7.4 The letting of immovable State property (excluding State housing for officials and political bearers) must be at market-related tariffs, unless the relevant treasury approves otherwise. No State property may be let free of charge without the prior approval of the relevant treasury.

16A7.5 The accounting officer or accounting authority must review, at least annually when finalising the budget, all fees, charges, rates, tariffs or scales of fees or other charges relating to the letting of State property to ensure sound financial planning and management.

16A7.6 The accounting officer or accounting authority must, when disposing of firearms, obtain the approval of the National Conventional Arms Control Committee for any sale or donation of firearms to any person or institution within or outside the Republic.

16A7.7 The accounting officer or accounting authority must, when disposing of computer equipment, firstly approach any State institution involved in education and/or training to determine whether such an institution requires such equipment. In the event of the computer equipment being required by such a State institution, the accounting officer or accounting authority may transfer such equipment free of charge to the identified institution.

16A8. Compliance with ethical standards

16A8.1 All officials and other role players in a supply chain management system must comply with the highest ethical standards in order to promote—

- (a) mutual trust and respect; and
- (b) an environment where business can be conducted with integrity and in a fair and reasonable manner.

16A8.2 The National Treasury's Code of Conduct for Supply Chain Management Practitioners must be adhered to by all officials and other role players involved in supply chain management.

16A8.3 A supply chain management official or other role player—

- (a) must recognise and disclose any conflict of interest that may arise;
- (b) must treat all suppliers and potential suppliers equitably;
- (c) may not use their position for private gain or to improperly benefit another person;
- (d) must ensure that they do not compromise the credibility or integrity of the supply chain management system through the acceptance of gifts or hospitality or any other act;

- (e) must be scrupulous in their use of public property; and
- (f) must assist accounting officers or accounting authorities in combating corruption and fraud in the supply chain management system.

16A8.4 If a supply chain management official or other role player, or any close family member, partner or associate of such official or other role player, has any private or business interest in any contract to be awarded, that official or other role player must—

- (a) disclose that interest; and
- (b) withdraw from participating in any manner whatsoever in the process relating to that contract.

16A8.5 An official in the supply chain management unit who becomes aware of a breach of or failure to comply with any aspect of the supply chain management system must immediately report the breach or failure to the accounting officer or accounting authority, in writing.

16A9. Avoiding abuse of supply chain management system

16A9.1 The accounting officer or accounting authority must—

- (a) take all reasonable steps to prevent abuse of the supply chain management system;
- (b) investigate any allegations against an official or other role player of corruption, improper conduct or failure to comply with the supply chain management system, and when justified—
 - (i) take steps against such official or other role player and inform the relevant treasury of such steps; and
 - (ii) report any conduct that may constitute an offence to the South African Police Service;
- (c) check the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, nor any of its directors, are listed as companies or persons prohibited from doing business with the public sector;
- (d) reject any bid from a supplier who fails to provide written proof from the South African Revenue Service that that supplier either has no outstanding tax obligations or has made arrangements to meet outstanding tax obligations;
- (e) reject a proposal for the award of a contract if the recommended bidder has committed a corrupt or fraudulent act in competing for the particular contract; or
- (f) cancel a contract awarded to a supplier of goods or services—
 - (i) if the supplier committed any corrupt or fraudulent act during the bidding process or the execution of that contract; or
 - (ii) if any official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of that contract that benefited that supplier.

16A9.2 The accounting officer or accounting authority—

- (a) may disregard the bid of any bidder if that bidder, or any of its directors—
 - (i) have abused the institution's supply chain management system;
 - (ii) have committed fraud or any other improper conduct in relation to such system; or
 - (iii) have failed to perform on any previous contract; and
- (b) must inform the relevant treasury of any action taken in terms of [paragraph \(a\)](#).

16A9.3 The National Treasury and each provincial treasury must establish a mechanism:

- (a) to receive and consider complaints regarding alleged non-compliance with the prescribed minimum norms and standards; and
- (b) to make recommendations for remedial actions to be taken if non-compliance of any norms and standards is established, including recommendations of criminal steps to be taken in the case of corruption, fraud or other criminal offences.

16A10. National Industrial Participation Program

16A10.1 An accounting officer or accounting authority must obtain clearance for a recommended bidder from the Department of Trade and Industry, in respect of contracts which are subject to the National Industrial Participation Program of that Department.

16A11. Reporting of supply chain management information

16A11.1 The accounting officer or accounting authority must submit to the relevant treasury such supply

chain management information as that treasury may require.

16A11.2 A provincial treasury must submit to the National Treasury such supply chain management information as the National Treasury may require.

16A11.3 Information referred to in paragraphs 16A11.1 and 16A11.2 must be submitted to the relevant treasury in such format and at such intervals as that treasury may require.

16A12. Interim arrangements

16A12.1 If a department lacks the capacity to fully comply with these regulations, that department may continue to make use of existing procurement processes through the relevant Tender Boards or other provincial procurement authorities (whichever applicable), subject to any instructions of the relevant treasury.

16A12.2 If a constitutional institution or public entity lacks the capacity to fully comply with these regulations, that constitutional institution or public entity may, until 31 March 2005, continue to utilise their existing procurement procedures, provided that their existing procurement procedures are consistent with the contents of practice notes issued by the National Treasury.

PART 7
ACCOUNTING AND REPORTING REQUIREMENTS

17. Basic accounting records and related issues

17.1 Use of clearing and suspense accounts [Section 40 (1) (a) of the PFMA]

17.1.1 All the transactions of an institution must be supported by authentic and verifiable source documents, clearly indicating the approved accounting allocation.

17.1.2 Should it be necessary, in exceptional cases, to account for revenue and expenditure transactions in a clearing or suspense account because the classification has not been resolved, the accounting officer must ensure that—

- (a) the sources of the transactions are readily identifiable;
- (b) amounts included in clearing or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis;
- (c) monthly reconciliation’s are performed to confirm the balance of each account; and
- (d) reports are provided to the accounting officer about uncleared items on a monthly basis.

17.1.3 In each month’s section 40 (4) report, the accounting officer must certify that the forecast/projection for the remainder of the financial year adequately makes provision for all amounts not yet cleared from clearing and suspense accounts.

17.2 Availability of financial information [Section 40 (1) (a) of the PFMA]

17.2.1 Accounting officers of institutions must, subject to the provisions of the relevant national or provincial legislation, retain all financial information in its original form, as follows—

- (a) information relating to one financial year – for one year after the audit report for the financial year in question has been tabled in Parliament or the provincial legislature; or
- (b) information relating to more than one financial year—for one year after the date of the audit report for the last of the financial years to which the information relates.

17.2.2 After the expiry of the above retention periods, the information may, if required, be secured in an alternative form that ensures the integrity and reliability of the data and ensures that the information can be reproduced, if necessary, as permissible evidence in a court of law.

17.2.3 Irrespective of paragraph 17.2.1, the following standards apply to the retention of certain types of record—

<i>Type of Record</i>	<i>Years after which records can be disposed of</i>
General ledger and cash books or similar records	15
Main transaction summary records, including general journals and transaction summaries	10
Internal audit reports	
System appraisals	
Primary evidentiary records, including copies of forms issued	

for value, vouchers to support payments made, pay sheets, returned warrant vouchers or cheques, invoices and similar records associated with the receipt or payment of money	5
Subsidiary ledgers, including inventory cards and records relating to assets no longer held or liabilities that have been discharged	
Supplementary accounting records, including, for example, cash register strips, bank statements and time sheets	5
General and incidental source documents not included above, including stock issue and receivable notes, copies of official orders (other than copies for substantiating payments or for unperformed contracts), bank deposit books and post registers	5

17.2.4 When financial information is required as evidence in proceedings before a court, Parliament, a provincial legislature, an official inquiry or otherwise, or for purposes of an audit, it must be secured in its then current form until no longer required, even if the National Archivist has authorised its disposal.

