(English text signed by the President.)
(Assented to 19 April 2009.)

ACT

To regulate the financial management of Parliament in a manner consistent with its status in terms of the Constitution; to ensure that all revenue, expenditure, assets and liabilities of Parliament are managed efficiently, effectively and transparently; to provide for the responsibilities of persons entrusted with financial management in Parliament; to provide financial management norms and standards for provincial legislatures; and to provide for matters connected therewith.

ARRANGEMENT OF SECTIONS

PREAMBLE

CHAPTER 1

INTERPRETATION AND OBJECTS

1. Definitions
2. Objects of this Act
3. Norms and standards for provincial legislatures

CHAPTER 2

OVERSIGHT, EXECUTIVE AUTHORITY AND ADMINISTRATION OF ACT

Part 1: Oversight mechanism

4. Oversight mechanism

Part 2: Executive Authority

5. Executive Authority

Part 3: Administration of Act

6. Accounting Officer
7. General financial management functions
8. Performance of Accounting Officer
9. Acting Accounting Officer
10. Delegation of powers and duties by Accounting Officer
11. Responsibilities of officials
12. Fiduciary responsibilities

CHAPTER 3

PLANNING AND BUDGETING

13. Preparation of strategic plan, annual performance plan and budget

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UMTHETHO WOKUPHATHWA KWEZIMALI ZEPHALAMENDE KA 2009 Act No. 10, 2009

(English text signed by the President.)
(Assented to 19 April 2009.)

UMTHETHO

Ukuphatha izimali zePhalamende ngendlela ehambisanayo nesimo salo elikuso elibekwe nguMthethosisekelo kuso; ukuqinisekisa ukuthi zonke izimali, ezisetshenziswe, amagugu kanye nezimali eziyizibophezelo zePhalamende kuphathwa ngendlela ekahle, esebenzayo kanye nesobala; ukwaba imisebenzi okulindeleke ukuthi yenziwe ngabantu abenikwe umthwalo wokuphatha izimali zePhalamende; ukunikezelana ngezindlela okumelwe zilandelwe kanye nemigomo yokuphathwa kwezimali kwizishayamthetho zezifundazwe; kanye nanokubhekelela izindaba ezixhumene nalokhu.

UKUHLELEKA KWEZIGABA

ISINGENISO

ISAHLUKO 1

UKUCHAZWA KANYE NENHLOSO

1. Ukuchazwa Kwamagama
2. Izinhloso zalo Mthetho
3. Izinkambiso nezindlela zokulinganisa zezishayamthetho zezifundazwe

ISAHLUKO 2

UKWENGAMELA, ISIGUNGU SABAPHATHI KANYE NOKUSETSHENZISWA KOMTHETHO

Ingxenye 1: Indlela yokwengamela

4. Indlela yokwengamela

Ingxenye 2: Isigungu Sabaphathi

5. Isigungu Sabaphathi

Ingxenye 3: Ukusetshenziswa koMthetho

6. Isikhulu Esiphendula Ngokwenzekayo
7. Imisebenzi yokuphathwa kwezimali evamile
8. Ukusebenza Kwesikhulu Esiphendula Ngokwenzekayo
9. Ibamba Lesikhulu Esiphendula Ngokwenzekayo
10. Ukwabiwa kwamandla kanye nemisebenzi Yisikhulu Esiphendula Ngokwenzakayo
11. Izibophezelo zezikhulu
12. Izibophezelo zokwethembeka

ISAHLUKO 3

UKUHLELA NOKUBEKA IMALI ECELENI

13. Ukulungiselela isu lokuhlela, uhlelo lokusebenza lonyaka kanye nesabiwomali

14. Strategic plan
15. Annual performance plan
16. Annual Budget
17. Submission of drafts of strategic plan, annual performance plan and budget
18. Annual appropriations and approvals
19. Expenditure before Parliament's annual budget is passed
20. Unauthorised expenditure
21. Unauthorised expenditure of donor funds
22. Virement between main divisions within the approved budget
23. Treatment of unspent funds

CHAPTER 4

CASH MANAGEMENT AND INVESTMENT

24. Cash management and investment policy
25. Opening of bank accounts
26. Control of bank accounts
27. Withdrawals from bank accounts
28. Restrictions on borrowing, guarantees and other transactions
29. Requisitioning of funds by Accounting Officer

CHAPTER 5

FINANCIAL MANAGEMENT

30. Asset and liability management
31. Revenue management
32. Management of debtors
33. Expenditure management
34. Support for Members and political parties
35. Transfers
36. Budget implementation
37. Executive directive with financial implications
38. Impending shortfalls and overspending

CHAPTER 6

SUPPLY CHAIN MANAGEMENT

39. Application of this Chapter
40. Supply chain management policy
41. Implementation of supply chain management policy
42. Unsolicited offers
43. Tenders not recommended
44. Members of Parliament barred from serving on tender committees
45. Interference
46. Prohibition on contracts

CHAPTER 7

AUDIT COMMITTEE AND INTERNAL AUDIT UNIT

47. Establishment of audit committee
48. Functions of audit committee
49. Allegations against Accounting Officer
50. Internal audit unit

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14. Isu lokuhlela
15. Uhlelo lokusebenza lonyaka
16. Isabiwomali Sonyaka
17. Ukulethwa kwezinhlaka zohlaka lwesu lokusebenza, uhlelo lokusebenza lonyaka kanye nesabiwomali
18. Izabelo zonyaka kanye nokuphasiswa kwazo
19. Izimali ezisetshenzisiwe ngaphambi kokuphasiswa kwesabiwomali sePhalamende
20. Ukusetshenziswa kwezimali okungagunyaziwe
21. Ukusetshenziswa okungagunyaziwe kwezimali ezivela kubaxhasi
22. Ukudluliselwa kwezimali phakathi kwezabelomali ezinkulu ngaphakathi kwisabiwomali esigunyaziwe
23. Ukuphathwa kwezimali ezingasetshenziswanga

ISAHLUKO 4

UKUPHATHWA KWEZIMALI KANYE NOKUTSHALWA KWAZO

24. Ukuphathwa kwezimali kanye nenqubomgomo yokutshalwa kwezimali
25. Ukuvulwa kwama-akhawunti asebhange
26. Ukusingathwa kwama-akhawunti asebhange
27. Ukudonswa kwezimali kuma-akhawunti asebhange
28. Imikhawulo ekwebolekeni, kumagaranti kanye nokunye ukushintshisana ngezimali
29. Ukucelwa kwezimali Yisikhulu Esiphendula Ngokwenzekayo

ISAHLUKO 5

UKUPHATHWA KWEZIMALI

30. Ukuphathwa kwezinto ezingamagugu kanye nezimali
31. Ukuphathwa kwezimali eziqoqwayo
32. Ukusingathwa kwabakweletayo
33. Ukusingathwa kwezindleko
34. Ukwesekelwa kwamaLungu kanye namaqembu ezombusazwe
35. Izimali ezidluliswayo
36. Ukusetshenziswa kwesabiwomali
37. Isinqumo Sesigungu Sabaphathi esinomithelela kwezezimali
38. Ushodi ongahle wenzeke kanye nokweqisa emalini ekaliwe

ISAHLUKO 6

UKUPHATHWA KOHLELO LOKUNIKEZELA NGEZIMPAHLA EZITHENGWAYO

39. Ukusetshenziswa kwalesi Sahluko
40. Inqubomgomo yokuthengwa kwezimpahla
41. Ukusetshenziswa kwenqubomgomo yokuthengwa kwezimpahla
42. Izimpahla ezingenakwamukelwa
43. Amathenda angemukelwanga
44. Amalungu ePhalamende awavunyelwe ukuhlala kumakomidi amathenda
45. Ukugxambukela
46. Okungavunyelwe kwizinkontileka

ISAHLUKO 7

IKOMIDI LOKUCWANINGA AMABHUKU KANYE NOPHIKO LWANGAPHAKATHI LOKUCWANINGA AMABHUKU

47. Ukubunjwa kwekomidi lokucwaninga amabhuku
48. Imisebenzi yekomidi lokucwaninga amabhuku
49. Izinsolo ezibhekiswe Kwisikhulu Esiphendula Ngokwenzekayo
50. Uphiko lokucwaninga amabhuku lwangaphakathi

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CHAPTER 8

REPORTING AND AUDITING

Part 1: In-year reporting

51. Monthly financial statements
52. Quarterly performance reports
53. Mid-year budget and performance assessment
54. Submission of reports to an oversight mechanism

Part 2: Annual report, financial statements and auditing

55. Preparation of annual reports
56. Preparation of financial statements
57. Submission of annual financial statements
58. Auditing of annual financial statements
59. Submission of annual report
60. Tabling and consideration of annual report
61. Issues raised in audit reports
62. Consequences of non-compliance with certain provisions

Part 3: General reporting responsibilities

63. Reporting of irregularities
64. Other information

CHAPTER 9

REGULATIONS AND INSTRUCTIONS

65. Regulations
66. Instructions

CHAPTER 10

FINANCIAL MISCONDUCT

Part 1: Disciplinary proceedings

67. Financial misconduct by Accounting Officer
68. Financial misconduct by officials

Part 2: Criminal proceedings

69. Offences
70. Penalties

CHAPTER 11

MISCELLANEOUS

71. Liability of functionaries exercising powers and functions in terms of this Act
72. Repeal of legislation
73. Short title and commencement

SCHEDULE 1

Norms and standards for provincial legislatures

SCHEDULE 2

Code of Ethics for members of the Executive Authority

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ISAHLUKO 8

UKUBIKA KANYE NOKUCWANINGA AMABHUKU

Ingxenye 1: Ukubika kwaphakathi nonyaka

51. Izitatimende zezimali zanyanga zonke
52. Imibiko yokwenziwa komsebenzi ephuma ngesigamu
53. Isabiwomali saphakathi nonyaka kanye nokublolelwa ukulungela ukwenza umsebenzi
54. Ukwethulwa kwemibiko phambi kwekomidi

Ingxenye 2: Umbiko wonyaka, izitatimende zezimali nokucwanigwa kwamabhuku

55. Ukulungiswa kwemibiko yonyaka
56. Ukulungiswa kwezitatimende zezimali
57. Ukulethwa kwezitatimende zezimali zonyaka
58. Ukucwaningwa kwezitatimende zezimali zonyaka
59. Ukwethulwa kombiko wonyaka
60. Ukwethulwa nokucutshungulwa kombiko wonyaka
61. Izindaba ezivuke kwimibiko yokucwanigwa kwamabhuku
62. Imiphumela yokungayilandeli imibandela yemigomo ethile

Ingxenye 3: Izibophezelo zokubika ezivamile

63. Ukubikwa kwezindlela zokuphatha eziphambene nomthetho
64. Olunye ulwazi

ISAHLUKO 9

IMITHETHO KANYE NEMIYALELO

65. Imithetho
66. Imiyalelo

ISAHLUKO 10

UKUNGAZIPHATHI KAHLE KWEZEZIMALI

Ingxenye 1: Inqubo yokuqondiswa kwezigwegwe

67. Ukungaziphathi kahle kwezezimali Kwesikhulu Esiphendula Ngokwenzekayo
68. Ukungaziphathi kahle kwezezimali okwenziwa yizikhulu

Ingxenye 2: Ukwenziwa kwamacala obugebengu

69. Amacala
70. Izinhlawulo

ISAHLUKO 11

OKUNGXUBEVANGE

71. Ukwesuleleka ngecala kwezikhulu ezisebenzisa amandla kanye nemisebenzi yazo ngokulandela lo Mthetho
72. Ukuncinywa komthetho
73. Isihloko esifushane kanye nokuqala ukusebenza kwawo

ISHEDULI 1

Izinkambiso kanye nezindlela zokusebenza ezamukelekile zezishayamthetho zezifundazwe

ISHEDULI 2

Indlela Yokuziphatha kwamalungu Esigungu Sabaphathi

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SCHEDULE 3

Matters that must be covered in Parliament's supply chain management policy

SCHEDULE 4

Transitional Arrangements

PREAMBLE

Recognising—

that Parliament must be governed by the democratic values and principles in the Constitution

Therefore in order to—

- **promote and maintain a high standard of professional ethics in the financial management of Parliament;**
- **promote the efficient, economic, and effective use of resources allocated to Parliament;**
- **ensure the transparent, accountable and sound management of the revenue, expenditure, assets and liabilities of Parliament;**

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

CHAPTER 1

INTERPRETATION AND OBJECTS

Definitions

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

"Accounting Officer" means the Secretary to Parliament, and includes, where appropriate, a person acting as the Accounting Officer;

"Accounting Standards Board" means the board established in terms of section 87 of the Public Finance Management Act;

"annual national budget" means the annual national budget referred to in section 27(1) of the Public Finance Management Act;

"annual report", means the annual report referred to in section 55;

"a person in the employ of the state" means

(a) a member of the board of directors of any municipal entity;

(b) an official of any municipality or municipal entity;

(c) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act;

(d) a member of the accounting authority of any national or provincial public entity; or

(e) an employee of Parliament or a provincial legislature;

"approved budget" means the total amount of funds that Parliament has—

(a) appropriated from the National Revenue Fund for Parliament in a vote on a national appropriation Act; and

(b) approved from Parliament's own funds in terms of section 18(1)*(b)*;

"Executive Authority" means the Speaker of the National Assembly and the Chairperson of the National Council of Provinces, acting jointly;

"financial year" means a year ending 31 March;

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ISHEDULI 3

Izindaba okumele zibe kwinqubomgomo yokusingathwa kanye nokuphathwa kwezimpahla ezithengiswa noma ezithengwa yiPhalamende

ISHEDULI 4

Izinhlelo Zokuhlelela Ushintsho

ISINGENISO

Ngenxa yokubona—

ukuthi iPhalamende kufanele libuswe ngamagugu entando yeningi kanye nemigomo ekuMthethosisekelo

Ngakho-ke ukuze—

- **kukhuthazwe futhi kugcinwe izinga eliphezulu lokusebenza kwezindlela ezamukelekile ekuphathweni kwezimali zePhalamende;**
- **kukhuthazwe indlela esebenzayo, eyongayo, kanye futhi nekahle yokusetshenziswa kwezimali ezinikezwe iPhalamende;**
- **kuqinisekiswe ukusebenzisa obala, ukukwazi ukuphendula ngendlela eyiyo kanye nokuphatha ngesinono izimali, izindleko, izinto kanye *nezimali eziyisibopho* zePhalamende;**

MAKWENZIWE KUBE NGUMTHETHO yiPhalamende leRiphabhulikhi yase-Ningizimu Afrika, kanje:—

ISAHLUKO 1

UKUCHAZA KANYE NEZINHLOSO

Ukuchazwa Kwamagama

1. Kulo Mthetho, ngaphandle-ke uma ingqikithi isho okunye—

"hlela" kusho ukuhlela ngokulandela umthetho wesigaba sama-65;

"Ibhodi Lamazinga Okuphendula" kusho ibhodi elakhiwe ngokwesigaba sama-87 soMthetho Wokuphathwa Kwezimali Zomphakathi;

"ikwata" kusho noma ngabe yisiphi isikhathi sonyaka wezimali kulezi ezilandelayo:

(a) kusukela mhla lulunye ku-Ephreli kuya mhla zingama-30 kuJuni;

(b) kusukela mhla lulunye kuJulayi kuya mhla zingama-30 kuSepthemba;

(c) kusukela mhla lulunye ku-Okthoba kuya mhla zingama-31 kuDisemba; noma

(d) kusukela mhla lulunye kuJanuwari kuya mhla zingama-31 kuMashi;

"imigomo eyamukelekile ejwayelekile nelendelwayo uma kubikwa ngokwenzekayo" kusho indlela elandelwayo ehambisana nemigomo emisiwe uma kuphendulwa ngalokho okwemziwayo ekhishwe nguNgqongqoshe Wezezimali ngokwelulekwa Yibhodi Lamazinga Okuphendula;

"indlela yokwengamela" kusho indlela yokwengamela njengalokhu ichaziwe kwisigaba 4;

"inyanga" kusho enye yezinyanga eziyishumi nambili onyakeni;

"isabelo esikhulu" kusho enye yezingxenye lapho khona isabelo esigunyaziwe sePhalamende sehlukaniswa bese kuba yisamba sonke semali eyabiwe yaphasiswa yalezo zinto ezingaphansi kwaleyo ngxenye;

"Isabiwomali esigunyaziwe" kusho zonke izimali iPhalamende elizithola—

(a) zivela KwisiKhwama Sikazwelonke Sezimali ezabiwe ngeVoti kulandelwa umhlahlandlela woMthetho wezabelomali; kanye

(b) nezivela kwizimali zalo iPhalamende uqobo ngokwesigaba 18(1)*(b)*;

"Isigungu Sabaphathi" kusho uSomlomo WeNdlu Yesishayamthetho Sikazwelonke kanye Nosihlalo WoMkhandlu Kazwelonke Wezifundazwe; besebenza ngokubambisana;

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"fruitless and wasteful expenditure" means expenditure that was made in vain and would have been avoided had reasonable care been exercised;

"irregular expenditure" means expenditure, other than unauthorised expenditure, incurred in contravention of, or that is not in accordance with, a requirement of this Act or any other applicable legislation;

"main division" means one of the main segments into which Parliament's approved budget is divided and which specifies the total amount which is appropriated and approved for the items under that segment;

"month" means one of the 12 months of a calendar year;

"official" means an employee of Parliament or any other person to whom any function is delegated in terms of this Act;

"overspending"—

(a) in relation to the approved budget of Parliament, means causing expenditure to exceed the amount appropriated and approved for the approved budget; or

(b) in relation to a main division within the approved budget of Parliament, means causing expenditure under the main division to exceed the amount appropriated or approved for that main division;

"oversight mechanism" means the oversight mechanism contemplated in section 4;

"prescribe" means prescribe by regulation in accordance with section 65;

"Public Finance Management Act" means the Public Finance Management Act, 1999 (Act No. 1 of 1999);

"quarter" means any of the following periods in a financial year:

(a) 1 April to 30 June;

(b) 1 July to 30 September;

(c) 1 October to 31 December; or

(d) 1 January to 31 March;

"standards of generally recognised accounting practice" means an accounting practice complying with the standards issued by the Minister of Finance on the advice of the Accounting Standards Board;

"this Act" includes regulations issued in terms of section 65 and Schedules to the Act;

"unauthorised expenditure" means—

(a) overspending of Parliament's approved budget or a main division within that budget;

(b) any expenditure from Parliament's approved budget or a main division within that budget for a purpose unrelated to the approved budget or main division, subject to section 22; and

(c) any expenditure of donor funds for a purpose not specified in the agreement with the donor;

"vote" means that portion of Parliament's budget which forms part of an appropriation Act and which specifies the total amount of funds to be appropriated from the National Revenue Fund for Parliament.

Objects of this Act

2. The objects of this Act are—

(a) to ensure transparency, accountability and sound management of the revenue, expenditure, assets and liabilities of Parliament;

(b) to ensure a consultative relationship between Parliament and the National Treasury, conducted at a high level and based on respect for—

(i) the constitutional status of Parliament;

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"isabiwomali sonyaka sikazwelonke" kusho isabiwomali sonyaka sikazwelonke okukhulunywe ngaso kwisigaba sama-27(1) soMthetho Wokuphathwa Kwezimali Zomphakathi;

"isikhulu" kusho isisebenzi sePhalamende noma yimuphi-ke omunye umuntu onikwe umsebenzi ngokwemibandela yalo Mthetho;

"Isikhulu Esiphendula Ngokwenzekayo" kusho uNobhala wePhalamende, futhi kufaka phakathi, lapho kufanele khona, lowo muntu obambile okwesikhashana Njengomuntu OPhelandula Ngokwenzekayo;

"ivoti" lisho leyo ngxenye yesabelomali sePhalamende eyenza ingxenye yoMthetho wesabiwomali nebalula isamba semali yomxhaso okufanele sabiwe yisiKhwama Sezimali Sikazwelonke sePhalamende.

"lo Mthetho" kubalwa imithetho ekhishwe ngokulandela isigaba sama-65 namaSheduli oMthetho;

"ukusebenzisa imali weqise"—

(a) maqondana nesabelomali esamukelekile sePhalamende, kusho ukuthi ukusebenzisa ngokweqile isamba sesabiwomali esibekiwe semukelwa njenge sabelomali; noma

(b) maqondana nesabelo esikhulu sesabelomali sePhalamende esamukelekile, kusho ukuthi isabelo esikhulu sesabelomali sisebenziseke ngokweqile sedlule isamba esamukelwe noma esibekelwe leso sabelo esikhulu;

"ukusetshenziswa kwemali okungagunyaziwe" kusho—

(a) ukusetshenziswa okweqile kwesabelomali esigunyaziwe sePhalamende noma isabelo esikhulu ngaphakathi kwaleso sabelomali;

(b) noma yikuphi ukusetshenziswa kwesabelomali esigunyaziwe sePhalamende noma isabelo esikhulu ngaphakathi kwaleso sabelomali esisetshenziselwe into engaqondene nesabelomali esigunyaziwe noma isabelo esikhulu ngokulandela, isigaba sama-22; kanye

(c) nanoma yikuphi ukusetshenziswa kwemali yemixhaso isetshenziselwe into okungavunyelwananga ngayo nalowo muntu noma inhlangano enikelile;

"ukusetshenziswa kwezimali okungavumelekile" kusho ukusetshenziswa kwezimali, okungesikhona ukusetshenziswa kwezimali okungagunyaziwe, okwenzeka ngokweqa noma lokho okungahambisani nemibandela yalo Mthetho noma-ke yimuphi omunye umthetho ofanayo;

"ukusetshenziswa kwemali okungenambuyiselo nokumosha" kusho imali eyasetshenziselwa ize futhi eyayingagwemeka ukube kwakucoshelisiswe kahle ngaphambi kokuba isetshenziswe;

"umbiko wonyaka", kusho umbiko wonyaka okukhulunywe ngawo kwisigaba sama-55;

"UMthetho Wokuphathwa Kwezimali Zomphakathi" kusho uMthetho Wokuphathwa Kwezimali Zomphakathi, ka 1999 (uMthetho onguNo 1 ka 1999);

"umuntu oqashwe nguhulumeni" kusho

(a) ilungu lebhodi yabaqondisi lanoma iyiphi inkampani kamasipala;

(b) isikhulu sanoma yimuphi umasipala noma sanoma iyiphi inkampani kamasipala;

(c) isisebenzi sanoma yimuphi uMnyango kazwelonke noma wesifundazwe, inkampani yomphakathi kazwelonke noma yesifundazwe noma isikhungo esisemthethweni ngokulandela uMthetho Wokuphathwa Kwezimali Zomphakathi;

(d) ilungu lesigungu esiphendula ngesikwenzayo kunoma iyiphi inkampani yomphakathi kazwelonke noma yesifundazwe; noma

(e) isisebenzi sePhalamende noma sesishayamthetho sesifundazwe;

"unyaka wezimali" kusho unyaka ophela mhla zingama-31 kuMashi;

Izinhloso zalo Mthetho

2. Izinhloso zalo Mthetho yilezi—

(a) wukuqinisekisa ukuvezwa obala kokwenziwayo, ukuphendula ngokwenziwe nokuphathwa ngendlela kwezimali, ukusetshenziswa kwezimali, impahla yePhalamende nalokho okubhekelwe yilo;

(b) wukuqinisekisa ukubonisana okusezingeni eliphezulu phakathi kwePhalamende noMnyango Kazwelonke Wezimali, lokho kwenzelwe phezu kwesisekelo sokuhlonipha—

(i) isimo sokuzimela kwangokomthethosisekelo kwePhalamende;

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(ii) the constitutional requirements for the tabling of money bills;
(iii) budget processes, standards of generally recognised accounting practice, uniform expenditure classifications and the treasury norms and standards established in terms of the Public Finance Management Act; and
(iv) the fiscal policy of the national government;

(c) to provide the National Treasury with —
(i) an opportunity to make comments on proposed annual budgets and adjustments budgets of Parliament;
(ii) information on the proposed annual budget and adjustments budgets of Parliament for inclusion in the national annual budget and adjustments budgets; and
(iii) regular information on expenditure by Parliament;

(d) to provide for parliamentary oversight of Parliament's budgeting and expenditure through an appropriate oversight mechanism of Parliament; and

(e) to establish norms and standards for managing the financial affairs of provincial legislatures.

Norms and standards for provincial legislatures

3. Provincial legislatures must adhere to the norms and standards for financial management set out in Schedule 1.

CHAPTER 2

OVERSIGHT, EXECUTIVE AUTHORITY AND ADMINISTRATION OF ACT

Part 1: Oversight mechanism

Oversight mechanism

4. (1) An oversight mechanism of Parliament must maintain oversight of the financial management of Parliament by among other things—

(a) considering instructions issued by the Executive Authority in terms of section 37(5);

(b) considering the annual report submitted to Parliament in terms of section 60;

(c) considering instructions issued by the Executive Authority in terms of section 66; and

(d) performing any other functions specified in this Act or by the Rules of Parliament, or consistent with the objects of this Act.

(2) Representation on the oversight mechanism must be in accordance with the Joint Rules of Parliament, except that the members of the Executive Authority, the Deputy Speaker of the National Assembly and the permanent Deputy Chairperson of the National Council of Provinces —

(a) may not be members of the oversight mechanism; and

(b) may only participate in the deliberations of the oversight mechanism at the request of the oversight mechanism.

(3) The oversight mechanism may require the Accounting Officer and any other official of Parliament to appear before it.

(4) The oversight mechanism has the powers that committees of Parliament have under sections 56 and 69 of the Constitution.

Part 2: Executive Authority

Executive Authority

5. (1) The Executive Authority of Parliament is the Speaker of the National Assembly and the Chairperson of the National Council of Provinces, acting jointly.

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(ii) izidingo zangokomthethosisekelo zokuthi kukhulunywe ngemithethosivivinywa ezithinta ezezimali;

(iii) izindlela ezilandelwayo uma kwenziwa isabelomali, imigomo ejwayelekile elandelwayo uma kubalwa izimali, indlela eyodwa elandelwayo yokusebenzisa imali ngokuya ngemigomo ebekwe wuMthetho Wesikhwama Sezimali Zomphakathi; kanye

(iv) nenqubomgomo yezimali zikahulumeni kazwelonke;

(c) ukuhlinzeka isiKhwama Sezimali Sikazwelonke nge—

(i) thuba lokubeka umbono ngezabelomali esihlongozwayo zaminyaka yonke kanye nezabelomali zePhalamende zokuvala izikhala;

(ii) ulwazi ngesabelomali esihlongozwayo saminyaka yonke kanye nezabelomali zePhalamende zokuvala izikhala ukuze zifakwe kwisabelomali seminyaka yonke sikazwelonke kanye nezabelomali zokuvala izikhala; kanye

(iii) nokwazisa njalo ngokusetshenziswa kwezimali yiPhalamende;

(d) ukuhlinzeka ngokwenganyelwa kwesabelomali sePhalamende nokusetshenziswa kwemali kwenziwa yikomidi elibhekene nalo msebenzi ePhalamende; kanye

(e) nokudala izibophezelo nemigomo yokuphathwa kwezindaba zezimali zezishayamthetho zezifundazwe.

Izinkambiso nezindlela zokulinganisa zezishayamthetho zezifundazwe

3. Izishayamthetho zezifundazwe kufanele zibambelele kwizinkambiso nemigomo yokuphathwa kwezimali ngokulandela iSheduli 1.

ISAHLUKO 2

UKWENGAMELA, ISIGUNGU SABAPHATHI KANYE NOKUSETSHENZISWA KOMTHETHO

Ingxenye 1: Indlela yokwengamela

Indlela yokwengamela

4. (1) Indlela yokwengamela yePhalamende kufanele yengamele ukuphathwa kwezimali zePhalamende, ngokuthi phakathi kokunye—

(a) ibhekisise imiyalelo ekhishwe Yisigungu Sabaphathi ngokulandela isigaba sama-37(5);

(b) ibhekisisa umbiko wonyaka okhishelwe iPhalamende ngokulandela isigaba sama-60;

(c) ilandele imiyalelo ekhishwe Yisikhulu Esiphendula Ngokwenzekayo ngokulandela isigaba sama-66; kanye

(d) nokwenza nanoma yimuphi omunye umsebenzi obalulwe yilo Mthetho noma yiMithetho yePhalamende, noma ihambisane nezinhloso zalo Mthetho.

(2) Ukumeleleka ekomidini eliyindlela yokwengamela kufanele kuhambisane neMithetho Ehlangene yePhalamende ngaphandle-ke uma kuwukuthi amalungu Esigungu Sabaphathi, iPhini likaSomlomo Wesishayamthetho Sikazwelonke, kanye nalowo osebenza ngokugcwele njengePhini likaSihlalo woMkhandlu Kazwelonke Wezifundazwe—

(a) bengeke babe ngamalungu ekomidi elengamele indlela yokusebenza; nokuthi

(b) bangabamba iqhaza kuphela ezingxoxweni zekomidi ngokucelwa yilona.

(3) Ikomidi lokwengamela ukusebenza lingadinga ukuthi Isikhulu Esiphendula Ngokwenzekayo nanoma yisiphi-ke nje isikhulu sePhalamende sivele phambi kwalo.

(4) Ikomidi lokwengamela ukusebenza linamandla afana nalawo amakomidi ePhalamende anawo ngaphansi kwezigaba sama-56 kanye nesama-69 zoMthethosisekelo.