17.3 Changes to financial systems

17.3.1 Institutions may not amend existing or institute new computerised systems that will affect financial administration without the prior written approval of the National Treasury.

18. Monthly and annual reports

18.1 Monthly reports [Sections 32 (2) and 40 (4) (b) and (c) of the PFMA]

18.1.1 In addition to the reporting requirements of sections 40 (4) (b) and (c) of the Act, the accounting officer must also comply with the reporting requirements of the annual Division of Revenue Act.

18.1.2 A provincial treasury must submit a statement to the National Treasury on actual revenue and expenditure with regard to its revenue fund before the 22nd day of each month in the format determined by the National Treasury. Such a statement must include a certificate to the effect that the information supplied has been verified by the head official of the provincial treasury. The information supplied must be based on information submitted to the provincial treasury by provincial accounting officers in terms of section 40 (4) (c) of the Act.

18.2 Annual financial statements [Section 40 (1) (b) of the PFMA]

In the absence of any implementation dates set for the standards of generally recognised accounting practice issued by the Accounting Standards Board, the following reporting standards comprise generally recognised accounting practice and must be adhered to for the preparation of annual financial statements, unless otherwise approved by the National Treasury:

<i>Reporting entity</i>	<i>Generally recognised accounting practice</i>
National and provincial revenue funds	Annual financial statements must consist of— (a) a statement of liabilities and financially related assets; (b) a balance sheet (statement of financial position); (c) an income statement (statement of financial performance); (d) a cash flow statement; (e) notes to the annual financial statements; (f) a report on the financial position of and performance by the Treasury; and (g) such other statements as may be determined by the National Treasury. The annual financial statements must be prepared on a modified cash basis in accordance with the formats prescribed by the National Treasury and must be accompanied by the audit opinion of the Auditor-General. The annual financial statements must, by means of figures and a descriptive report, explain any other matters and information material to the affairs of the relevant revenue fund.
Departments	Annual financial statements must consist of— (a) a balance sheet (statement of financial position); (b) a statement of changes in equity; (c) an income statement (statement of financial performance); (d) a cash flow statement; (e) an appropriation statement;

	<p>(f) notes to the appropriation statement and annual financial statement; and</p> <p>(g) such other statements as may be determined by the National Treasury.</p> <p>The statements must be prepared on a modified cash basis in accordance with the formats prescribed by the National Treasury and must be accompanied by the audit opinion of the Auditor-General.</p> <p>The annual financial statements must, by means of figures and a descriptive report, explain any other matters and information material to the affairs of the institution.</p>
Trading entities Constitutional institutions	<p>Annual financial statements must consist of—</p> <p>(a) a balance sheet (statement of financial position);</p> <p>(b) an income statement (statement of financial performance);</p> <p>(c) a cash flow statement;</p> <p>(d) notes to the annual financial statements; and</p> <p>(e) such other statements as may be determined by the National Treasury.</p> <p>The annual financial statements must be accompanied by the audit opinion of the Auditor-General.</p> <p>The annual financial statements must conform with <i>generally accepted accounting practice</i>. These statements must fairly represent the financial position at the end of the financial year concerned and cash flows of the institution for the year then ended.</p> <p>Should these statements materially depart from the Statements of GAAP, the financial statements must provide a disclosure of the departure, the particulars thereof, the reasons therefor and the effect of such a departure on the financial statements.</p> <p>The annual financial statements must, by means of figures and a descriptive report, explain any other matters and information material to the affairs of the institution.</p>

18.3 Contents of annual reports [Section 40 (1) (d) of the PFMA]

18.3.1 In preparing the annual report of an institution, the accounting officer must—

- (a) in the case of a department or trading entity, comply with the requirements prescribed in Chapter 1, Part III J of the Public Service Regulations, 2001;
- (b) include information about the institution's efficiency, economy and effectiveness in delivering programmes and achieving its objectives and outcomes against the measures and indicators set out in any strategic plan for the year under consideration;
- (c) include information on transfers and subsidies per organisation for the entire financial year as well as a report on compliance with section 38 (1) (j) of the Act;
- (d) include all information required in terms of the annual Division of Revenue Act;
- (e) include any additional information required by Parliament or the provincial legislature;
- (f) report on the use of foreign aid assistance, detailing the source and intended use of the assistance (including the value of any aid-in-kind in rand), performance information on the institution's use of the assistance, and any pending applications for assistance;
- (g) a report from the audit committee as required by paragraph 3.1.13; and
- (h) include information on the management of PPP agreements as required by paragraph 16.7.1 (f).

18.4 Additional annual reporting requirements for departments controlling trading entities, and public entities

18.4.1 A department's annual report must include a list of trading and/or public entities, controlled by or reporting to the department or responsible executive authority, together with—

- (a) an indication of the legislation under which the trading and/or public entity was established;
- (b) a statement of the functions of each trading and/or public entity; and
- (c) the accountability arrangements established between the accounting officer or executive authority and the management of the trading and/or public entity.

19. Trading entities

19.1 Definitions [Section 76 (4) (b) of the PFMA]

In this regulation, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

“**head of the trading entity**” refers to either—

- (a) the accounting officer appointed in terms of section 36 (3) (b) of the Act; or
- (b) an official assigned to head the trading entity in terms of section 44 (1) (a) of the Act.

19.2 General

19.2.1 For purposes of this regulation, a trading entity is regarded as an entity operating within the administration of a department. All obligations on departments in these regulations apply to trading entities, unless the context indicates otherwise.

19.2.2 The accounting officer of the department operating a trading entity must ensure that the head of the trading entity complies with the Act and these Treasury Regulations.

19.2.3 Trading entities allowed to open bank accounts may not borrow for bridging purposes and may not run overdrafts on their banking accounts.

19.3 Policy and reporting framework

19.3.1 The accounting officer of a department operating a trading entity must formulate a policy and reporting framework for the head of the trading entity.

19.3.2 The head of the trading entity is accountable to the accounting officer of the department operating that trading entity and must forward all reports or approvals required in the Act via the accounting officer of the department.

19.4 Establishment

19.4.1 Provincial treasuries may only establish a trading entity after consultation with the National Treasury.

19.5 Capital requirements and user charges

19.5.1 The capital requirements of the trading entity must be determined in consultation with the relevant treasury, and increases in such requirements are also subject to treasury approval.

19.5.2 In determining charges for goods or services, the head of the trading entity must aim to recover the full cost of providing the goods or services, unless the relevant treasury approves lower charges.

19.5.3 The head must review rates for user charges at least annually before the budget, and any tariff increases are subject to approval by the relevant treasury.

19.6 Disposal of assets

19.6.1 When assets are disposed of other than in the ordinary course of the business of the trading entity, the relevant treasury must approve the transaction.

19.7 Surrender of surplus funds

19.7.1 An accounting officer of a department operating a trading entity must, at the end of each financial year and after books of account have been closed, declare any surplus or deficit to the relevant treasury. The relevant treasury may apply such surplus to reduce any proposed allocation to the trading entity, or require that all or part of it be redeposited in the Exchequer bank account.

19.7.2 Where a trading entity suffers a deficit in trading, the accounting officer of the department operating the trading entity must investigate whether—

- (a) the head of the trading entity reported any foreseeable potential overexpenditure in the monthly reports;
- (b) appropriate steps were taken to address the deficit; and
- (c) financial misconduct sanctions should be instituted if [paragraphs \(a\)](#) and [\(b\)](#) were not adhered to.

19.7.3 In the event of a trading entity incurring a deficit, the accounting officer of the department controlling the trading entity must disclose the financial impact of such a deficit on the department in its annual report.

19.8 Monthly and annual reporting

19.8.1 The accounting officer of a department controlling a trading entity must provide the monthly information as required by section 40 (4) (b) and (c) of the Act in respect of such a trading entity in the monthly report of the department.

19.8.2 In the event of the accounting officer of the trading entity not being the accounting officer of the department, then such an accounting officer must provide the information required in Treasury [Regulation 19.8.1](#) to the accounting officer of the department for inclusion in the department's monthly report.

19.8.3 The relevant treasury may direct that the annual report and financial statements of the trading entity be incorporated into those of the department responsible for that trading entity.

19.8.4 The annual financial statements in respect of a trading entity must be compiled in accordance with paragraph 18.2.

19.9 Closure of a trading entity

19.9.1 Upon closure of a trading entity, all assets of the trading entity shall be transferred to the controlling department and taken on record.

20. Commissions and Committees of Inquiry

20.1 Definitions

In this regulation, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

"commission" means a commission of inquiry appointed by the President or the Premier of a province to investigate a matter of public concern, and does not include any permanent commission, board, council, committee or similar body, whether appointed pursuant to any law or otherwise;

"committee" means a committee of inquiry appointed by the executive authority and includes an interdepartmental committee of inquiry, but does not include any permanent commission, board, council, committee or similar body, whether appointed pursuant to any law or otherwise;

"non-official member" means a person who is not an official member;

"official member" means a person as defined in section 8 (1) of the Public Service Act, 1994 (Proclamation No. R.103 of 1994), a member of Parliament or a judge, as well as a person employed by a body that was established by an Act of Parliament and that receives its funds wholly, or in part, from the National Revenue Fund, where such a person represents the department or body where he or she is employed as a member of a commission or committee.

20.2 Remuneration of members

20.2.1 An official member may not receive additional remuneration. Subsistence and other allowances may be paid to the official member by the institution that employs the official member in accordance with his or her conditions of service.

20.2.2 A non-official member must be remunerated according to scales approved by the National Treasury.

20.2.3 Should the accounting officer deem it necessary, he or she can, in consultation with the executive authority, determine other remuneration, provided that—

- (a) the terms of reference are properly defined in terms of time and cost; and
- (b) if applicable, the remuneration is considered taking into account the tariffs as determined by the institute that regulates the profession that the non-official member belongs to.

20.2.4 The remuneration of all members of a commission or committee must be disclosed as notes to the financial statements of the institution.

20.3 Services rendered by members during private time

20.3.1 Should the chairperson request a non-official member of a commission or committee to render services in his or her private time, other than the normal preparations for meetings, the person may be paid an honorarium (within the budget), as determined by the accounting officer and the executive authority. In the case of official members, section 30 of the Public Service Act of 1994 must be complied with.

21. Gifts, donations and sponsorships

21.1 Granting of gifts, donations and sponsorships by the State [Section 76 (1) (l) of the PFMA]

21.1.1 The accounting officer may approve gifts, donations and sponsorships of State money and other movable property in the interest of the State. When such cash amounts exceed R100 000 per case, the approval of

the relevant legislature must be sought by including the item separately in the appropriation bill.

21.2 Acceptance of gifts, donations and sponsorships to the State

21.2.1 The accounting officer may approve the acceptance of any gift, donation or sponsorship to the State, whether such gifts, donations or sponsorships are in cash or kind.

21.2.2 All cash gifts, donations or sponsorships must be paid into the relevant revenue fund, except those donations received in terms of paragraph 21.2.5.

21.2.3 Where it is not apparent for what purpose a gift, donation or sponsorship should be applied, the relevant executive authority may decide how it must be utilised.

21.2.4 All gifts, donations or sponsorships received during the course of the financial year must be disclosed as a note to the annual financial statements of the institution.

21.2.5 Donor funding received in terms of the Reconstruction and Development Fund Act (Act [No. 7 of 1994](#), as amended by Act [No. 79 of 1998](#)), must be dealt with as determined by the National Treasury from time to time.

21.3 Gifts or donations of immovable property by or to the State [Sections 76 (1) (k) and (l) of the PFMA]

21.3.1 The relevant treasury's approval must be obtained before institutions offer or accept any gifts or donations of immovable property.

21.3.2 Institutions must submit to the relevant treasury the reasons for and the conditions under which the gift or donation of immovable property is offered or accepted.

21.4 Identity of donors and sponsors

21.4.1 When a donor or sponsor requests to remain anonymous, the accounting officer must submit to the relevant treasury a certificate from both the Public Protector and the Auditor-General, which states that the identity of the donor or sponsor has been revealed to them, that they have noted it and have no objection.

21.4.2 The above provision in no way limits the Auditor-General or the Public Protector from supplying this information to their staff, and where they deem it in the public interest, to report on this.

22. Payments and remissions as an act of grace

22.1 General [Section 76 (1) (j) of the PFMA]

22.1.1 Where no legislative authority exists, the accounting officer may approve as an act of grace or favour—

- (a) the remission of money due to a revenue fund; and
- (b) payments from a vote.

22.1.2 Where such payments from a vote exceed R100 000, Parliament or provincial legislature approval must be sought by including the item separately in the appropriation bill.

22.1.3 Where there is doubt as to whether an amount may be written off in terms of [clause 11.4](#) of these Regulations, or should be treated as a remission as an act of grace, the relevant treasury must make the decision.

22.1.4 All remissions or payments made as an act of grace during the financial year must be disclosed as a note to the annual financial statements of the institution.

23. Government payroll deductions

23.1 Definitions

In this regulation, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

"Accountant-General" means the officer of the National Treasury designated as the Accountant-General;

"basic salary" means the annual notch that an official is employed on divided by 12. It excludes additional remuneration from overtime or other allowances;

"benefit deduction" means a deduction on Persal against an official's salary for a debt arising from employment benefits, including home owner's allowances and the motor finance scheme for senior officials;

"collective agreement deduction" means a deduction on Persal against an official's salary arising from a collective agreement between the State and a union registered with the Public Service Coordinating Bargaining Council or similar body, in accordance with applicable law;

"debt" means an amount of money owed and already payable by an official to any person and for the purposes

of these regulations, includes insurance premiums deducted in terms of policies with long and short-term insurers;

“deduction code” means a code issued by the Accountant-General to enable a person to deduct money from an individual paid via the PERSAL system;

“Director-General” means the Director-General: National Treasury;

“discretionary deduction” means a deduction on PERSAL against an official’s salary, other than benefit, collective agreement, State or statutory deductions;

“official” means a person in the employ of a department or a person in the employ of a constitutional institution who receives his or her salary via PERSAL, but excludes persons employed in terms of [section 1](#) of the Magistrates Act, 1993 (Act [No. 90 of 1993](#)) and [section 3](#) of the Intelligence Services Act, 2002 (Act [No. 65 of 2002](#));

“PERSAL” means the personnel salary system of national and provincial government, and includes the PERSAL system;

“person” depending on the context, includes reference to the State or any other legal entity;

“State deduction” means a deduction on PERSAL against an official’s salary for a debt to a department that is subject to [section 34](#) of the Basic Conditions of Employment Act (Act [No. 75 of 1997](#));

“statutory deduction” means a deduction on PERSAL against an official’s salary, which is required or permitted in terms of a law, court order or arbitration award.

23.2 PERSAL deductions

23.2.1 No official or employee of an entity contracted to operate PERSAL may, whether for paying a debt or any other purpose, process a discretionary deduction except in accordance with the provisions of these regulations and the agreement as contemplated in paragraph 23.3.

23.2.2 Before a benefit, collective agreement, State or statutory deduction is processed on PERSAL, the accounting officer must certify that the deduction is due and that no portion of it is a discretionary deduction.