Ingxenye 2: Isigungu Sabaphathi

Isigungu Sabaphathi

5. (1) Isigungu Sabaphathi sePhalamende nguSomlomo Wesishayamthetho Sikazwelonke kanye noSihlalo woMkhandlu Wezifundazwe Kazwelonke, ngokubambisana.

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(2) The Executive Authority is accountable to Parliament for the sound financial management of Parliament.

(3) Members of the Executive Authority must act in accordance with the Code of Ethics in Schedule 2.

Part 3: Administration of Act

Accounting Officer

6. (1) The Secretary to Parliament is the Accounting Officer.

(2) The Accounting Officer is accountable to the Executive Authority for the financial management of Parliament.

General financial management functions

7. The Accounting Officer must ensure that—

(a) Parliament's resources are used effectively, efficiently, economically and transparently;

(b) full and proper records of the financial affairs of Parliament are kept;

(c) Parliament maintains effective, efficient and transparent systems of financial management, risk management, internal control and internal audit;

(d) Parliament complies with any obligations in relation to taxes, levies, duties, pensions, medical aid and auditing that may be imposed by legislation;

(e) unauthorised, irregular and fruitless and wasteful expenditure and other losses are prevented, and appropriate steps are taken where such expenditure has occurred;

(f) disciplinary action is instituted against any employee of Parliament who has allegedly committed an act of financial misconduct; and

(g) when appropriate, criminal proceedings are initiated against any person who has allegedly committed an offence in terms of section 69.

Performance of Accounting Officer

8. (1) The Executive Authority and the Accounting Officer must conclude a written performance agreement for the Accounting Officer annually.

(2) The performance agreement referred to in subsection (1) must—

(a) be concluded within a reasonable time after the Accounting Officer is employed and thereafter within one week after the start of each financial year;

(b) specify performance standards linked to the objectives and targets of Parliament's performance plan for the financial year;

(c) provide for an annual assessment of the Accounting Officer's performance by the Executive Authority; and

(d) specify the consequences of sub-standard performance.

(3) The provisions of this Act conferring responsibilities on the Accounting Officer are part of the performance agreement of an Accounting Officer.

(4) The annual assessment of the Accounting Officer's performance must take cognisance of the audit report on the annual financial statements of Parliament.

Acting Accounting Officer

9. If the post of Accounting Officer is vacant, or if the Accounting Officer is unable to perform the functions of the post, those functions must be performed by another official designated in writing by the Executive Authority.

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(2) Isigungu Sabaphathi sibika kwiPhalamende ngokuphathwa kahle kwezimali zePhalamende.

(3) Amalungu Esigungu Sabaphathi kufanele enze izinto ngokulandela imigomo ebekiwe kwiSheduli 2.

Ingxenye 3: Ukusetshenziswa koMthetho

Isikhulu Esiphendula Ngokwenzekayo

6. (1) UNobhala wePhalamende Yisikhulu Esiphendula Ngokwenzekayo.

(2) Isikhulu Esiphendula Ngokwenzekayo sibika Kwisigungu Sabaphathi mayelana nokuphathwa kwezimali zePhalamende.

Imisebenzi yokuphathwa kwezimali evamile

7. Isikhulu Esiphendula Ngokwenzekayo kufanele siqinisekise ukuthi—

(a) izimali zePhalamende zisetshenziswa kahle, ngokucophelela, ngokonga, futhi zisetshenziswa ekukhanyeni;

(b) wonke amarekhodi aphelele ezindaba zezimali zePhalamende ayagcinwa;

(c) iPhalamende lisebenzisa izindlela ezisebenzayo, eziqondile kanye nezikhanyayo, ukuphatha izimali, nezindlela zokugwema izinhlekelele, ukulawula kwangaphakathi, kanye nokucwaningwa kwamabhuku kwangaphakathi;

(d) iPhalamende lihambisana nanoma yisiphi isibopho esimayelana nezintela, amalevi, izintela zezimpahla, izimpesheni zabasebenzi, usizo lwezokwelashwa kanye nokucwaningwa kwamabhuku okungase kubekwe ngumthetho;

(e) linqande ukusetshenziswa kwemali okungagunyaziwe, okungahambi ngendlela nokungenamsebenzi nokumoshayo, kanye nokunye ukulahlekelwa futhi lithathe izinyathelo ezifanelekile uma kuke kwabakhona into enjalo;

(f) noma yimuphi umsebenzi wePhalamende osolwa ngokungaphathi kahle izimali zePhalamende uthathelwa izinyathelo zokuqondiswa kwezigwegwe; nokuthi

(g) uma kudingeka, izinyathelo zokwethesa icala lobugebengu lowo osolwa ngokwephula umthetho ngokulandela isigaba sam-69 kumele zithathwe.

Ukusebenza Kwesikhulu Esiphendula Ngokwenzekayo

8. (1) Isigungu Sabaphathi kanye Nesikhulu Esiphendula Ngokwenzekayo kufanele benze isivumelwano sokusebenza Kwesikhulu Esiphendula Ngokwenzekayo esibhalwe phansi kanye ngonyaka.

(2) Lesi sivumelwano sokusebenza okukhulunywe ngaso esigatshaneni (1) kufanele—

(a) senziwe siqedwe esikhathini esingengakanani ngemva kokuthi Isikhulu Esiphendula Ngokwenzekayo siqashiwe bese kuthi emva kwalokho-ke senziwe ngaphambi kokuphela kwesonto ngemva kokuqala konyaka wezimali;

(b) sicacise imigomo yokusebenza ehambisana nezinhloso nalokho okubhekwe ngamasu emigomo yokusebenza kwePhalamende ngalowo nyaka wezimali;

(c) sihlinzeke ngemiphumela yokuhlolwa kokusebenza konyaka Kwesikhulu Esiphendula Ngokwenzekayo okwenziwe Yisigungu Sabaphathi; nanokuthi

(d) sisho imiphumela yokusebenza okusezingeni eliphansi.

(3) Izihlinzeko zalo Mthetho ezethwesa imithwalo ethile Kwisikhulu Esiphendula Ngokwenzekayo ziyingxenye yesivumelwano sokusebenza Sesikhulu Esiphendula Ngokwenzekayo.

(4) Ukuhlolwa kwaminyaka yonke komsebenzi Wesikhulu Esiphendula Ngokwenzekayo kufanele kuqikelele ubukhona bombiko wokucwaningwa kwamabhuku okusesitatimendeni sePhalamende sezimali sokuphela konyaka.

Ibamba Lesikhulu Esiphendula Ngokwenzekayo

9. Uma isikhala Sesikhulu Esiphendula Ngokwenzekayo singenamuntu, noma Isikhulu Esiphendula Ngokwenzekayo singakwazi ukwenza imisebenzi eyenziwa kulo msebenzi, leyo misebenzi kufanele yenziwe esinye isikhulu esinikwe amandla okwenza lokho ngokubhala phansi Yisigungu Sabaphathi.

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Delegation of powers and duties by Accounting Officer

10. (1) The Accounting Officer may delegate any powers or duties conferred on the Accounting Officer by this Act to an official of Parliament in accordance with a system of delegation.

(2) The Accounting Officer must develop the system of delegation in consultation with the Executive Authority and it must—

(a) maximise administrative and operational efficiency; and

(b) provide adequate checks and balances in the financial management of Parliament.

(3) The Accounting Officer must regularly review delegations made in terms of subsection (1) and, if necessary, amend or withdraw any of those delegations.

(4) A delegation in terms of subsection (1)—

(a) must be in writing;

(b) is subject to any limitations and conditions the Accounting Officer may impose;

(c) may be to an individual or to the holder of a specific post in the administration of Parliament;

(d) may authorise that official to sub-delegate, in writing, the delegated power or duty to another official, or to the holder of a specific post in the administration of Parliament; and

(e) does not divest the Accounting Officer of responsibility for the exercise of the delegated power or the performance of the delegated duty.

(5) The Accounting Officer may confirm, vary or revoke any decision taken by an official in terms of a delegation under subsection (1), subject to any rights that may have become vested as a consequence of the decision.

Responsibilities of officials

11. Every official who exercises financial management responsibilities must—

(a) comply with the provisions of this Act, to the extent applicable to that official;

(b) comply with the terms of any delegation in terms of section 10; and

(c) take all reasonable steps within that official's area of responsibility to ensure that—

(i) Parliament's system of financial management and internal control is implemented diligently;

(ii) Parliament's financial and other resources are used effectively, efficiently, economically and transparently;

(iii) any unauthorised expenditure, irregular expenditure, fruitless and wasteful expenditure and other losses are prevented, and, when such expenditure or losses occur, are reported to the Accounting Officer;

(iv) all revenue due to Parliament is collected; and

(v) Parliament's assets and liabilities are managed effectively, and that assets are safeguarded and maintained to the extent necessary.

Fiduciary responsibilities

12. (1) The Accounting Officer and other officials with responsibility under this Act must—

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Ukwabiwa kwamandla nemisebenzi Yisikhulu Esiphendula Ngokwenzekayo

10. (1) Isikhulu Esiphendula Ngokwenzekayo singadlulisela noma yimaphi amandla noma imisebenzi enikwe Isikhulu Esiphendula Ngokwenzekayo ngokwalo Mthetho *kwesinye isikhulu sePhalamende ngokulandela imigudu yokudluliswa kwamandla.*

(2) Isikhulu Esiphendula Ngokwenzekayo kufanele sakhe indlela yokwaba umsebenzi ngemva kokuthintana Nesigungu Sabaphathi futhi kufanele—

(a) senze ukuphatha kanye nokusebenza kube wokuqeqeshekile; futhi

(b) sinikezele ngokuhlola okwanele kanye nokubhalansisa ukuphathwa kwezimali zePhalamende.

(3) Isikhulu Esiphendula Ngokwenzekayo kumele sibuyekeze njalo ngemuva kwesikhashana amandla kanye nemisebenzi enikezwe ngohambisana nesigatshana (1) futhi, uma kunesidingo, sichibiyele noma sihoxise amanye alawo mandla kanye nemisebenzi.

(4) Ukunikwa amandla kanye nemisebenzi ngokuhambisana nesigatshana (1)—

(a) kufanele kube ngokubhalwe phansi;

(b) kuncike kwinoma yimiphi imikhawulo kanye nezimiselo Isikhulu Esiphendula Ngokwenzekayo esingayibeka;

(c) kungaba kumuntu othile noma kumuntu onesikhundla esiphathelene nokusebenza kwePhalamende;

(d) kungagunyaza leso sikhulu sePhalamende ukuthi naso sinike ongaphansi *kwaso amandla kanye nomsebenzi, ngokubhala phansi, amandla kanye* nemisebenzi kwesinye isikhulu sePhalamende, noma kumuntu onesikhundla esiphathelene nokusebenza kwePhalamende; futhi

(e) akwephuci Isikhulu Esiphendula Ngokwenzekayo ilungelo lokusebenzisa amandla esiwanikiwe noma ukwenza umsebenzi eisiwunikiwe.

(5) Isikhulu Esiphendula Ngokwenzekayo singafakazela, siguqule noma sichithe noma yisiphi isinqumo esithathwe isikhulu sePhalamende ngaphansi kokunikwa kwamandla kanye nemisebenzi ngaphansi kwesigatshana (1), kuncike kumalungelo angabe egunyaziwe ngenxa yalesi sinqumo.

Izibophezelo zezikhulu

11. Isikhulu ngasinye esinesibophezelo sokusebenza ngokuphathwa kwezimali kufanele—

(a) sihambisane nemigomo yalo Mthetho, ngendlela leso sikhulu okufanele siyilandele ngayo;

(b) sihambisane nezivumelwano zokunikwa amandla kanye nemisebenzi ngokuhambisana nesigaba se-10; futhi

(c) sithathe zonke izinyathelo eziphusile ngaphansi kwezibophezelo zaleso sikhulu ukuqinisekisa ukuthi—

(i) izinhlelo zokuphatha izimali zePhalamende kanye nokubekwa kwezinto phansi kweso elibukhali ngaphakathi kuqaliswa ngokukhuthala;

(ii) izimali kanye nokunye okunjengezimali kwePhalamende kusetshenziswa ngendlela efanele, eyanele, eyongayo futhi nangomgomo wokwenzela izinto ekukhanyeni;

(iii) noma yikuphi ukusetshenziswa kwezimali okungagunyaziwe, ukusetshenziswa kwezimali okungekho emthethweni, ukusetshenziswa kwezimali ngendlela engenanzuzo kanye nokusetshenziswa ngendlela engafanele kwezimali kanye nokunye okubangela ukulahleka kwezimali kuyagwenywa, futhi, uma lendlela yokusetshenziswa kwezimali noma ukulahleka kwezimali kwenzeka, kwaziswa Isikhulu Esiphendula Ngokwenzekayo;

(iv) zonke izimali okumele zikhokhelwe iPhalamende ziyaqoqwa; futhi

(v) yonke impahla yePhalamende kanye nezikweletu zePhalamende kuphathwa ngendlela efanele, nokuthi impahla ilondolozwa futhi igcinwa isesimweni esifanele.

Izibophezelo zokwethembeka

12. (1) Isikhulu Esiphendula Ngokwenzekayo kanye nezinye izikhulu zePhalamende ezinezibophezelo ngaphansi kwalo Mthetho kufanele—

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(a) act with fidelity, honesty, integrity and in the best interests of Parliament in managing its financial affairs;

(b) disclose all material facts which are available to that person or reasonably discoverable, and which in any way might influence any decision or action in terms of this Act; and

(c) seek to prevent any prejudice to the financial interests and good reputation of Parliament.

(2) For the purposes of subsection 1*(b)*, any disclosure must be made—

(a) in the case of the Accounting Officer to the Executive Authority; and

(b) in the case of any other person, to the Accounting Officer.

(3) No person having any responsibility under this Act—

(a) may act in a way that is inconsistent with the Act; or

(b) may use their position or any confidential information obtained in the exercise of their responsibilities for personal gain or to benefit improperly themselves or any other person.

CHAPTER 3

PLANNING AND BUDGETING

Preparation of strategic plan, annual performance plan and budget

13. The Executive Authority must—

(a) oversee the preparation of Parliament's strategic plan, annual performance plan, budget and adjustments budgets in accordance with this Chapter; and

(b) table the strategic plan and annual performance plan in Parliament.

Strategic plan

14. (1) Within six months after an election of the National Assembly, or by another date determined by Parliament, the Accounting Officer must prepare and present to the Executive Authority a draft strategic plan for Parliament's administration.

(2) The strategic plan for Parliament's administration must—

(a) cover the following five years or other period determined by Parliament;

(b) specify the priorities of Parliament's administration for the period of the plan;

(c) include objectives and outcomes for each programme of Parliament;

(d) include multi-year projections of all revenue and expenditure; and

(e) include performance measures and indicators for assessing the administration's performance in implementing the strategic plan.