23.2.3 Where such certification is for an emoluments attachment order issued against an official in terms of [section 65J](#) of the Magistrates’ Court Act (Act [No. 32 of 1944](#)), [the](#) accounting officer must be satisfied that—

- (a) the documentation presented by the judgement creditor or his or her attorney *inter alia* reflects, as contemplated in this Act—
 - (i) that the official has given written consent to the issuing of the order or that a court has authorised it (on application or otherwise), and that this authorisation has not been suspended; or
 - (ii) that the official has first been sent a registered letter advising him or her of the amount of the judgement debt and costs, and warning that an emoluments attachment order will be issued if this amount is not paid within ten days of the date of its posting;
- (b) after the deduction, the official will have sufficient means for maintenance for him or herself and any dependants.

23.2.4 Should the deduction not leave the official with sufficient means for maintenance or for that of his or her dependants, the accounting officer must advise the official of his or her right to approach the court to either rescind the order or amend it to affect only the balance of the salary after provision for such maintenance.

23.3 Deduction codes

23.3.1 Any person may apply for a deduction code for a discretionary deduction, subject to the requirements as laid down by the Accountant-General.

23.3.2 Only the Accountant-General may approve the issuing of deduction codes, in terms of an agreement between the Accountant-General and a person qualifying for such a code.

23.3.3 A person applying for a deduction code must certify in the application that—

- (a) the code is required by—
 - (i) a department;
 - (ii) an insurance company (for insurance deduction codes) approved by the Financial Services Board;
 - (iii) a company (for loan deduction codes) that is registered under the Banks Act (Act [No. 94 of 1990](#)) or [with the Micro Finance Regulatory Council \(MFRC\)](#);
 - (iv) a public higher education institution; or
 - (v) a private higher education institution approved by the national Department of Education.
- (b) third parties, including brokers, will not be allowed access to the code;

- (c) the person consents to—
 - (i) entering into an agreement with the Accountant-General, which is subject to annual review;
 - (ii) the oversight of the Financial Services Board and the National Treasury to monitor compliance with the agreement and this regulation; and
 - (iii) an audit, at own expense, by parties determined by the Accountant-General;
- (d) the person is in good standing with the South African Revenue Services and will annually provide the Accountant-General with proof of such good standing.

23.3.4 The Accountant-General may levy a fee of up to 5 percent of deductions for emolument attachment orders, except orders specifically for child maintenance.

23.3.5 The National Treasury may, for a discretionary loan deduction, determine the maximum loan period, the maximum loan amount and the interest rate (this will form part of the agreement with the Accountant-General)

- (a) for loans over R10 000, the Usury Act limit is the maximum, all inclusive interest rate;
- (b) for loans below R10 000, the maximum is 27 percent plus an administrative cost subject to a limit set out in the agreement with the Accountant-General.

23.3.6 Discretionary deductions may not exceed 40 percent of the official's basic salary, provided that—

- (a) deductions for insurance premiums do not exceed 15 percent;
- (b) other discretionary deductions do not exceed 25 percent; and
- (c) the minimum take-home pay is as specified in the agreement with the Accountant General.

23.3.7 Notwithstanding the provisions of paragraph 23.3.6, discretionary deductions in excess of the limits prescribed by that paragraph may be deducted: Provided that the Accountant-General is satisfied that not allowing such deductions will substantially prejudice the interests of the employee and that such deductions shall be limited in duration to a period as determined by the Accountant-General.

23.3.8 The Minister of Finance may determine the future of the discretionary deductions system and the number of deduction codes on the Persal system.

23.3.9 Insurance companies to whom deduction codes are allocated may vary premiums periodically, provided that the annual increase does not exceed 15 percent of the premium or ten rand (R10), whichever is greater.

23.4 Contravention of regulations and penalties

23.4.1 Any serious or persistent material non-compliance with this regulation or the terms of the agreement with the Accountant-General constitutes misconduct.

23.4.2 It is a serious contravention for any person to knowingly exceed the deduction limits described above.

23.4.3 The Accountant-General may penalise a person for contravening this regulation by—

- (a) withdrawing or suspending the use of a deduction code;
- (b) refusing access to the Persal system for a specific period;
- (c) publishing the identity of the person and the details of the contravention;
- (d) laying criminal charges; and
- (e) if the person is an official, direct that the contravention be dealt with in terms of the Act.

23.4.4 Any person aggrieved by a decision of or penalty imposed by the Accountant-General may appeal to the Minister of Finance, whose decision will be final.

PART 9 PUBLIC ENTITIES

24. General definitions

24.1 General definitions

In this regulation, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Act, has the same meaning, and—

“designated accounting officer” means the accounting officer of a designated department;

“designated department”, in relation to a public entity, means a department designated by its executive authority as the department responsible for the public entity;

“employee” means a person in the employ of a public entity;

“remuneration” means any consideration or benefit derived directly or indirectly by the following persons for services provided in their capacity as:

- (a) members of the accounting authority;
- (b) the chief executive officer or the person in charge of the public entity;
- (c) the chief financial officer; or
- (d) persons serving on the senior management of the public entity or in the entity under the public entity’s ownership control.

“senior management” refers to the level of management that is directly accountable to the chief executive officer or to the person in charge of the public entity.

25. Application and listing

25.1 Application [Sections 47 and 76 (4) of the PFMA]

25.1.1 These regulations apply to all public entities listed in Schedule 2 or 3 of the Act, unless the context indicates otherwise.

25.1.2 Public entities that should have been listed in terms of the Act but which are not listed, must deposit all money received into the relevant revenue fund.

25.1.3 Public entities must submit all information required by the National Treasury in terms of the Act and these regulations to the Registrar of Public Entities in the National Treasury.

25.2 Listing [Section 47 (2) of the PFMA]

25.2.1 An accounting authority of a public entity not listed in terms of the Act must submit the following information to the executive authority and the Registrar of Public Entities in support of its application for listing—

- (a) name of the public entity;
- (b) its main function;
- (c) executive authority responsible for the public entity;
- (d) legislation in terms of which the entity was established;
- (e) dates of its incorporation and financial year end;
- (f) names of members of the board or body controlling the public entity;
- (g) its registered address and telephone numbers;
- (h) name of the chief executive officer;
- (i) name of the chief financial officer;
- (j) name of the company secretary;
- (k) authority responsible for appointing the chief executive officer;
- (l) authority responsible for appointing the board of directors or controlling body;
- (m) subsidiaries under the ownership control of the entity;
- (n) latest audit financial statements;
- (o) amount of budgetary transfers received over the past three financial years; and
- (p) most recent corporate/strategic plan of the public entity.

26. Responsibilities of designated accounting officers

26.1 Responsibilities over Schedule 3A and 3C public entities

26.1.1 The designated accounting officer must ensure that within thirty days of the end of each quarter, the public entity submits information on its actual revenue and expenditure up to the end of that quarter as well as a projection of expected expenditure and revenue for the remainder of the current financial year. The information on actual revenue and expenditure shall be determined after taking accruals in account.

26.1.2 The accounting authority must quarterly report to the executive authority through the designated accounting officer on the extent of compliance on the Public Finance Management Act, 1999 and regulations. Any non-compliance must be reported together with reasons for the non-compliance.

26.1.3 The designated accounting officer may, after consultation with the relevant public entity, approve the sharing of services where it is economical, including the services of the audit committee and internal audit function.

27. Internal control and corporate management

27.1 Audit committees [Sections 51 (1) (a) (ii) and 76 (4) (d) of the PFMA]

27.1.1 The accounting authority of a public entity must establish an audit committee as a sub-committee of the accounting authority.

27.1.2 A shared audit committee may be established for a public entity and any subsidiaries under the ownership and control of that entity.

27.1.3 The chairperson of the audit committee must be independent, be knowledgeable of the status of the position, have the requisite business, financial and leadership skills and may not be the chairperson of the accounting authority or a person who fulfils an executive function in the public entity.

27.1.4 The majority of the members of an audit committee shall consist of non-executive members appointed by the accounting authority, although committee members need not all be members of the accounting authority. The majority of persons serving on an audit committee must be financially literate.