Annual performance plan

15. (1) At least ten months prior to the start of the financial year, the Accounting Officer must prepare a draft annual performance plan for Parliament and present it to the Executive Authority.

(2) The annual performance plan must—

(a) cover the following financial year and the two financial years thereafter or other period determined by Parliament;

(b) indicate any changes to Parliament's priorities as set out in the strategic plan prepared in terms of section 14;

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(a) zisebenze ngokwethembeka, ngeqiniso, ngobuqotho kanye nangendlela engasiza iPhalamende ekuphatheni izindaba zezimali zalo;

(b) badalule zonke izinto eziyiqiniso elibambekayo ezitholakala kumuntu othile noma eziqondekayo ezitholakayo, futhi okungenzeka ukuthi zibe nomthelela kunoma yisiphi isinqumo noma isinyathelo ngaphansi kwalo Mthetho; futhi

(c) bazame ukugwema noma iyiphi ingcindezi engaba kwizinto ezithinta izimali kanye nokugcina igama elihle lePhalamende.

(2) Ngokwezinhloso zesigatshana 1*(b)*, konke okudalulwayo kufanele kwenziwe—

(a) Kwisigungu Sabaphathi uma kwenziwa Yisikhulu Esiphendula Ngokwenzekayo; bese

(b) kuthi uma kwenziwa yinoma yimuphi omunye umuntu kwenziwe Kwisikhulu Esiphendula Ngokwenzekayo.

(3) Akukho muntu ongathi enesibophezelo ngaphansi kwalo Mthetho—

(a) ongaziphatha ngendlela engahambisani nalo Mthetho; noma

(b) ongasebenzisa isikhundla sakhe noma noma yiluphi ulwazi oluyimfihlo aluthole enza umsebenzi wakhe ukuze azenzele inzuzo noma ukuzuza kwakhe noma omunye umuntu ngendlela engafanele.

ISAHLUKO 3

UKUHLELA NOKUBEKA IMALI ECELENI

Ukulungiselela isu lokuhlela, uhlelo lokusebenza lonyaka kanye nesabiwomali

13. Isigungu Sabaphathi kufanele—

(a) sengamele ukulungiselelwa isu lokuhlela lwePhalamende, uhlelo okuzoqhutshwa ngalo lonyaka, isabiwomali kanye nokulungiswa kwesabiwo mali ngokuhambisana nalesi Sahluko; futhi

(b) sibeke ezithebeni isu lokuhlela okuzoqhutshwa ngalo kanye nohlelo lonyaka okuzoqhutshwa ngalo ePhalamende.

Isu lokuhlela

14. (1) Kungakapheli izinyanga eziyisithupha ngemuva kokhetho lweNdlu yesiShayamthetho Sikazwelonke, noma ngolunye usuku olunqunywe yiPhalamende, Isikhulu Esiphendula Ngokwenzekayo kumele silungise bese sethula phambi Kwesigungu Sabaphathi isiphakamiso sohlelo okuzoqhutshwa ngalo ekusebenzeni kwePhalamende.

(2) Isu lokuhlela kokusebenza kwePhalamende kufanele—

(a) lihlanganise uhlelo okuzoqhutshwa ngalo lweminyaka emihlanu elandelayo noma isikhathi esiyonqunywa yiPhalamende;

(b) licacise okuzoqalwa ngakho ekuphathweni kwePhalamende ngaleso sikhathi esinqunyelwe uhlelo;

(c) lihlanganise okuphokophelwe kanye nesiphetho esilindelwe ngohlelo ngalunye lwePhalamende;

(d) lihlanganise ukunika isithombe ngeminyaka eminingi mayelana nezimali eziqoqiwe kanye nezisetshenzisiwe; futhi

(e) lihlanganise izindlela zokukala ukusebenza kanye nezinkomba zokuhlola ukusebenza kophiko lwezokwenziwa komsebenzi neziyokwenza ukuthi isu lokuhlela ukusebenza lisebenze.

Uhlelo lokusebenza lonyaka

15. (1) Okungenani kungakapheli izinyanga eziyishumi ezandulela ukuqala konyaka wezezimali, Isikhulu Esiphendula Ngokwenzekayo kumele silungise isiphakamiso sohlelo lokusebenza konyaka ePhalamende bese silwethula Kwisigungu Sabaphathi.

(2) Uhlelo lokusebenza konyaka kufanele—

(a) luhlanganise unyaka wezimali olandelayo kanye neminyaka yezimali emibili elandela emva kwalowo noma isikhathi esiyonqunywa yiPhalamende;

(b) lukhombise noma yiziphi izinguquko kulokho iPhalamende ebelihlele ukuqala ngakho ngokuhambisana nesigaba se-14;

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(c) update the projections of revenue and expenditure presented in the strategic plan;

(d) specify performance targets related to each of the performance measures and indicators for assessing Parliament's performance in achieving the objectives and outcomes detailed in the strategic plan; and

(e) provide details of Parliament's donor funded projects, including—

(i) the donors and the amounts being given;

(ii) the purposes of the projects; and

(iii) performance measures and indicators for assessing Parliament's performance in achieving the purposes of the projects.

Annual Budget

16. (1) At least ten months prior to the start of the financial year, the Accounting Officer must prepare a draft budget for Parliament and present it to the Executive Authority.

(2) Parliament's budget must—

(a) cover the following financial year and the two financial years thereafter or other period determined by Parliament;

(b) specify Parliament's expected revenues distinguishing between—

(i) funds to be appropriated through the annual national budget;

(ii) funds that are a direct charge against the National Revenue Fund; and

(iii) funds derived from Parliament's own revenue sources, excluding donor funds;

(c) specify Parliament's proposed expenditure requirements per main division within the budget, distinguishing between the sources of funds identified in paragraph *(b)*;

(d) specify the purpose of each main division within the budget and provide explanations and other information substantiating the amounts proposed in terms of paragraphs *(b)* and *(c)*;

(e) specify the allocations to Members of Parliament and political parties made in terms section 34, providing details of the different purposes for which allocations are made and the amounts allocated for such purposes;

(f) provide details of all transfers to other entities;

(g) contain a schedule of planned expenditure under Parliament's donor funded projects; and

(h) be in accordance with the format prescribed under section 65, for the purpose of maintaining consistency with the format followed by other organs of state.

Submission of drafts of strategic plan, annual performance plan and budget

17. The Executive Authority must—

(a) after consultation with the Minister of Finance, determine a process for submitting Parliament's budget and adjustments budget to the National Treasury;

(b) consult with the Minister of Finance before the budget and adjustments budget are submitted to the National Treasury;

(c) submit the budget and adjustments budget to the National Treasury; and

(d) represent Parliament in any discussions with the Minister of Finance on any aspect of Parliament's budget or adjustments budget.

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(c) luhlale njalo lubheka eminye imibiko ngezimali okulindeleke ukuba ziqoqwe kanye nendlela lezo zimali ezizosetshenziswa ngayo njengoba kubekwe kuhlelo okuzoqhutshwa ngalo;

(d) lucacise ngokuphokophelwe ngokusebenza okuphathelene nokubhekwa kanye nezinkomba zokuhlola ukusebenza kwePhalamende ekufinyeleleni kokuphokophelwe kanye nesiphetho esilindelekile njengoba kubekwe kuhlelo okuzoqhutshwa ngalo; futhi

(e) lunikeze imininingwane ngezinhlelo zePhalamende ezisebenza ngezimali ezinikeliwe, okubalwa phakathi kwayo—

(i) imininingwane yabanikele ngezimali kanye nenani lezimali abazinikelile;

(ii) izinhloso zalezi zinhlelo; kanye

(iii) nemigomo ezolandelwa kanye nezinkomba ukuze kuhlolwe ukusebenza kwePhalamende ekuphumeleleni ukufeza izinhloso zezinhlelo.

Isabiwomali Sonyaka

16. (1) Okungenani kungakapheli izinyanga eziyishumi ezandulela ukuqala konyaka wezezimali, Isikhulu Esiphendula Ngokwenzekayo kumele silungise uhlaka lwesabiwomali bese silwethula Kwisigungu Sabaphathi.

(2) Isabiwomali sePhalamende kufanele—

(a) sihlanganise unyaka wezimali olandelayo kanye neminyaka yezezimali emibili elandela emva kwalowo noma isikhathi esiyonqunywa yiPhalamende;

(b) sicacise ngemali okulindeleke ukuba iqoqwe yiPhalamende sihlukanise phakathi kwe—

(i) zimali ezizothathwa kwisabiwo mali sikazwelonke;

(ii) zimali ezithathwe ngqo kwisiKhwama Sezimali eziqoqiwe Sikazwelonke; kanye

(iii) nezimali ezitholakele ngezindlela ezisetshenziswe yiPhalamende, okungahlanganisi izimali ezinikeliwe;

(c) sicacise ngendlela isigaba esikhulu ngasinye esihlele ukusebenzisa isabiwomali ngayo ngokwesidingo saso, ngokuhlukanisa umthombo wezezimali njengoba kuchaziwe kwipharagrafu *(b)*;

(d) sicacise ngezinhloso zesigaba esikhulu ngasinye ngaphansi kwesabiwomali bese sinikeza eminye imininingwane esekela izimali okuhlelwe ukuthi zisetshenziswe ngokuphathelene nepharagrafu *(b)* kanye nepharagrafu *(c)*;

(e) sicacise ngezimali ezabelwe amaLungu ePhalamende kanye namaqembu ezepolitiki ngokuphathelene nesigaba sama-34, sinike nemininingwane ngezinhloso ezehlukene ekwabiwe ngazo imali kanye nenani lezimali ezabelwe lezi zinhloso;

(f) sinike imininingwane yezimali ezidluliselwe kwezinye izikhungo;

(g) siqukathe uhlelo okuhlelwe ngalo ukuthi kusetshenziswe izimali ngaphansi kwezinhlelo zePhalamende ezinikelelwa izimali; futhi

(h) sihambisane nendlela ebekwe ngaphansi kwesigaba sama-65, ngenhloso yokugcina umgqigqo olandelwa ngezinye izinhlaka zombuso.

Ukulethwa kwezinhlaka zohlaka lwesu lokusebenza, uhlelo lokusebenza lonyaka kanye nesabiwomali

17. Isigungu Sabaphathi kufanele—

(a) ngemuva kokuxoxisana noNgqongqoshe Wezezimali, sisho uhlelo oluzolandelwa ekufakweni kwesabiwomali sePhalamende kanye nesabiwomali sokwengeza okuyofakwa KwisiKhwama Sikazwelonke;

(b) sithintane noNgqongqoshe Wezezimali ngaphambi kokuba isabiwomali kanye nohlaka lwesabiwomali sokwengeza kuyiswe KwisiKhwama Sikazwelonke;

(c) sethule isabiwomali kanye nesabiwomali sokwengeza KwisiKhwama Sikazwelonke; futhi

(d) simele iPhalamende kunoma yiziphi izingxoxo noNgqongqoshe Wezezimali nganoma yini ethinta isabiwomali sePhalamende kanye nesabiwomali sokwengeza.

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Annual appropriations and approvals

18. (1) For each financial year, Parliament must—

(a) appropriate funds contemplated in section 16(2)*(b)*(i) in the annual national budget; and

(b) approve the use of the funds contemplated in section 16(2)*(b)*(iii).

(2) Any revision of an appropriation in terms of subsection (1)*(a)* must be made—

(a) by a national adjustments budget referred to in section 30 of the Public Finance Management Act; and

(b) in accordance with the procedure set out in section 17(2).

(3) Any revision of an approval in terms of subsection (1)*(b)* must be approved by Parliament.

Expenditure before Parliament's annual budget is passed

19. (1) If Parliament does not pass its annual budget before the start of the financial year to which it relates—

(a) funds may be withdrawn from the National Revenue Fund for the requirements of Parliament during that financial year as a direct charge against the Fund until the budget is passed; and

(b) funds from Parliament's own revenue sources may be used to meet the requirements of Parliament.

(2) Funds made available to Parliament in terms of subsection (1) may not—

(a) during the first four months of the financial year, exceed forty-five per cent of the total amount in the previous approved budget;

(b) during each of the following months, exceed ten per cent of the total amount in the previous approved budget; or

(c) in aggregate, exceed the total amount appropriated and approved in the previous approved budget.

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

Unauthorised expenditure

20. (1) This section applies to any unauthorised expenditure incurred by Parliament, other than the unauthorised expenditure of donor funds.

(2) Unauthorised expenditure incurred by Parliament does not become a charge against the National Revenue Fund, unless—

(a) the expenditure is an overspending of Parliament's approved budget and Parliament appropriates an additional amount to cover the overspending; or

(b) the expenditure is unauthorised for another reason and Parliament authorises the expenditure as a direct charge against the National Revenue Fund.

(3) Parliament must advise the National Treasury of any unauthorised expenditure that is authorised in terms of subsection (2).

(4) If Parliament authorises unauthorised expenditure in terms of subsection (2) but does not appropriate an additional amount to cover the amount of the unauthorised expenditure, the unauthorised expenditure becomes a charge against Parliament's own funds.

(5) Any unauthorised expenditure that Parliament does not approve must be recovered from the person responsible for the unauthorised expenditure.

Unauthorised expenditure of donor funds

21. (1) Any unauthorised expenditure of donor funds that Parliament approves becomes a charge against Parliament's own funds.

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Izabelo zonyaka kanye nokuphasiswa kwazo

18. (1) Ngonyaka wezezimali ngamunye, iPhalamende kufanele—

(a) lihlukanise izimali njengoba kubekwe kwisigaba 16(2)*(b)*(i) sesabiwomali sikazwelonke sonyaka; bese

(b) livuma kusetshenziswa izimali njengoba kubekwe kwisigaba 16(2)*(b)*(iii).

(2) Noma yikuphi ukubuyekezwa kwesabelomali ngokwesigatshana (1)*(a)* kufanele kwenziwe—

(a) ngesabiwomali sikazwelonke esicashunwe kwisigaba sama-30 soMthetho Wokuphathwa Kwezimali Zomphakathi; futhi

(b) ngokuhambisana nemigomo ebekwe kwisigaba 17(2).

(3) Noma yikuphi ukubuyekezwa kwemvume ngokuhambisana nesigatshana (1)*(b)* kufanele kuphasiswe yiPhalamende.

Izimali ezisetshenzisiwe ngaphambi kokuphasiswa kwesabiwomali sePhalamende

19. (1) Uma iPhalamende lingaphumelelisi isabiwomali salo sonyaka ngaphambi kokuqala konyaka wezezimali elikuwo—

(a) izimali zingathathwa kwisiKhwama Sokuqoqwa Kwezimali Sikazwelonke ngqo ukuze kwenziwe izidingo zePhalamende ngalowo nyaka wezimali kuze kube isabiwomali siyaphunyeleliswa; futhi

(b) izimali ezitholakale ngezindlela ezisetshenziswe iPhalamende ukuthola *izimali zingasetshenziselwa ukubhekana nezidingo zePhalamende.*

(2) Izimali ezinikwe iPhalamende ngaphansi kwesigatshana (1) akumele—

(a) ezinyangeni zokuqala ezine zonyaka wezimali, zeve kumaphesenti angamashumi amane nanhlanu esamba sonke sesabiwomali esiphasiswe ngokwedlule;

(b) kwinyanga ngayinye kwezilandelayo; zeve kumaphesenti ayishumi esamba sonke sesabiwomali esiphasiswe ngokwedlule; noma

(c) imali yonke uma isihlanganisiwe, yeve kwimali ehlukanisiwe yaphinde yaphasiswa kwisabiwomali esiphasiswe ngokwedlule.

(3) Izimali ezibekwe ngokwesigatshana (1) akuzona ezinye izimali ezinezezelwe kulezo *ezihlukanisiwe noma ezigunyaziwe ngalowo nyaka wezimali, futhi zonke* izimali ezithathiwe noma ezisetshenzisiwe ngokuhambisana naleso sigatshana kumele zithathwe njengengxenye yezimali ezihlukanisiwe zaphsasiswa yisabiwomali salowo nyaka wezimali.

Ukusetshenziswa kwezimali okungagunyaziwe

20. (1) Lesi sigaba sibhekene nanoma yikuphi ukusetshenziswa kwezimali okungagunyaziwe okungenisa iPhalamende ezikweletini, ngaphandle kokusetshenziswa kwezimali okungagunyaziwe kwezimali ezinikeliwe.

(2) Ukusetshenziswa kwezimali okungagunyaziwe yiPhalamende akubi yicala KwisiKhwama Sikazwelonke, ngaphandle-ke uma—

(a) lokho kusetshenziswa kwezimali kungukusetshenziswa ngokweqile kwesabiwomali esigunyaziwe sePhalamende bese iPhalamende laba isamba esengeziwe ukuze likhokhe imali esetshenziswe ngokweqile; noma

(b) izindleko zingagunyazwanga ngesinye isizathu bese iPhalamende ligunyaza izindleko njengenhlawulo ebhekene ngqo neiKhwama Sikazwelonke.

(3) IPhalamende kufanele leluleke isiKhwama Sikazwelonke nganoma yiziphi izindleko ezingavumelekile kodwa ezigunyazwe kuphela ngokwesigatshana (2).

(4) Uma iPhalamende ligunyaza izindleko ezingavumelekile ngokwesigatshana (2) kodwa lingasabi isamba esengeziwe ukuze likhokhe imali yezindleko ezingavumelekile, izindleko ezingavumelekile ziba inhlawulo ebhekene nesiKhwama sePhalamende uqobo.

(5) Noma yiziphi izindleko ezingavumelekile iPhalamende elingazigunyazi kufanele zikhokhiswe lowo muntu okunguyena osebenzise izimali ezingagunyaziwe.

Ukusetshenziswa okungagunyaziwe kwezimali ezivela kubaxhasi

21. (1) Noma yiziphi izindleko ezingavumelekile zezimali ezivela kubaxhasi iPhalamende elizigunyazile ziba yinhlawulo ebhekene nesiKhwama sePhalamende uqobo.

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(2) Any unauthorised expenditure of donor funds that Parliament does not approve must be recovered from the person responsible for the unauthorised expenditure.

Virement between main divisions within the approved budget

22. (1) The Accounting Officer may use a saving in the total amount appropriated or approved under a main division within Parliament's approved budget towards defraying excess expenditure under another main division within the approved budget, unless the Executive Authority directs otherwise.

(2) The Accounting Officer must obtain the written permission of the Executive Authority to defray excess expenditure contemplated in subsection (1) from the savings of an amount—

(a) specifically and exclusively appropriated or approved for a purpose mentioned under a main division within the approved budget;

(b) appropriated or approved for transfer to another institution; or

(c) appropriated or approved for capital expenditure when used to defray current expenditure.

(3) The amount of a saving under a main division of Parliament's approved budget that may be used in terms of subsection (1), may not exceed eight per cent of the amount appropriated and approved under that main division.

(4) This section does not authorise the use of a saving of an amount that is a direct charge against the National Revenue Fund in order to supplement Parliament's appropriated funds.

(5) The Executive Authority may make regulations or issue instructions in accordance with sections 65 and 66 respectively concerning the application of this section.

Treatment of unspent funds

23. (1) Parliament is not required to return to the National Revenue Fund any money appropriated or approved for a particular financial year but not spent in that year.

(2) Funds appropriated for, but not spent in, a particular financial year must be regarded as funds derived from Parliament's own revenue sources, and the approval of their use in subsequent financial years must be in accordance with section 18(1)*(b)*.

(3) Funds derived from Parliament's own revenue sources that are approved for a particular financial year, but not spent in that year, must be approved for use in subsequent financial years in accordance with section 18(1)*(b)*.

CHAPTER 4

CASH MANAGEMENT AND INVESTMENT

Cash management and investment policy

24. (1) The Executive Authority must prescribe in accordance with section 65 an appropriate policy—

(a) to ensure efficient and effective banking and cash management; and

(b) for investing money not immediately required.

(2) The Accounting Officer is responsible for establishing systems and procedures for the effective implementation of the policy prescribed in terms of subsection (1).

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(2) Noma yiziphi izindleko ezingavumelekile zezimali ezivela kubaxhasi iPhalamende elingazigunyazi kufanele zikhokhiswe lowo muntu okunguyena osebenzise izimali ezingagunyaziwe.

Ukudluliselwa kwezimali phakathi kwezabelo ezinkulu ezikhona kwisabiwomali esigunyaziwe

22. (1) Isikhulu Esiphendula Ngokwenzekayo singasebenzisa imali eyongiwe esambeni sesabelomali noma egunyazwe ngaphansi kwesabelo esikhulu esikhona kwisabiwomali esigunyaziwe sePhalamende ekukhokheni izindleko ezeqile ngaphansi kwesinye isabelo esikhulu esikhona kwisabiwomali esigunyaziwe, ngaphandle-ke uma Isigungu Sabaphathi siyalela ngenye indlela.

(2) Isikhulu Esiphendula Ngokwenzekayo kufanele sithole imvume ebhalwe phansi Kwisigungu Sabaphathi ukukhokha izindleko ezeqile ezichazwe kabanzi kwisigatshana (1) ezimalini ezongiwe zesamba—

(a) esibhekene ngqo nesabelwe kuphela noma esigunyazelwe inhloso edaluliwe ngaphansi kwesabelo esikhulu esikhona kwisabiwomali esigunyaziwe;

(b) esabelwe kumbe esigunyazelwe ukudluliselwa kwesinye isikhungo; noma

(c) esabelwe kumbe esigunyazelwe izindleko zokuqhuba umsebenzi uma sisetshenziselwa ukukhokha izindleko ezikhona.

(3) Isamba semali eyongiwe ngaphansi kwesabelo esikhulu sesabiwomali sePhalamende esigunyaziwe esingasetshenziswa ngokwesigatshana (1), akumele sidlule kumaphesenti ayisi-8 esamba esabelwe kumbe esigunyazwe ngaphansi kwaleso sabelo esikhulu.

(4) Lesi sigaba asikuvumeli ukusetshenziswa kwemali eyongiwe yesamba esiyinhlawulo ebhekene ngqo nesiKhwama Sikazwelonke Sezimali ukuze kugcwaliselwe izabelomali zePhalamende.

(5) Isigungu Sabaphathi singenza imithetho noma sinikezele ngemiyalelo ehambisanayo nezigaba sama-65 kanye nesama-66 ngokulandelana maqondana nokusetshenziswa kwalesi sigaba.

Ukuphathwa kwezimali ezingasetshenziswangwa

23. (1) IPhalamende akudingekile ukuthi libuyisele esiKhwameni Sikazwelonke Sezimali izimali ezabelwe unyaka othile wezimali kodwa zangasetshenziswa kulowo nyaka.

(2) Izimali ezisuke zabelwe unyaka mumbe, kodwa zangasetshenziswa kulowo nyaka wezimali kufanele zithathwe njengezimali ezisuke zivele emithonjeni yePhalamende yokuqoqa izimali, kanti ukugunyazwa kokusetshenziswa kwazo eminyakeni elandelayo yezimali kufanele kuhambisane nesigaba 18(1)*(b)*.

(3) Izimali ezizuzwe emithonjeni yePhalamende yokuqoqa izimali ezigunyazelwe unyaka wezimali othile, kodwa ezingasetshenziswanga kulowo nyaka, kufanele zigunyazelwe ukusetshenziswa eminyakeni elandelayo yezimali ngokwesigaba 18(1)*(b)*.

ISAHLUKO 4

UKUPHATHWA KWEZIMALI KANYE NOKUTSHALWA KWAZO

Ukuphathwa kwezimali kanye nenqubomgomo yokutshalwa kwezimali

24. (1) Isigungu Sabaphathi kufanele sinqume ngokwesigaba 65 inqubomgomo efanelekile—

(a) ukuqinisekisa ukuphathwa kwezimali kanye nokubhanga okwanelisayo nokuyimpumelelo; kanye

(b) nokutshala imali engezukudingeka ngokushesha.

(2) Isikhulu Esiphendula Ngokwenzekayo kuwumsebenzi wakhe ukuba aqinise izinhlelo kanye nezinqubo eziyimpumelelo zokufezekisa inqubomgomo enqunywe ngokwesigatshana (1).

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Opening of bank accounts

25. (1) The Accounting Officer, with the approval of the Executive Authority, and in accordance with the policy referred to in section 24, must open and maintain—

(a) a bank account into which all money received by Parliament must promptly be paid; and

(b) such other bank accounts as are necessary for the effective and efficient management of Parliament's funds.

(2) Parliament may not open a bank account—

(a) abroad;

(b) with an institution not registered as a bank in terms of the Banks Act, 1990 (Act No. 94 of 1990); or

(c) otherwise than in the name of Parliament.

(3) A bank account opened in terms of this section does not form part of the National Revenue Fund.

Control of bank accounts

26. The Accounting Officer—

(a) must administer all of Parliament's bank accounts;

(b) is accountable to the Executive Authority for Parliament's bank accounts; and

(c) must enforce compliance with section 27.

Withdrawals from bank accounts

27. (1) Only the Accounting Officer, or an official to whom that power has been delegated in terms of section 10, may withdraw money, or authorise the withdrawal of money, from any of Parliament's bank accounts.

(2) A delegation in terms of subsection (1) must be in accordance with the policy made in terms of section 24.

(3) Money may be withdrawn from a bank account of Parliament only for—

(a) defraying expenditure in accordance with Parliament's approved budget or authorised for Parliament as a direct charge against the National Revenue Fund;

(b) defraying expenditure incurred in relation to a donor funded project;

(c) refunding money incorrectly paid into a bank account;

(d) making other refunds approved by the Executive Authority; or

(e) cash management or investment purposes in accordance with the policy made in terms of section 24.

Restrictions on borrowing, guarantees and other transactions

28. (1) Parliament may not—

(a) borrow money;

(b) issue a guarantee or security; or

(c) enter into any other similar transaction that binds or may bind it to any future financial commitment.

(2) Neither the state nor Parliament is bound by a loan, guarantee, security or other transaction entered into in breach of subsection (1).

(3) Subsection (1) does not prevent Parliament from—

(a) issuing or being bound by guarantees for loans in terms of a housing or motor vehicle scheme administered by Parliament for its employees;

(b) entering into any operating lease agreement for the use of property or equipment; or

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Ukuvulwa kwama-akhawunti asebhange

25. (1) Isikhulu Esiphendula Ngokwenzekayo, ngemvume Yesigungu Sabaphathi, kanye nangokuhambisana nenqubomgomo echazwe kwisigaba 24, kufanele sivule siphinde sigcine—

(a) i-akhawunti yasebhange lapho zonke izimali ezitholwe yiPhalamende *kufanele zikhokhwe khona ngokushesha; kanti futhi*

(b) amanye ama-akhawunti asebhange afana nalawa ayadingeka ekuphatheni ngokwanele nangempumelelo izimali zePhalamende.

(2) IPhalamende angeke likwazi ukuvula i-akhawunti yasebhange—

(a) emazweni angaphandle;

(b) nesikhungo esingabhalisile njengebhange ngokoMthetho Wamabhange, ka 1990 (uMthetho onguNo 94 ka 1990); noma

(c) engasebenzisi igama lePhalamende.

(3) I-akhawunti yasebhange evulwe ngokwalesi sigaba ayibi yingxenye yesiKhwama Sikazwelonke Sezimali.

Ukusingathwa kwama-akhawunti asebhange

26. Isikhulu Esiphendula Ngokwenzekayo—

(a) kufanele siphathe wonke ama-akhawunti asebhange ePhalamende;

(b) kufanele sibike Kwisigungu Sabaphathi ngama-akhawunti asebhange ePhalamende; futhi

(c) kufanele siqinisekise ukuthi kuhambisana nesigaba sama-27.

Ukudonswa kwezimali kuma-akhawunti asebhange

27. (1) Isikhulu Esiphendula Ngokwenzekayo kuphela, noma isikhulu esinikeziwe lawo mandla ngokwesigaba se-10, abangakhipha imali, kumbe bagunyaze ukukhishwa kwemali, kunoma yimaphi ama-akhawunti asebhange ePhalamende.

(2) Ukunikezwa amandla ngokwesigatshana (1) kufanele kuhambisane nenqubomgomo eyenziwe ngokwesigaba sama-24.

(3) Imali ingakhishwa kwi-akhawunti yasebhange yePhalamende kuphela uku—

(a) khokhela izindleko ezimayelana nesabiwomali esigunyaziwe sePhalamende noma ezigunyazelwe iPhalamende njengenhlawulo ebhekene ngqo nesiKhwama Sikazwelonke Sezimali;

(b) khokhela izindleko ezidaleke ngokuhlobene nohlelo olusebenza ngenxa yezimali zomxhaso;

(c) khokha imali ekhokhwe ngephutha kwi-akhawunti yasebhange;

(d) kwenza ezinye izinkokhelo ezigunyazwe Isigungu Sabaphathi; noma

(e) phatha izimali noma izinhloso zokutshalwa kwazo ngokuhambisana nenqubomgomo eyenziwe ngokwesigaba sama-24.

Imikhawulo ekwebolekeni, kumagaranti kanye nokunye ukushintshisana ngezimali

28. (1) IPhalamende alivumelekile u—

(a) kwetsheleka imali;

(b) kunikezela ngencwadi yokuzibopha kumbe yesibambiso; noma

(c) ukungena kunoma yikuphi okunye ukushintshana ngemali okufanayo okulibophezela kumbe okungalingalibophezela kunoma yikuphi ukuzihlanganisa ngezezimali esikhathini esizayo.