27.1.5 The relevant executive authority must concur with any premature termination of services of a member of the audit committee.

27.1.6 The audit committee must operate in terms of a written terms of reference, which must deal adequately with its membership, authority and responsibilities. The terms of reference must be reviewed at least annually to ensure its relevance.

27.1.7 It must be disclosed in the entity's annual report whether or not the audit committee has adopted a formal terms of reference and if so, whether the committee satisfied its responsibilities for the year, in compliance with its terms of reference.

27.1.8 The audit committee must, amongst others, review the following:

- (a) the effectiveness of the internal control systems;
- (b) the effectiveness of internal audit;
- (c) the risk areas of the entity's operations to be covered in the scope of internal and external audits;
- (d) the adequacy, reliability and accuracy of financial information provided to management and other users of such information;
- (e) any accounting and auditing concerns identified as a result of internal and external audits;
- (f) the entity's compliance with legal and regulatory provisions;
- (g) the activities of the internal audit function, including its annual work programme, co-ordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations; and
- (h) where relevant, the independence and objectivity of the external auditors.

27.1.9 The audit committee must have explicit authority to investigate matters within its powers, as identified in the written terms of reference. The audit committee must be provided with the resources it needs to investigate such matters and shall have full access to information. The audit committee must safeguard all information supplied to it within the ambit of the law.

27.1.10 The audit committee must—

- (a) report and make recommendations to the accounting authority;
- (b) report on the effectiveness of internal controls in the annual report of the institution; and
- (c) comment on its evaluation of the financial statements in the annual report.

27.1.11 Should a report from internal audit (or any other source) to the audit committee implicate any member(s) of the accounting authority in fraud, corruption or gross negligence, the chairperson of the audit committee must promptly report this to the relevant executive authority and the Auditor-General.

27.1.12 The audit committee must communicate any concerns it deems necessary to the executive authority, the Auditor-General and if appropriate, to the external auditor.

27.1.13 The audit committee must meet at least annually with the Auditor-General or the external auditor, whichever applicable, to ensure that there are no unresolved issues of concern.

27.2 Internal controls and internal audit [Sections 51 (1) (a) (ii) and 76 (4) (b) and (e) of the PFMA]

27.2.1 The accounting authority must ensure that a risk assessment is conducted regularly so as to identify emerging risks of the public entity. A risk management strategy, which must include a fraud prevention plan, must be used to direct internal audit effort and priority and to determine the skills required of managers and staff to improve controls and to manage these risks. The strategy must be clearly communicated to all employees to ensure that the risk management strategy is incorporated into the language and culture of the public entity.

27.2.2 All public entities to which these regulations apply must have an internal audit function.

27.2.3 A public entity and subsidiaries under the ownership control of the entity may have a shared internal audit function.

27.2.4 The internal audit function may, in accordance with preferred tendering procedures, be contracted out to an external institution with specialist audit expertise, provided that the external auditors may not perform the internal audit function.

27.2.5 The purpose, authority and responsibility of the internal audit function must, in consultation with the Board, be formally defined in an audit charter and be consistent with the Institute of Internal Auditors ("IIA") definition of internal auditing.

27.2.6 Internal audit must be conducted in accordance with the standards set by the Institute of Internal Auditors.

27.2.7 The internal audit function must, in consultation with the audit committee, prepare—

- (a) a rolling three-year strategic internal audit plan based on its assessment of key areas of risk for the public entity, having regard to its current operations, the operations proposed in its corporate or strategic plan and its risk management strategy;
- (b) an internal audit plan for the first year of the rolling plan;
- (c) plans indicating the scope of each audit in the annual internal audit plan; and
- (d) reports to the audit committee detailing its performance against the plan, to allow effective monitoring and intervention when necessary.

27.2.8 The internal audit function must report directly to the accounting authority and shall report at all audit committee meetings. The function must be independent of activities that are audited, with no limitation on its access to information.

27.2.9 The internal audit function must co-ordinate with other internal and external providers of assurance to ensure proper coverage and to minimise duplication of effort.

27.2.10 The internal audit function must assist the accounting authority in maintaining effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancement or improvement. The controls subject to evaluation should encompass the following:

- (a) the information systems environment;
- (b) the reliability and integrity of financial and operational information;
- (c) the effectiveness of operations;
- (d) safeguarding of assets; and
- (e) compliance with laws, regulations and controls.

27.2.11 The internal audit function must assist the accounting authority in achieving the objectives of the institution by evaluating and developing recommendations for the enhancement or improvement of the processes through which:

- (a) objectives and values are established and communicated;
- (b) the accomplishment of objectives is monitored;
- (c) accountability is ensured; and
- (d) corporate values are preserved.

27.3 Chief financial officers

27.3.1 Unless directed otherwise by the relevant treasury, each public entity listed in Schedule 3A or 3C of the Act shall have a chief financial officer as the head of the finance division.

27.3.2 Without limiting the right of the accounting authority to assign specific responsibilities, the general responsibility of the chief financial officer is to assist the accounting authority in discharging the duties prescribed in [Part 2](#) of Chapter 6 of the Act.

28. Annual financial statements and annual reports

28.1 Financial statements [Section 55 of the PFMA]

28.1.1 The annual financial statements must include a report by the accounting authority which must include the disclosure of remuneration in respect of all:

- (a) members of the accounting authority;
- (b) the chief executive officer or the person in charge of the public entity;
- (c) the chief financial officer;
- (d) persons serving on the public entity's senior management; and
- (e) members or persons in (a) to (d) above serving in other entities under the ownership control of the public entity.

28.1.2 Remuneration paid or receivable by the members or persons in paragraph 28.1.1 (a) to (e) shall be disclosed in aggregate and per member or person for the last financial period.

28.1.3 Disclosures in terms of paragraphs 28.1.1 and 28.1.2 is required whether such payment is receivable in the capacity as indicated in paragraph 28.1.1 (a) to (d) or in any other capacity.

28.1.4 The disclosure requirements in paragraphs 28.1.1 to 28.1.3 shall include:

- (a) fees for services as a member or person in paragraph 28.1.1 (a) to (d);
- (b) basic salary;
- (c) bonuses and performance related payments;
- (d) sums paid by way of expense, salary or other allowances;
- (e) contributions made to any pension fund, medical aid, insurance scheme, etc;
- (f) any commission, gain or profit sharing arrangements;
- (g) any share options, including their strike price and period; and
- (h) any other material benefits received.

28.1.5 Public entities listed in Schedule 3A or 3C of the Act may, after consultation with the designated accounting officer, submit their annual financial statements and any other information required in terms of the Act to the designated accounting officer for inclusion in the relevant department's annual report.

28.1.6 In terms of section 55 (1) (b) of the Act, public entities shall prepare financial statements in accordance with *generally accepted accounting practice*. Should the statements materially depart from Statements of GAAP, the financial statements must provide disclosure of the departure, the particulars thereof, the reasons therefor and the effect of such departure on the financial statements.

28.2 Annual reports [Section 55 (1) (d) (i) of the PFMA]

28.2.1 Any material losses through criminal conduct and any irregular and fruitless and wasteful expenditure must be disclosed as a note to the annual financial statements of the public entity.

28.2.2 Particulars of the public entity's strategic objectives and outcomes as identified and agreed on by the executive authority, the key performance measures and indicators for assessing the entity's performance in delivering the desired outcomes and objectives and the entity's actual performance against the strategic objectives and outcomes, must be disclosed in the annual report of the public entity.

28.3 Materiality and Significance [Sections 55 (2) and 54 (2) of the PFMA]

28.3.1 For purposes of mater [section 55 (2) of the Act] and significant [section 54 (2) of the Act], the accounting authority must develop and agree a framework of acceptable levels of materiality and significance with the relevant executive authority.