(2) Umbuso noma iPhalamende abazihlanganisi nemalimboleko, incwadi yokuzibopha, isibambiso kumbe okunye ukushintshisana ngemali okungenwe kukho ngokwephulwa kwesigatshana (1).

(3) Isigatshana (1) asivimbeli iPhalamende eku—

(a) nikezeleni kumbe ekuboshezelweni yincwadi yokuzibopha yemalimboleko emayelana nohlelo lokuthenga umuzi noma imoto iPhalamende elikunika abasebenzi balo;

(b) ngeneni kunoma yisiphi isivumelwano sokuqashiselwa ngendawo ukusebenzisa isakhiwo kumbe impahla; noma

(c) ekusebenziseni amakhadi okuthenga ngesikweletu, amakhadi asetshenziswa kanye nezimoto ezingaphansi kwePhalamende noma ezinye izinto zoku-

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(c) using credit cards, fleet management cards or other credit facilities repayable within 30 days from the date on which an account is rendered.

Requisitioning of funds by Accounting Officer

29. The Executive Authority must, after consultation with the Minister of Finance, determine a process for requisitioning appropriated funds that provides for sound cash-flow management.

CHAPTER 5

FINANCIAL MANAGEMENT

Asset and liability management

30. (1) The Accounting Officer is responsible for managing—

(a) Parliament's assets, including safeguarding and maintaining those assets; and

(b) Parliament's liabilities.

(2) For the purposes of subsection (1), the Accounting Officer must ensure that—

(a) Parliament maintains an accounting and information system that accounts for its assets and liabilities;

(b) Parliament's assets and liabilities are valued in accordance with standards of generally recognised accounting practice; and

(c) Parliament maintains a system of internal control of assets and liabilities, including a register of assets and liabilities.

Revenue management

31. (1) The Accounting Officer is responsible for managing the revenue of Parliament.

(2) For the purposes of subsection (1), the Accounting Officer must ensure that—

(a) Parliament has effective revenue collection systems;

(b) all money received is deposited promptly into the bank account contemplated by section 25(1)(a);

(c) Parliament maintains an accounting and information system which—

(i) recognises revenue when it is earned or becomes due; and

(ii) accounts for receipts of revenue;

(d) Parliament maintains a system of internal control in respect of revenue; and

(e) all revenue received by Parliament is reconciled at least on a weekly basis.

Management of debtors

32. (1) The Accounting Officer must take effective and appropriate steps to collect all monies due to Parliament including—

(a) maintaining proper accounts and records of all debtors, including amounts received in part payment; and

(b) if appropriate, instituting legal proceedings.

(2) The Accounting Officer may settle or write off a debt only in accordance with a policy prescribed in accordance with section 65.

(3) Interest must be charged on any debt owed to Parliament in accordance with a policy prescribed in accordance with section 65.

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thenga ngezikweletu ezikhokheka ezinsukwini ezingama-30 kusukela osukwini lokho kusizakala kwatholakala.

Ukucelwa kwezimali Yisikhulu Esiphendula Ngokwenzekayo

29. Isigungu Sabaphathi kufanele, emva kokubonisana noNgqongqoshe Wezezimali, senze indlela yokucela izimali kube yindlela ehambisnayo nokuphathwa kwezimali ezisentshenziswayo ngendlela efanele.

ISAHLUKO 5

UKUPHATHWA KWEZIMALI

Ukuphathwa kwezinto ezingamagugu kanye nezimali

30. (1) Isikhulu Esiphendula Ngokwenzekayo yisona esibhekene nokuphathwa—

(a) kwezimpahla zePhalamende, kuhlanganisa ukulondoloza kanye nokugcina lezo mpahla zisesimweni esifanele; kanye

(b) nezinto ezingamagugu zePhalamende.

(2) Ngokwezinhloso zesigatshana (1), Isikhulu Esiphendula Ngokwenzekayo kufanele siqinisekise ukuthi—

(a) iPhalamende linohlelo lokwazisa kanye nezindlela ezicacisayo ngezimpahla elinazo kanye namagugu alo;

(b) Izimpahla kanye namagugu kwePhalamende kubekwa ngokuhambisana nendlela eyejwayelekile yokwazisa ngezinto ezigciniwe; futhi

(c) iPhalamende liba nohlelo lokwazisa mayelana nezimpahla kanye namagugu elinakho, okubalwa nokuba nerejista yazo zonke izimpahla kanye namagugu ePhalamende.

Ukuphathwa kwezimali eziqoqwayo

31. (1) Isikhulu Esiphendula Ngokwenzekayo sibhekene nokuphatha izimali zePhalamende eziqoqwayo.

(2) Ngokwezinhloso zesigatshana (1), Isikhulu Esiphendula Ngokwenzekayo kufanele siqinisekise ukuthi—

(a) iPhalamende linezinhlelo ezisebenzayo zokuqoqa izimali;

(b) yonke imali etholakalayo ifakwa ngokushesha kwi-akhawunti yasebhange echazwe kabanzi yisigaba 25(1)*(a)*;

(c) iPhalamende linohlelo lokwazisa kanye nokunikezela ngolwazi—

(i) mayelana nezimali ezitholakalayo noma ezikhona; futhi

(ii) liyazisa ngokuthola kakala kwezimali ezitholakele;

(d) iPhalamende liba nohlelo lwangaphakathi lokulawula izimali; futhi

(e) zonke izimali ezitholwe yiPhalamende ziyahlanganiswa okungenani njalo ngeviki.

Ukusingathwa kwabakweletayo

32. (1) Isikhulu Esiphendula Ngokwenzekayo kufanele sithathe izinyathelo ezifanelekile neziphusile ukuqoqa zonke izimali okumele zikhokhelwe iPhalamende okubandakanya—

(a) ukulondolozwa kwamabhuku kanye namarekhodi afanele abo bonke abakweletayo, kubandakanya nezimali ezikhokhiwe engxenyeni yenkokhelo; futhi

(b) uma kufanele, kuvulwe namacala ngalokho.

(2) Isikhulu Esiphendula Ngokwenzekayo singaqeda kumbe sesule isikweletu kuphela ngokuhambisana nenqubomgomo enqunywe ngokuvumelana nesigaba sama-65.

(3) Inzalo kufanele ihlawulwe kunoma yisiphi isikweletu esikweletwa iPhalamende ngokuhambisana nenqubomgomo enqunywe ngokuvumelana nesigaba 65.

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Expenditure management

33. (1) The Accounting Officer is responsible for managing the expenditure of Parliament.

(2) For the purpose of subsection (1), the Accounting Officer must ensure that —

(a) Parliament maintains an effective system of expenditure control, which includes procedures for the approval and authorisation of the withdrawal and payment of funds;

(b) Parliament maintains an accounting and information system which—

(i) recognises expenditure when it is incurred;

(ii) accounts for creditors of Parliament; and

(iii) accounts for payments made by Parliament;

(c) Parliament maintains a system of internal control in respect of creditors and payments;

(d) Parliament makes payment—

(i) directly to the person to whom it is due unless agreed otherwise or for good reason; and

(ii) either electronically or by way of non-transferable cheques, but cash payments and payments by way of cash cheques may be made for exceptional reasons, and only up to a prescribed limit;

(e) all amounts owed by Parliament are paid within 30 days of receiving the relevant invoice or statement, unless—

(i) the amount is unclear or disputed; or

(ii) it is agreed otherwise; and

(f) all financial accounts of Parliament are closed monthly and reconciled with its records.

Support for Members and political parties

34. (1) The Executive Authority must make regulations concerning the allocation and use of any funds provided by Parliament to political parties or to Members of Parliament.

(2) Before making regulations in terms of subsection (1)—

(a) the Speaker of the National Assembly must consult with the political parties represented in the National Assembly; and

(b) if delegations in, or individual delegates to, the National Council of Provinces are to receive funds, the Chairperson of the National Council of Provinces must consult with the delegations in the Council.

(3) The regulations must—

(a) regulate the allocation of funds in an equitable manner;

(b) specify the purposes for which funds may be used;

(c) provide for the prompt payment of funds into a bank account;

(d) stipulate the responsibilities of the Members of Parliament and parties to account for allocated funds;

(e) establish a procedure according to which Members of Parliament and parties account for the use of funds;

(f) prescribe a format for financial statements for accounting for the use of funds;

(g) require parties to submit audited financial statements in the prescribed format to the Accounting Officer;

(h) provide for the recovery of funds spent irregularly; and

(i) establish a dispute resolution procedure.

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Ukusingathwa kwezindleko

33. (1) Isikhulu Esiphendula Ngokwenzekayo sinesibphezelo sokubheka ukusingathwa kwezindleko zePhalamende.

(2) Ngokwezinhloso zesigatshana (1), Isikhulu Esiphendula Ngokwenzekayo kufanele siqinisekise ukuthi—

(a) iPhalamende linohlelo olunempumelelo lokulawula izindleko, olubandakanya izinqubo zokugunyaza kanye nokuvumela ukukhishwa nokukhokhwa kwezimali;

(b) iPhalamende linohlelo lokwazisa kanye nokunikezela ngolwazi—

(i) okubonakalisa izimali ezisetshenzisiwe uma zikhona ezisetshenzisiwe;

(ii) okuchaza kabanzi ngalabo abakweleta iPhalamende; futhi

(iii) okuchazayo ngezimali ezikhokhwa yiPhalamende;

(c) iPhalamende liba nohlelo lwangaphakathi oluqondene nabakweletayo kanye nezinkokhelo;

(d) iPhalamende likhokhela—

(i) umuntu obhekene ngqo naleyo nkokhelo ngaphandle-ke uma kuvunyelwene ngenye indlela noma ngesizathu esihle; futhi

(ii) ngendlela yemishini yemali noma ngendlela yokunikeza amasheke, kodwa ukukhokhelwa ukheshi kanye nokukhokhelwa ngokunikezwa isheke kungenziwa kuphela uma kunezizathu ezinqala futhi ezingajwayelekile, kanti lokhu kuye kufinyelele kumkhawulo othile onqunyiwe;

(e) zonke izimali ezikweletwa iPhalamende zikhokhwa zingakapheli izinsuku ezingama-30 emva kokuthola incwadi yesikweletu noma isitatimende, ngaphandle-ke uma—

(i) isamba singacacile kahle noma kuphikiswana ngaso; noma

(ii) kuvunyelwana ngenye indlela; futhi

(f) wonke ama-akhawunti ezimali zePhalamende ayavalwa njalo ngenyanga bese ehlanganiswa namarekhodi alo.

Ukwesekelwa kwamaLungu kanye namaqembu ezombusazwe

34. (1) Isigungu Sabaphathi kufanele sishaye imithetho mayelana nokwabiwa kanye nokusetshenziswa kwanoma yiziphi izimali ezikhishwe yiPhalamende lizinikeza amaqembu ezombusazwe kanye namaLungu ePhalamende.

(2) Ngaphambi kokushaywa kwemithetho ngokwesigatshana (1)—

(a) uSomlomo Wesishayamthetho Sikazwelonke kufanele axhumane namaqembu ezombusazwe amelwe Kwisishayamthetho Sikazwelonke; futhi

(b) Uma izithunywa ziyithimba, noma zizimele ngazodwana kumele zithole izimali ezivela kuMkhandlu Kazwelonke Wezifundazwe, uSihlalo WoMkhandlu Kazwelonke Wezifundazwe kufanele axhumane nezithunywa zamathimba kuMkhandlu.

(3) Imithetho kufanele—

(a) iawule ukwabiwa kwezimali ngendlela elinganayo;

(b) igagule izimo lapho lezi zimali zingasetshenziswa khona;

(c) yenze izimo lapho imali ingakhokhwa khona kwi-akhawunti yasebhange ngokushesha;

(d) ikubeke kube yizibophezelo zamaLungu ePhalamende kanye namaqembu ezombusazwe ukuveza nokuphendula ukuthi bazisebenzise kanjani izimali abazinikiwe;

(e) isungule inqubo ezolandelwa uma amaLungu ePhalamende kanye namaqembu ezombusazwe eveza futhi ephendula ukuthi azisebenzise kanjani izimali azinikiwe;

(f) igagule uhlaka lwezitatimende zemali ekuvezeni kanye nasekuphenduleni ngendlela yokusetshenziswa kwezimali;

(g) idinge ukuthi amaqembu ezombusazwe ahambise izitatimende zemali ezicwaningiwe ngendlela ebekiwe kuleso Sikhulu Esiphendula Ngokwenzekayo;

(h) ibeke izindlela zokuthola izimali ezingasetshenziswanga ngendlela esemthethweni; futhi

(i) isungule indlela yokufaka izikhalazo.

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(4) The regulations must authorise the Accounting Officer to withhold funds allocated to a party or a Member of Parliament—

(a) until the Accounting Officer receives—

(i) adequate information concerning the ability of the party or Member to manage and account for the funds;

(ii) any outstanding audit reports on the use of parliamentary funds by the party or Member; and

(iii) any other information reasonably necessary to confirm that the party or Member is entitled to the funds; and

(b) in instances of a qualified audit report in respect of such funding, until adequate measures are put in place to rectify the qualification.

(5) Each party represented in the Assembly must be provided with financial and administrative assistance in proportion to its representation to enable it and its leader to perform their functions in Parliament effectively.

Transfers

35. (1) Before transferring any funds from Parliament to any other entity, the Accounting Officer must—

(a) obtain a written assurance from the entity that it implements effective, efficient and transparent financial management and internal control systems; or

(b) render the transfer subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems.

(2) *(a)* Subsection (1) does not apply to transfers to entities in other countries or to international institutions.

(b) Any transfer contemplated by sub-paragraph *(a)* is governed by the instrument regulating the relationship between South Africa and that entity or institution.

Budget implementation

36. The Accounting Officer is responsible for implementing Parliament's budget and must ensure that—

(a) spending is in accordance with the approved budget; and

(b) revenue and expenditure are properly monitored.

Executive directive with financial implications

37. (1) A directive by the Executive Authority that has financial implications must —

(a) be in writing; and

(b) be addressed to the Accounting Officer.

(2) If implementation of a directive contemplated by subsection (1) is likely to result in unauthorised expenditure, the Accounting Officer—

(a) may not proceed with the implementation of the directive; and

(b) must inform the Executive Authority in writing of the likelihood that the directive may lead to unauthorised expenditure.

(3) If the Accounting Officer proceeds to implement a directive contemplated in subsection (2), without receiving a further instruction from the Executive Authority in terms of subsection (5), and it results in unauthorised expenditure, the Accounting Officer is responsible for such unauthorised expenditure.

(4) An official may not implement a directive by the Executive Authority that may have financial implications, unless the Accounting Officer issues a written instruction to proceed with implementation.

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(4) Imithetho kufanele igunyaze Isikhulu Esiphendula Ngokwenzekayo ukuba sikwazi ukugodla izimali ezinikezwe amaqembu ezombusazwe noma amaLungu ePhalamende—

(a) kuze kube Isikhulu Esiphendula Ngokwenzekayo sithola—

(i) ulwazi olwanele mayelana nekhono lalelo qembu noma iLungu lokuphatha kahle izimali; ukuveza kanye nokuphendula ngendlela yokusetshenziswa kwezimali;

(ii) noma yimiphi imibiko yocwaningo engakalethwa mayelana nokusetshenziswa kwezimali zePhalamende yiqembu noma iLungu; futhi

(iii) noma yiluphi nje olunye ulwazi oludingekayo ngezizathu ezizwakqalayo ukuqinisekisa ukuthi iqembu noma iLungu likufanele ukuthola izimali; futhi

(b) ezimweni lapho kutholakala khona umbiko wezimali ongaqondile mayelana nokusetshenziswa kwalezi zimali, kuze kuba kuthathwa izinyathelo ezifanele ukulungisa ukungaqondi kombiko.

(5) Iqembu ngalinye elimelekile Kwisishayamthetho Sikazwelonke kufanele liqashelwe umsizi ngakwezezimali nomsebenzi jikelele ngobuningi bawo ukuze kusizakale iqembu kanye nomholi walo ukwenza umsebenzi walo ePhalamende ngendlela efanele.

Izimali ezidluliswayo

35. (1) Ngaphambi kokudlulisa noma yiziphi izimali zisuka ePhalamende ziya kunoma ngubani omunye ozimele, Isikhulu Esiphendula Ngokwenzekayo kufanele—

(a) sithole isiqinisekiso esibhalwe phansi kulabo abazokwamukela izimali ukuthi banezinhlelo zangaphakathi zokulawula kanye nendlela yokuphatha izimali esobala futhi esebenza kahle; noma

(b) sinikeze imali ngokuhambisana kuphela nemithetho kanye nezinyathelo ezidinga inkapmani yakhe izinhlelo zokulawula imali zangaphakathi ezisebenza kahle, futhi ezisobala.

(2) *(a)* Isigatshana (1) asisebenzi ekudluliselweni kwezimali kwizinkampani ezikwamanye amazwe okanye kwizikhungo zamazwe omhlaba.

(b) Noma yikuphi ukudluliswa kwemali okukhulunywa ngakho kwisigatshana *(a)* kubuswa umthetho olawula ubudlelwano phakathi kweNingizimu Afrika naleyo nkampani okanye isikhungo.

Ukusetshenziswa kwesabiwomali

36. Isikhulu Esiphendula Ngokwenzekayo sinesibophezelo sokusetshenziswa kwesabiwomali sePhalamende futhi kufanele siqinisekise ukuthi—

(a) ukusetshenziswa kwemali kuhambisana nesabiwomali esinikeziwe; futhi

(b) imali engenayo kanye nesetshenziswayo iqashelwa ngendlela.

Isinqumo Sesigungu Sabaphathi esinomthelela kwezezimali

37. (1) Umyalelo oqhamuka Kwisigungu Sabaphathi othinta izimali kufanele—

(a) ube ngobhalwe phansi; futhi

(b) kufanele ubhekiswe Kwisikhulu Esiphendula Ngokwenzekayo.

(2) Uma ukulandelwa komyalelo okukhulunywa ngawo kwisigatshana (1) kungenzeka kuholele ekusetshenzisweni kwemali okungavumelekile, Isikhulu Esiphendula Ngokwenzekayo—

(a) ngeke saqhubeka nokulandela umyalelo; futhi

(b) kufanele sazise Isigungu Sabaphathi ngencwadi ukuthi umyalelo lowo kungenzeka uholele ekusetshenzisweni kwemali okungavumelekile.

(3) Uma Isikhulu Esiphendula Ngokwenzekayo siqhubeka nokulandela umyalelo okukhulunywa ngawo kwisigatshana (2), ngaphandle kokuthola okunye ukujutshwa okuqhamuka Kwisigungu Sabaphathi ngokwesigatshana (5), futhi lokho kuholele ekusetshenzisweni kwemali okungavumelekile, Isikhulu Esiphendula Ngokwenzekayo yisona esiyoba necala lalokho kusetshenziswa kwemali okungekho emthethweni.

(4) Umsebenzi ngeke alandele umyalelo oqhamuka Kwisigungu Sabaphathi ongaba nomthelela ngokwezimali, ngaphandle-ke uma Iskhulu Esiphendula Ngokwenzekayo sibhala incwadi egunyaza ukuba kuqhutshekwe nomyalelo.

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(5) The Executive Authority may instruct the Accounting Officer to proceed with the implementation of a directive contemplated in subsection (2) only if it is to provide for—

(a) an expenditure of an exceptional nature which is currently not provided for in Parliament's budget and which cannot, without serious prejudice to the interests of Parliament, be postponed to a future parliamentary appropriation or approval of funds; or

(b) an unforeseeable and unavoidable expenditure approved by Parliament.

(6) If the Executive Authority instructs the Accounting Officer to proceed with the implementation of a directive contemplated in subsection (2), the Executive Authority must specify the instruction and the reasons for that instruction in writing and without delay—

(a) give a copy to the Accounting Officer; and

(b) table a copy in Parliament for prompt referral to the oversight mechanism.

(7) On receipt of a written instruction contemplated in subsection (6), the Accounting Officer must file a copy with the Auditor-General promptly.

(8) If Parliament does not authorise the expenditure arising from an instruction contemplated in subsection (6), the Executive Authority is responsible for the unauthorised expenditure and it must be recovered from the members of the Executive Authority in their personal capacities.

Impending shortfalls and overspending

38. The Accounting Officer must—

(a) report in writing to the Executive Authority—

(i) any impending shortfalls in budgeted revenue and overspending of a main division within Parliament's vote; and

(ii) any steps taken to prevent or rectify such shortfalls or overspending; and

(b) comply with any remedial measures imposed by the Executive Authority to prevent or rectify such shortfalls or overspending.

CHAPTER 6

SUPPLY CHAIN MANAGEMENT

Application of this Chapter

39. This Chapter applies to—

(a) the procurement by Parliament of goods and services; and

(b) the disposal and letting of Parliament's assets, including the disposal of goods no longer required.

Supply chain management policy

40. The Executive Authority must prescribe in accordance with section 65 a supply chain management policy which—

(a) is fair, equitable, transparent, competitive and cost effective;

(b) promotes high ethical standards and prohibits fraud, corruption, favouritism and unfair and irregular practices;

(c) requires disclosure of and deals appropriately with conflicts of interests;

(d) establishes appropriate supply chain management processes and procedures, including—

(i) demand management;

(ii) acquisition management;

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(5) Isigungu Sabaphathi singajuba Isikhulu Esiphendula Ngokwenzekayo ukuba siqhubeke nomyalelo okukhulunywa ngawo kwisigatshana (2) uma kuphela ubhekelela—

(a) ukusetshenziswa kwemali okungolunye uhlobo olungabhekelelwe njengamanje kwisabiwomali sePhalamende futhi okungeke kube nomthelela omubi kwimisebenzi yePhalamende, kufakwe kwimali eyonikezwa iPhalamende ngokuzayo noma esiKhwameni salo; noma

(b) ukusetshenziswa kwemali yiPhalamende okungalindelwe futhi okungagwemeki .

(6) Uma Isigungu Sabaphathi sijuba Isikhulu Esiphendula Ngokwenzekayo ukuba siqhubeke nomyalelo okukhulunywa ngawo kwisigatshana (2), Isigungu Sabaphathi kufanele siwubhale phansi umyalelo futhi uqonde kanye nezizathu zalowo myalelo futhi ngaphandle kokuchitha isikhathi—

(a) sinikeze Isikhulu Esiphendula Ngokwenzekayo ikhophi; futhi

(b) sibeke ezithebeni zePhalamende ikhophi ukuze ibhekiswe kwikomidi elihlanganyele.

(7) Ekutholeni umyalelo obhalwe phansi okukhulunywa ngawo kwisigatshana (6), Isikhulu Esiphendula Ngokwenzekayo kufanele sihambise ikhophi kuMcwaningi-mabhuku-Jikelele ngokushesha.

(8) Uma iPhalamende lingakuvumi ukusetshenziswa kwemali okuqhamuka njengomyalelo okukhulunywa ngawo kwisigatshana (6), Isigungu Sabaphathi sinecala lokusetshenziswa kwemali okungekho emthethweni futhi kufanele imali ikhokhwe ngumuntu ngamunye oKwisigungu Sabaphathi.

Ushodi ongahle wenzeke kanye nokweqisa emalini ekaliwe

38. Isikhulu Esiphendula Ngokwenzekayo kufanele—

(a) sibike ngokubhalwe phansi Kwisigungu Sabaphathi—

(i) ngokushoda okufufusayo kwizimali ebezihleliwe kanye nokusetshenziswa kwemali engaphakathi kwiVoti lePhalamende ngokweqile kwisabiwomali; futhi

(ii) nganoma yisiphi isinyathelo esithathiwe ukulungisa ukushoda kanye nokusetshenziswa ngokweqile kwemali; futhi

(b) sithobele noma yiziphi izinyathelo ezithathwa Isigungu Sabaphathi ukuvimbela noma ukulungisa ukushoda kanye nokusetshenziswa ngokweqile kwemali.

ISAHLUKO 6

UKUPHATHWA KOHLELO LOKUNIKEZELA NGEZIMPAHLA EZITHENGWAYO

Ukusetshenziswa kwalesi Sahluko

39. Lesi Sahluko sisebenza e—

(a) kuthengweni kwezimpahla kanye nezinsizakalo yiPhalamende; kanye

(b) nasekuchithweni futhi nasekuqashisweni kwempahla yePhalamende, kumbandakanya ukuchithwa kwezimpahla zePhalamende ezingasadingeki.

Inqubomgomo yokuthengwa kwezimpahla

40. Isigungu Sabaphathi kufanele ngokulandela isigaba sama-65 siqhamuke nenqubomgomo yokuphathwa kokuthengwa kwempahla—

(a) ethembekile, elinganayo, esobala, encintisanayo futhi eyongayo;

(b) egqugquzela indlela yokuziphatha esezingeni eliphezulu futhi evimbela ukukhwabanisa nenkohlakalo, ukwenzelela kanye nezindlela zokusebenza ezingenaqiniso futhi ezingaqondile;

(c) edinga ukuba kuvezwe futhi kubhekwane nokushayisana kwemisebenzi ngendlela engafanele;

(d) eyakha izinhlelo kanye nezinqubo okuyizonazona zokuphathwa kohlelo lokuthengwa kwempahla, kumbandakanya—

(i) ukuphathwa kwezinto ezidingekayo;

(ii) ukuphathwa kokuthenga;

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(iii) logistics management;
(iv) disposal management;
(v) risk management; and
(vi) regular assessment of supply chain performance;

(e) complies with other applicable legislation;[1] and

(f) covers at least the matters specified in Schedule 3 to this Act.

Implementation of supply chain management policy

41. The Accounting Officer must—

(a) implement the supply chain management policy;

(b) take all reasonable steps to ensure that proper mechanisms are in place to minimise dishonesty, favouritism and unfair and irregular practices;

(c) ensure that contracts concluded for the supply of services and goods are properly enforced;

(d) monitor the performance of contractors; and

(e) regularly report to the Executive Authority on—

(i) the management of contracts and the performance of contractors; and

(ii) the implementation of the policy.

Unsolicited offers

42. (1) The Executive Authority may prescribe a policy in accordance with section 65 for considering offers to supply goods or services that are unsolicited or are made otherwise than in accordance with the supply chain management policy contemplated in section 40.

(2) The Accounting Officer—

(a) is not obliged to consider any offer contemplated in subsection (1); and

(b) may consider an offer contemplated in subsection (1) only in accordance with the prescribed policy.

Tenders not recommended

43. (1) The Accounting Officer must notify the Auditor-General and the Executive Authority in writing if a contract is concluded in respect of a tender, quotation, or other bid other than the one recommended.

(2) Subsection (1) does not apply if a contract was concluded in order to rectify an irregularity.

Members of Parliament barred from serving on tender committees

44. No Member of Parliament may—

(a) be a member of a committee evaluating or approving tenders, quotations, contracts or other bids for Parliament;

(b) attend any meeting of such committee as an observer; or

(c) participate in any other way in evaluating or approving tenders, quotations, contracts or other bids for Parliament.

Interference

45. No person may—

(a) interfere with, or improperly influence, the supply chain management system of Parliament;

1. This includes 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).

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(iii) ukuphathwa kwezinhlelo zokuthenga;
(iv) ukuphathwa kokuchithwa kwempahla;
(v) ukulwa nengcuphe; kanye
(vi) nokuhlolwa kwendlela uhlelo lokuthengwa kwempahla olwenza ngayo;
(e) ethobela eminye imithetho ekhona;[1] kanye
(f) ebhekelela okungenani izindaba ezibalwe kuSheduli 3 kulo Mthetho.

Ukusetshenziswa kwenqubomgomo yokuthengwa kwezimpahla

41. Isikhulu Esiphendula Ngokwenzekayo kufanele—
(a) siqalise ukusebenza kwenqubomgomo yokuphathwa kokuthengwa kwempahla;
(b) sithathe zonke izinyathelo ezifanele ukuqinisekisa ukuthi kubekwa izinhlelo ezifanele ukunciphisa ukungathembeki, ukwenzelela kanye nezindlela yokusebenza engenaqiniso futhi engaqondile;
(c) siqinisekise ukuthi izinkontileka ezisayinelwe ukuletha imisebenzi kanye nezimpahla ziyathotshelwa;
(d) siqaphe izindlela osonkontileka abasebenza ngazo; futhi
(e) silokhu sibikela Isigungu Sabaphathi mayelana—
(i) nokuphathwa kwezinkontileka kanye nendlela osonkontileka abaqhuba ngayo; futhi
(ii) nokuqaliswa kokusetshenziswa kwenqubomgomo.

Izimpahla ezingenakwamukelwa

42. (1) Isigungu Sabaphathi singabeka inqubomgomo ngokuhambisana nesigaba 65 ukubhekana nezimpahla kanye nomsebenzi okulethwa kungaceliwe noma okwenziwe ngenye indlela ngaphandle kokulandela uhlelo lokuphathwa kwempahla ethengwayo okukhulunywa ngalo kwisigaba sama-40.

(2) Isikhulu Esiphendula Ngokwenzekayo—
(a) asiphoqelekile ukwamukela noma yiluphi uhlobo lwempahla nomsebenzi okukhulunywa ngawo kwisigatshana (1); futhi
(b) singemukela noma yiluphi uhlobo losizo okukhulunywa ngalo kwisigatshana (1) ngokuhambisana kuphela nenqubomgomo ebekiwe.