29. Corporate planning, shareholder's compacts and annual budgets

29.1 Corporate plans [Section 52 of the PFMA]

29.1.1 The corporate plan must cover a period of three years and must include—

- (a) strategic objectives and outcomes identified and agreed on by the executive authority in the shareholder's compact;

- (b) strategic and business initiatives as embodied in business function strategies;
- (c) key performance measures and indicators for assessing the entity's performance in delivering the desired outcomes and objectives;
- (d) a risk management plan;
- (e) a fraud prevention plan;
- (f) a materiality/significant framework, referred to in Treasury [Regulation 28.3.1](#);
- (g) a financial plan addressing—
 - (i) projections of revenue, expenditure and borrowings;
 - (ii) asset and liability management;
 - (iii) cash flow projections;
 - (iv) capital expenditure programmes; and
 - (v) dividend policies.

29.1.2 The executive authority of a public entity may request additional information to be included in the corporate plan.

29.1.3 Public entities listed in Schedule 2 or 3B must—

- (a) submit a three-year borrowing programme (beginning with the first financial year of the corporate plan) with their corporate plan to the National Treasury; and
- (b) submit quarterly reports on the borrowing programme to the National Treasury, reflecting actual borrowing for that quarter and any update of the borrowing programme.

29.1.4 Provincial government business enterprises listed in Schedule 3D and authorised to borrow by the Minister of Finance must—

- (a) submit to the relevant treasury, with their corporate plans, a three-year borrowing programme beginning with the first financial year of the corporate plan. The programme must be in terms of approvals and limits determined by the Minister, and in terms of the Borrowing Powers of Provincial Governments Act; and
- (b) submit to the relevant treasury, quarterly reports on the approved borrowing programme, reflecting actual borrowing for that quarter and any update of the borrowing programme.

29.1.5 The relevant treasury must forward to the National Treasury—

- (a) a copy of the corporate plan and approved borrowing plan;
- (b) quarterly updates reflecting actual borrowing for that quarter; and
- (c) any update in the borrowing programme of Schedule 3D provincial government business enterprises that are authorised to borrow.

29.1.6 The borrowing programme referred to in paragraphs 29.1.3 and 29.1.4 must include—

- (a) the terms and conditions on which the money is borrowed;
- (b) information on proposed domestic borrowing;
- (c) for national public entities, information on proposed foreign borrowing within the prescribed limit, where applicable;
- (d) short and long-term borrowing;
- (e) borrowing in relation to a pre-approved corporate plan;
- (f) the maturity profile of the debt;
- (g) the confirmation of compliance with existing and proposed loan covenants;
- (h) debts guaranteed by the government;
- (i) motivations for government guarantees, if required; and
- (j) the executive authority's approval of the borrowing programme, if required by the legislation in terms of which the public entity was established.

29.2 Shareholder's compact

29.2.1 The accounting authority for a public entity listed in Schedule 2, 3B or 3D must, in consultation with its executive authority, annually conclude a shareholder's compact.

29.2.2 The shareholder's compact must document the mandated key performance measures and indicators to be attained by the public entity as agreed between the accounting authority and the executive authority.

29.3 Evaluation of performance

29.3.1 The accounting authority of a public entity must establish procedures for quarterly reporting to the executive authority in order to facilitate effective performance monitoring, evaluation and corrective action.

29.4 Annual budgets [Section 52 (a) of the PFMA]

29.4.1 For purposes of section 52 (a) of the Act, the projection of revenue, expenditure and borrowings must be in the same format as submitted for the accounting authority's approval.

30. Strategic planning

30.1 Strategic plan

30.1.1 The accounting authority for a public entity listed in Schedule 3A or 3C must annually submit a proposed strategic plan for approval by the relevant executive authority. Such a plan must be submitted at least six months before the start of the financial year of the designated department or another time period as agreed to between the executive authority and the public entity.

30.1.2 The strategic plan must be finalised and submitted to the relevant executive authority no later than 1 April of each year.

30.1.3 The strategic plan must—

- (a) cover a period of three years;
- (b) include objectives and outcomes as identified by the executive authority;
- (c) include multi-year projections of revenue and expenditure;
- (d) include key performance measures and indicators for assessing the public entity's performance in delivering the desired outcomes and objectives;
- (e) include the materiality/significant framework, referred to Treasury [Regulation 28.3.1](#);
- (f) be updated annually on a rolling basis; and
- (g) form the basis for the annual reports of accounting authorities in terms of section 55 of the Act.

30.1.4 The executive authority may request additional information to be included in the strategic plan.

30.2 Evaluation of performance

30.2.1 The accounting authority of a public entity must establish procedures for quarterly reporting to the executive authority in order to facilitate effective performance monitoring, evaluation and corrective action.

31. Cash, banking and investment management

31.1 Cash management [Section 7 (1) of the PFMA]

31.1.1 The accounting authority of a public entity listed in Schedule 3 is responsible for establishing systems, procedures, processes and training and awareness programmes to ensure efficient and effective banking and cash management.

31.1.2 For the purposes of this regulation, sound cash management includes:

- (a) collecting revenue when it is due and banking it promptly;
- (b) making payments no earlier than necessary, with due regard for efficient, effective and economical programme delivery and the public entity's normal terms of account payments;
- (c) avoiding pre-payments for goods or services (i.e. payment in advance of the receipt of goods or services, unless required by the contractual arrangements with the supplier);
- (d) accepting discounts to effect early settlement when the payment has been included in the monthly cash flow estimates provided to the chief financial officer;
- (e) pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the public entity are collected and banked promptly;
- (f) accurately forecasting the public entity's cash flow in order to optimise its central cash management responsibilities;

- (g) timing the in and outflow of cash;
- (h) recognising the time value of money, i.e. economically, efficiently and effectively managing cash;
- (i) taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the optimum level necessary for efficient and effective programme delivery, and selling surplus or under utilised assets;
- (j) conducting bank reconciliations at least weekly;
- (k) making regular cash forecasts;
- (l) alignment of the approved budget with monthly cash flows;
- (m) variance analyses of actual cash flow with the approved budget; and
- (n) sweeping bank accounts to effectively utilise surplus cash.

31.1.3 The accounting authority must ensure that the public entity's cash management performance is reported regularly, but at least on a monthly basis.

31.2 Banking framework [Sections 7 (2) and (3) of the PFMA]

31.2.1 When a public entity listed in Schedule 3 of the Act intends to open a new bank account, the National Treasury must approve of the bank. For purposes of section 7 (2) (a) of the Act, existing banking arrangements can be regarded as approved by the National Treasury, but the accounting authority must, by 31 May of each year, submit to the National Treasury, a list of all such banking accounts of the public entity.

31.2.2 When going to tender, and if the National Treasury has not proposed a bank, the public entity must take into account—

- (a) that the bank is registered with the South African Registrar of Banks;
- (b) that the bank is a member or sponsored by a member of the Payments Association of South Africa;
- (c) the bank's contracting with persons, or categories of persons historically disadvantaged by unfair discrimination on the basis of race, gender or disability;
- (d) the cost effectiveness; and
- (e) the ability of the bank to provide the required services which through adequate systems, infrastructure and branch networks.

31.2.3 The adjudication and awarding of tenders must be done in accordance with the public entity's own internal tendering procedures.

31.2.4 Only the accounting authority or the person to whom such authorisation has been delegated may open a bank account.

31.2.5 With effect from 15 November 2013, no public entity listed in [Schedule 2](#) or [3](#) to the Act, may, subject to [regulation 31.2.7](#), obtain a credit or debit card, whether in the name of the public entity or any office-bearer or official of the institution.

[[R. 31.2.5](#) added by GNR.874 of 15 November 2013.]

31.2.6 The accounting authority of a public entity listed in [Schedule 2](#) or [3](#) to the Act must, subject to [regulation 31.2.7](#), cancel each credit or debit card issued before 1 December 2013 and valid on that date, with effect from—

- (a) 1 December 2013; or
- (b) if the terms for the credit or debit card require a longer period of notice, with effect from the earliest date in terms of those terms.

[[R. 31.2.6](#) added by GNR.874 of 15 November 2013.]

31.2.7 A public entity listed in [Schedule 2](#) or [3](#) to the Act may retain or obtain—

- (a) a credit or debit card lodged with a travel agency for purposes of payment for travel and accommodation related expenses;
- (b) one credit or debit card in the name of the institution with approval authority by only one office-bearer or official of the public entity for purposes of travel and accommodation related expenses, on-line transactions and petty cash; and
- (c) fleet management, petrol and garage cards.

[[R. 31.2.7](#) added by GNR.874 of 15 November 2013.]

31.2.8 The National Treasury may, subject to conditions, exempt a public entity listed in [Schedule 2](#) or [3](#) to the Act, or a category of public entities listed in [Schedule 2](#) or [3](#) to the Act, from [regulation 31.2.5](#) or 31.2.6, if special circumstances justify it.

31.3 Investment policy [Sections 7 (4) and 53 (3) of the PFMA]

31.3.1 A public entity or a government business enterprise with funds under management must have an investment policy approved by the accounting authority.

31.3.2 The investment policy referred to in paragraph 31.3.1 must include—

- (a) selection of counter-parties through credit risk analyses;
- (b) establishment of investment limits per institution;
- (c) establishment of investment limits per investment instrument;
- (d) monitoring of investments against limits;
- (e) reassessment of investment policies on a regular basis;
- (f) reassessment of counter-party credit risk based on credit ratings; and
- (g) assessment of investment instruments based on liquidity requirements.

31.3.3 Unless exempted by the National Treasury, public entities that are listed in Schedule 3A or 3C of the Act must invest surplus funds with the Corporation for Public Deposits.

31.3.4 For purposes of paragraph 31.3.3, surplus funds refer to all money in excess of a given day's projected cash flow requirements plus a liquidity buffer needed to cover unforeseen expenditure on that day.

31.3.5 Public entities exempted by the National Treasury in terms of paragraph 31.3.3 must invest surplus funds in an institution with an investment grade rating and in line with an investment policy.

31.4 Disclosure of information

31.4.1 A public entity listed in Schedule 3 of the Act must promptly disclose information regarding cash, banking and investment management when so requested by the National Treasury.

32. Borrowings and leases

32.1 Borrowing [Section 66 of the PFMA]

32.1.1 For purposes of section 66 (5) of the Act, public entities listed in Schedule 3A or 3D of the Act may borrow money for bridging purposes with the approval of the Minister of Finance, subject to the following conditions:

- (a) the debt must be repaid within 30 days of the end of the financial year;
- (b) borrowing may not exceed a limit determined in advance by the Minister of Finance, in consultation with the national executive authority or provincial MEC for finance, whichever appropriate;
- (c) foreign borrowing may not be undertaken;
- (d) a request for borrowing for bridging purposes must be submitted to the Minister of Finance at least 30 days before the borrowing. The following must be submitted together with the request—
 - (i) detailed cash flow and income and expenditure statements indicating how the debt will be repaid during the prescribed period; and
 - (ii) the terms and conditions on which the money is borrowed.

32.1.2

[R. 32.1.2 deleted by GNR.874 of 15 November 2013.]

32.2 Leases

32.2.1 For the purpose of this regulation, a lease is an agreement whereby the lessor conveys to the lessee in return for a payment or a series of payments the right to use an asset for an agreed period of time.

32.2.2 A lease is classified as a financial lease if it transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred.

32.2.3 An operating lease is a lease other than a financial lease.

32.2.4 The accounting authority of a public entity may, for the purposes of conducting the public entity's business, enter into lease transactions without any limitations provided that such transactions are limited to operating lease transactions.

32.2.5 With the exception of agreements concluded in terms of Treasury [Regulation 16](#), public entities may

only through the following functionaries, enter into finance lease transactions:

- (a) A public entity listed in Schedule 2: The accounting authority for that Schedule 2 public entity;
- (b) A national public entity listed in Schedule 3A: The Minister of Finance;
- (c) A national government business enterprise listed in Schedule 3B and authorised by the Minister by notice in the national *Government Gazette*: The accounting authority of that Schedule 3B government business enterprise, subject to conditions that the Minister may impose; and
- (d) A provincial government business enterprise listed in Schedule 3D and authorised by the Minister of Finance by notice in the national *Government Gazette*: The MEC responsible for Finance in the Province, acting with the concurrence of the Minister, subject to any conditions that the Minister may impose.

33. Financial misconduct

33.1 Investigation of alleged financial misconduct [Sections 85 (1) (b), (c) and (d) of the PFMA]

33.1.1 If an employee is alleged to have committed financial misconduct, the accounting authority of the public entity must ensure that an investigation is conducted into the matter and if confirmed, must ensure that a disciplinary hearing is held in accordance with the relevant prescripts.

33.1.2 The accounting authority must ensure that the investigation is instituted within 30 days from the date of discovery of the alleged financial misconduct.

33.1.3 If an accounting authority or any of its members is alleged to have committed financial misconduct, the relevant executive authority must initiate an investigation into the matter and if the allegations are confirmed, must ensure that appropriate disciplinary proceedings are initiated immediately.

33.1.4 The relevant treasury may, after consultation with the executive authority—

- (a) direct that a person other than an employee of the public entity conducts the investigation;
- (b) issue any reasonable requirement regarding the way in which the investigation should be performed.

33.2 Criminal proceedings [Section 86 of the PFMA]

33.2.1 The accounting authority must advise the Auditor-General and the relevant executive authority and treasury of any criminal charges it has laid against any person in terms of section 86 of the Act.

33.2.2 The executive authority or relevant treasury may direct a public entity to lay charges of criminal financial misconduct against any person should an accounting authority fail to take appropriate action.

33.3 Reporting [Section 85 (1) (a) and (e) of the PFMA]

33.3.1 The accounting authority must, on an annual basis, submit to the executive authority, the relevant treasury and Auditor-General a schedule of—

- (a) the outcome of any disciplinary hearings and/or criminal charges;
- (b) the names and ranks of employees involved; and
- (c) the sanctions and any further actions taken against these employees.

34. Repeal of regulations

34.1 Repeal of regulations

34.1.1 The Supply Chain Management regulations issued in terms of section 76 (4) (c) of the Public Finance Management Act, 1999 on 5 December 2003 (*Regulation Gazette* No. 25767) are hereby repealed.

34.1.2 The Public Private Partnership regulations issued on 16 January 2004 (*Regulation Gazette* No. 25915) are hereby repealed.

Proc 34 of 19 August 2013: Regulations relating to the Commission of Inquiry into remuneration and conditions of service in public service and public entities listed in Schedule 3A and 3C of the Act (Government Gazette No. 36757)

as amended by

Notice	Government Gazette	Date
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THE PRESIDENT OF THE REPUBLIC OF SOUTH AFRICA

Under the powers vested in me by [section 1](#) of the Commissions Act, 1947 (Act [No. 8 of 1947](#)), I hereby—

- (a) declare that the provisions of the said Act shall be applicable to the Commission of Inquiry into Remuneration and Conditions of Service in the Public Service; and
- (b) make the regulations in [the Schedule](#) with reference to the said Commission.

Given under my Hand and the Seal of the Republic of South Africa at Pretoria this 7th day of August Two thousand and Thirteen.

(Signed)

PRESIDENT

By Order of the President-in-Cabinet:

(Signed)

MINISTER OF CABINET

SCHEDULE

REGULATIONS

1. In these regulations, unless the context otherwise indicates—

“**Director-General**” means the Director-General of the Department of Public Service and Administration;

“**document**” includes, whether in electronic form or otherwise, any book, pamphlet, record, list, circular, plan, poster, publication, drawing, photograph, picture or data, and also any disc, hard-drive recording or other device by means of which information or data is recorded or stored;

“**Minister**” means the Minister responsible for public service and administration;

“**officer**” means a person in the full-time service of the State who has been appointed or designated to assist the Commission in the execution of its functions;

“**premises**” includes any land, building, structure, part of a building or structure, vehicle, conveyance, vessel or aircraft; and

“**Secretary**” means a person designated by the Minister to provide administrative support to the Commission.

2. The proceedings of the Commission shall be recorded in the manner determined by the Chairperson.

3. (1) Any person appointed or designated to take down or record the proceedings of the Commission in shorthand or by mechanical or electronic means or to transcribe such proceedings which have been so taken or recorded shall at the outset take an oath or make an affirmation in the following form:

I, AB, declare under oath or affirm and declare—

- (a) that I shall faithfully and to the best of my ability take down or record the proceedings of the Commission of Inquiry into Remuneration and Conditions of Service in the Public Service in shorthand or by mechanical or electronic means as ordered by the Chairperson of the Commission;
- (b) that I shall transcribe fully and to the best of my ability any shorthand notes, mechanical record or electronic record of the proceedings of the said Commission made by me or by any other person.

(2) No shorthand notes or mechanical or electronic record of the proceedings of the Commission shall be transcribed except by order of the Chairperson.

4. (1) The Chairperson, in consultation with the Minister, may designate a suitably qualified person as Secretary to the Commission.

(2) The Secretary shall be assigned such functions by the Chairperson of the Commission as may be necessary to enable him or her to provide an efficient administrative support to the Commission.

(3) The Secretary shall wherever necessary, be assisted by such persons as the Commission may from time to time determine, and such persons may include officers of any Department of State who may be seconded to the service of the Commission, or persons in the service of any public or other body who are, by arrangement with the body concerned, seconded to the service of the Commission.

[[R. 4](#) substituted by Proc 41 of 11 July 2014.]

5. The Chairperson may designate one or more knowledgeable or experienced persons to assist the Commission in the performance of its functions, in a capacity other than that of a member.

6. Any member and any person designated under [regulation 4 \(1\)](#) or [5](#) who is not an employee in the public service, may be paid such fees or travelling and subsistence allowance, while engaged upon the business of the Commission, as the Minister may, with the concurrence of the Minister of Finance, determine.

7. Any officer or person designated thereto by the Chairperson may be present at any stage of the inquiry or the gathering of information or the hearing of evidence at the inquiry.

8. Any person appearing before the Commission may be assisted by an advocate or an attorney.

9. (1) No person appearing before the Commission may refuse to answer any question on any ground other than the privilege contemplated in [section 3 \(4\)](#) of the Commissions Act, 1947 (Act [No. 8 of 1947](#)).

(2) No evidence regarding questions and answers contemplated in [sub-regulation \(1\)](#), and no evidence regarding any fact or information that comes to light in consequence of any such questions or answers, shall be admissible in any criminal proceedings, except in criminal proceedings where the person concerned is charged with an offence in terms of [section 6](#) of the Commissions Act, 1947 (Act [No. 8 of 1947](#)), or [regulation 17](#).

(3) Any witness appearing before the Commission may be cross-examined by a person only if the Chairperson permits such cross-examination by such person because the Chairperson deems it necessary in the interest of the functions of the Commission.

(4) Any witness may be re-examined by his or her legal representative for the purpose of explaining the evidence given by the witness during his or her examination.

10. Where, at the time of any person presenting information to or giving evidence before the Commission, members of the general public are or have been excluded from attendance at the proceedings of the Commission, the Chairperson may, on the request of such a person, direct that no person shall disclose in any manner whatsoever the name or address of such person or any information likely to reveal his or her identity.

11. Whenever the Commission is satisfied upon evidence or information presented to it that the Commission's inquiry may adversely affect any existing, instituted or pending legal proceedings or any inquiry instituted in terms of any law, evidence which is relevant to such legal proceedings or inquiry shall be dealt with by the Commission in such a manner as not to affect adversely such legal proceedings or inquiry.

12. (1) The Chairperson, any member or any officer may, with a warrant, for the purposes of the inquiry, at all reasonable times and without prior notice or with such notice as he or she may deem appropriate enter and inspect any premises and demand and seize any document or article which is on such premises.

(2) Any entry upon or search of any premises or person thereon in terms of this regulation, shall be conducted with strict regard to decency and order, including—

- (i) a person's right to, respect for and the protection of his or her dignity;
- (ii) the right of a person to freedom and security; and
- (iii) the right of a person to his or her personal privacy.

(3) The premises referred to in [sub-regulation \(1\)](#) may be entered only by virtue of a warrant issued in chambers by a magistrate, regional magistrate or judge of the area of jurisdiction within which the premises are situated.

(4) A warrant referred to in [sub-regulation \(1\)](#) may be issued by a judge in respect of premises situated in another area of jurisdiction, if he or she deems it justified.

(5) A warrant referred to in [sub-regulation \(1\)](#) may be issued only if it appears to the magistrate, regional magistrate or judge from information revealed under oath or affirmation that there is a need for a warrant authorising a search and seizure and that there are reasonable grounds to believe that any document or article referred to in [sub-regulation \(1\)](#) is on or at such premises or suspected to be on or at such premises.

13. (1) No person shall communicate to any other person any matter or information which may have come to his or her knowledge in connection with the inquiry, or allow or permit any other person to have access to any records of the Commission, except in so far as it is necessary in the performance of his or her duties in connection with the functions of the Commission or by order of a competent court.

(2) Every person in the service of the Commission, except the Chairperson, any member or any officer, shall, before performing any duty in connection with the Commission, take and subscribe before the Chairperson an oath in the following form:

I, A... B..., declare under oath or affirm and declare that, except in so far as it is necessary in the performance of my duties in connection with the functions of the Commission of Inquiry into Remuneration and Conditions of Service in the Public Service or by order of a competent court, I shall not communicate to any person any matter or information which comes to my knowledge in connection with the inquiry, or allow or permit any person to have access to any records of the Commission, including any notes, record or transcription of the proceedings of the Commission in my possession or custody or in the possession or custody of the Commission or any officer.

14. No person shall without the written permission of the Chairperson—

- (a) disseminate any document submitted to the Commission by any person in connection with the inquiry or publish the contents or any portion of the contents of such document; or
- (b) peruse any document, including any statement, which is destined to be submitted to the Chairperson or intercept such document while it is being taken or forwarded to the Chairperson.

15. No person shall, except in so far as shall be necessary in the execution of the terms of reference of the Commission, publish or furnish any other person with the report or any interim report of the Commission or a copy or a part thereof or information regarding the consideration of evidence by the Commission for publication before the expiration of a period of 14 days after it has been submitted to the President: Provided that the President may authorise publication of any such report before the expiration of that period.

16. No person shall insult, disparage or belittle the Chairperson or any member of the Commission or prejudice the inquiry or proceedings or findings of the Commission.

17. (1) A person is guilty of an offence if he or she—

- (a) wilfully hinders, resists or obstructs the Chairperson, any member or any officer in the exercise of any power contemplated in [regulation 10](#); or
- (b) contravenes [regulation 9](#), [13](#), [14](#) or [16](#); or
- (c) contravenes [regulation 15](#).

(2) A person convicted of an offence in terms of [sub-regulation \(1\)](#) is liable—

- (i) in the case of an offence referred to in paragraph (a) or (b), to a fine, or to imprisonment for a period not exceeding six months; and
- (ii) in the case of an offence referred to in paragraph (c), to a fine, or to imprisonment for a period not exceeding 12 months.

(Editorial Note: Numbering as per original *Government Gazette*.)

18. These regulations may be added to, varied or amended from time to time.

19. The Commission may determine its own procedures.