Amathenda angamukelwanga

43. (1) Isikhulu Esiphendula Ngokwenzekayo kufanele sazise ngencwadi uMcwaningimabhuku-Jikelele kanye Nesigungu Sabaphathi uma kukhona inkontileka esayiniwe mayelana nethenda, incwadi esho isamba semali somsebenzi ozokwenziwa, noma enye ibhidi ngaphandle kwale ephakanyisiwe.

(2) Isigatshana (1) asisebenzi uma inkontileka yasayinwa ukuzwe kulungiswe iphutha.

AmaLungu ePhalamende awavunyelwe ukuhlala kumakomidi amathenda

44. Alikho iLungu lePhalamende elingaba—
(a) yilungu lekomidi elibheka liphinde likhethe amathenda, izincwadi ezisho imali yokwenza umsebenzi, izinkontileka kanye namanye amabhidi ePhalamende;
(b) khona kunoma yimuphi umhlangano waleli komidi njengesibukeli; noma
(c) elingabamba iqhaza noma ngayiphi indlela ekubhekeni nasekukhetheni amathenda, izincwadi ezisho imali yokwenza umsebenzi, izinkontileka kanye namanye amabhidi ePhalamende.

Ukugxambukela

45. Akukho muntu—
(a) ongagxambukela okanye ashintshe ngokungemthetho uhlelo lwePhalamende lokuphathwa kokuthengwa kwempahla;

1. This includes 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).

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(b) impede the Accounting Officer in fulfilling the responsibilities of the Accounting Officer in terms of this Chapter; or

(c) amend or tamper with any tender, quotation, contract or bid after its submission.

Prohibition on contracts

46. No contract to provide goods or services to Parliament may be awarded to—

(a) a Member of Parliament or a member of the Cabinet;

(b) a Member of a provincial legislature or a member of a provincial Executive Council;

(c) a Municipal Councillor;

(d) a person in the employ of the State whose participation in bidding for the contract may result in a conflict of interest; or

(e) any entity in which a person mentioned in paragraphs *(a)* to *(d)* is a Director or has a controlling or other substantial interest.

CHAPTER 7

AUDIT COMMITTEE AND INTERNAL AUDIT UNIT

Establishment of audit committee

47. (1) Parliament must have an audit committee appointed by the Executive Authority.

(2) The committee must—

(a) be constituted in a manner that ensures its independence; and

(b) consist of at least three persons with appropriate experience and knowledge.

(3) More than half of the members of the committee must be individuals who—

(a) are not employed by Parliament or the state and are not Members of Parliament, a provincial legislature or a municipal council; and

(b) have no personal or financial interest in any matter related to Parliament.

(4) The Executive Authority must appoint one of the members contemplated by subsection (3), who is knowledgeable of the status of the position and have the requisite business, financial and leadership skills, as the chairperson of the committee.

(5) The terms of appointment and remuneration of members of the audit committee contemplated by subsection (3) must be consistent with the requirements for audit committees of other organs of state, taking into account tariffs determined by the South African Institute of Chartered Accountants in consultation with the Auditor-General, and tariffs determined by the National Treasury.

(6) A member of the audit committee who has a personal or financial interest in any matter before the committee must disclose that interest and withdraw from the proceedings of the committee when that matter is considered.

Functions of audit committee

48. (1) The audit committee must—

(a) establish an audit charter to—

(i) guide its audit approach and, in consultation with the internal audit unit, that of the internal audit unit;

(ii) set out its operating procedures; and

(iii) determine the rules that govern its relationship with the internal audit unit and the Accounting Officer;

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(b) ongaphazamisa Isikhulu Esiphendula Ngokwenzekayo ekutheni sifeze imisebenzi yaso yokuba Yisikhulu Esiphendula Ngokwenzekayo ngokwemigomo yalesi Sahluko; noma

(c) ashintshe noma enze ugcobho kunoma yiliphi ithenda, incwadi esho imali yokwenza umsebenzi, inkontileka noma ibhidi emva kokufakwa kwayo.

Okungavunyelwe kwizinkontileka

46. Ayikho inkontileka yokunikeza izimpahla okanye imisebenzi kwiPhalamende enganikezwa—

(a) iLungu lePhalamende noma ilungu leKhabhinethi;

(b) iLungu leSishayamthetho sesifundazwe noma iLungu Lesigungu Esiphezulu Sesifundazwe;

(c) iKhansela likaMasipala;

(d) umuntu oqashwe yisikhungo soMbuso ukubamba kwakhe iqhaza okukhankaseleni umsebenzi kungashayisana nomsebenzi wakhe awenzayo esikhungweni soMbuso; noma

(e) inkampani lapho umuntu obalwe kwipharagrafu *(a)* no *(d)* enguMqondisi noma enentshisekelo yokulawula noma iyiphi enye intshisekelo ebambekayo.

ISAHLUKO 7

IKOMIDI LOKUCWANINGA AMABHUKU KANYE NOPHIKO LWANGAPHAKATHI LOKUCWANINGA AMABHUKU

Ukubunjwa kwekomidi lokucwaninga amabhuku

47. (1) IPhalamende kumele libe nekomidi lokucwaningwa kwamabhuku eliqokwe Yisigungu Sabaphathi.

(2) Ikomidi kumele—

(a) limiswe ngendlela ezoqinisekisa ukuzimela kwalo; futhi

(b) okungenani libe nabantu abathathu abanesipiliyoni nolwazi olufanele.

(3) Kumele amalungu ekomidi evile engxenyeni abe ngabantu—

(a) abangaqashiwe yiPhalamende noma uhulumeni futhi abangewona amaLungu ePhalamende, isishayamthetho sesifundazwe noma umkhandlu kamasipala; futhi

(b) abangenanjongo yokuzizuzela okuthile noma ukuzuza kwezezimali kunoma iluphi udaba oluphathelene nePhalamende.

(4) Isigungu Sabaphathi kumele siqoke ilungu elilodwa njengoba kubekiwe kusigatshana (3), elinolwazi ngezinga lesikhundla futhi elinamakhono anele ngokomsebenzi, ngokwezezimali kanye nangokobuholi njengoba lingusihlalo wekomidi.

(5) Imibandela yokuqashwa kanye nokuholelwa kwamalungu ekomidi lokucwaningwa kwamabhuku njengoba kubekiwe kusigatshana (3) kumele ihambisane nezidingo zamakomidi ezibekwe ngokulandisa kweNhlangano i-South African Institute of Charted Accountants ngokubonisana noMcwaningimabhuku-Jikelele kanye nezimali njengalokhu zinqunywe wusiKhwama Kazwelonke.

(6) Ilungu lekomidi lokucwaningwa kwamabhuku elinenjongo yokuzizuzela okuthile noma ukuzuza kwezezimali kunoma yiluphi udaba oluphambi kwekomidi kufanele lazise ikomidi ngalokho bese liyahoxa ezingxoxweni zekomidi uma lolo ludaba selucutshungulwa.

Imisebenzi yekomidi lokucwaninga amabhuku

48. (1) Ikomidi lokucwaninga amabhuku kumele—

(a) lihlanganise umqulu wokucaninga amabhuku—

(i) ozolawula uhlelo lokucwaningwa kwamabhuku kanye nohlelo lophiko lwangaphakathi lokucwaningwa kwamabhuku;

(ii) ozomisa inqubo yalo yokusebenza; futhi

(iii) ushaye imithetho elawula ubudlelwane bayo nophiko lwangaphakathi lokucwaningwa kwamabhuku kanye Nesikhulu Esiphendula Ngokwenzekayo;

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(b) carry out such investigations into Parliament's financial and risk management as it considers necessary or as requested by the Accounting Officer;

(c) in the annual report of Parliament, comment on—

(i) the effectiveness of internal control;

(ii) the quality of financial management and any reports compiled by the Accounting Officer in terms of this Act; and

(iii) the quality of the annual financial statements;

(d) report to and advise the Accounting Officer on matters relating to the financial and risk management of Parliament; and

(e) communicate any concerns it deems necessary to the Executive Authority and the Auditor-General.

(2) In performing its functions, the audit committee—

(a) has access to the financial records and other relevant information of Parliament;

(b) must meet as often as required to perform its functions, but at least four times a year; and

(c) must liase with—

(i) the internal audit unit of Parliament; and

(ii) the person designated by the Auditor-General to audit the financial statements of Parliament.

Allegations against Accounting Officer

49. If the audit committee becomes aware of information implicating the Accounting Officer in fraud, corruption or gross negligence, it must report this promptly to the Executive Authority and the oversight mechanism.

Internal audit unit

50. (1) The Accounting Officer must establish Parliament's internal audit unit which must conduct internal audits in accordance with the standards set by the Institute of Internal Auditors, for the purpose of maintaining consistency with internal audit functions in other organs of state.

(2) The unit must prepare for the approval of the audit committee—

(a) operating procedures to guide its relationship with the administration of Parliament;

(b) a three-year risk-based audit plan; and

(c) an internal audit programme for each financial year setting out the proposed scope of each audit.

(3) The unit must report quarterly to the Accounting Officer and the audit committee on its performance against the annual audit plan.

(4) The unit must—

(a) be independent of the activities that are audited; and

(b) have access to the financial records and other relevant information of Parliament.

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(b) lenze uphenyo ngokuphathwa kwezimali zePhalamende kanye nezimo ezibucayi uma libona kunesidingo salokho noma uma licelwa Yisikhulu Esiphendula Ngokwenzekayo;

(c) embikweni wonyaka wePhalamende, liphawule—

(i) ngokusebenza kahle kokulawula kwangaphakathi;

(ii) ngezinga lokuphathwa kwezimali kanye nanoma yimiphi imibiko ehlanganiswe Yisikhulu Esiphendula Ngokwenzekayo ngokwalo Mthetho; kanye

(iii) nezinga lezitatimende zezimali zonyaka;

(d) libike futhi leluleke Isikhulu Esiphendula Ngokwenzekayo ezindabeni eziphathelene nokuphathwa kwezimali zePhalamende nezimo ezibucayi; futhi

(e) lazise Isigungu Sabaphathi kanye noMcwaningimabhuku-Jikelele nganoma yikuphi ukukhathazeka okungaba khona uma kunesidingo sokwenze njalo.

(2) Ekwenzeni imisebenzi yalo, ikomidi lokucwaningwa kwezimali—

(a) kumele lithole imininingwane egciniwe yokusetshenziswa kwezimali kanye nanoma yiluphi olunye ulwazi lwePhalamende olungaba wusizo;

(b) kumele lihlangane njengoba kudingekile ukwenza imisebenzi yalo, kodwa okungenani lihlangane kane ngonyaka; futhi

(c) kumele lixhumane—

(i) nophiko lwangaphakathi lwePhalamende lokucwaningwa kwamabhuku; kanye

(ii) nomuntu oqokwe nguMcwaningimabhuku-Jikelele ukuthi acwaninge izitatimende zezimali zePhalamende.

Izinsolo ezibhekiswe Kwisikhulu Esiphendula Ngokwenzekayo

49. Uma ikomidi lokucwaningwa kwamabhuku lithola ulwazi ngezinsolo zokubandakanyeka Kwesikhulu Esiphedula Ngokwenzekayo ekukhwabaniseni, inkohlakalo noma ukunganaki okukhulu, kufanele libikele Isigungu Sabaphathi noma ikomidi elididiyelwe ngokushesha.

Uphiko lokucwaninga amabhuku lwangaphakathi

50. (1) Isikhulu Esiphendula Ngokwenzekayo kufanele sisungule uphiko lwangaphakathi lwePhalamende lokucwaningwa kwamabhuku elizokwenza ukucwaningwa kwamabhuku kwangaphakathi ngokwemigomo ebekwe Yisikhungo Sabacwaningi Bangaphakathi ukuze kuhambisane nezinye izinhlaka ezicwaningayo kwezinye izinhlaka zikahulumeni.

(2) Lolu phiko kufanele lulungiselele ukwamukelwa yikomidi lokucwaningwa kwamabhuku—

(a) kwenqubo yokusebenza ezolawula ubudlelwane balo nabaphathi bePhalamende;

(b) uhlelo lweminyaka emithathu lokucwaningwa kwamabhuku olubhekela nesimo esibucayi; kanye

(c) nohlelo lwangaphakathi lokucwaningwa kwamabhuku lwalowo nalowo nyaka wezimali oluveza indima yokucwaningwa kwezimali ezobhekwa.

(3) Uphiko kufanele kuthi njalo ngemva kwekota yonyaka lubike Kwisikhulu Esiphendula Ngokwenzekayo noma ikomidi elididiyelwe ngokusebenza kwalo ngokohlelo lonyaka lokucwaningwa kwamabhuku.

(4) Uphiko kumele—

(a) lube nokuzimela kuleyo misebenzi ecwaningwayo; futhi

(b) lukwazi ukuthola imininingwane egciniwe yezimali kanye nolunye ulwazi lwePhalamende.

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CHAPTER 8

REPORTING AND AUDITING

Part 1: In-year reporting

Monthly financial statements

51. (1) Within fifteen days after the end of each month, the Accounting Officer must submit a financial statement to the Executive Authority and the National Treasury, in a format determined by the Executive Authority, reflecting the state of Parliament's finances for that month and for the financial year to date and specifying—

(a) actual revenue by revenue source;

(b) actual expenditure by main division;

(c) actual capital expenditure by main division; and

(d) when necessary, an explanation of—

(i) any material variances from Parliament's projected revenue by source, and from Parliament's expenditure projections by main division; and

(ii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within Parliament's approved budget.

(2) The statement must include a projection of revenue and expenditure for the remainder of the financial year, and any revisions from initial projections.

(3) The amounts reflected in the statement must in each case be compared with the corresponding amounts set out in the projected cash-flows and in Parliament's budget.

Quarterly performance reports

52. Within 30 days of the end of each quarter, the Accounting Officer must report to the Executive Authority on Parliament's performance in implementing the annual performance plan in that quarter.

Mid-year budget and performance assessment

53. (1) Before 31 October of each year, the Accounting Officer must submit to the Executive Authority a report that assesses the performance of Parliament's administration during the first half of the financial year, taking into account—

(a) the monthly statements referred to in section 51 for the first half of the financial year;

(b) the past year's annual report, and progress on resolving problems identified in the report; and

(c) performance in implementing the annual performance plan.

(2) In the report the Accounting Officer must—

(a) recommend whether an adjustments budget may be necessary; and

(b) revise projections for revenue and expenditure to the extent that this may be necessary.

Submission of reports to oversight mechanism

54. (1) The Executive Authority must table the monthly, quarterly and mid-year reports in Parliament within five working days of receiving the reports.

(2) Parliament must refer the reports to the oversight mechanism promptly.

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ISAHLUKO 8

UKUBIKA KANYE NOKUCWANINGA AMABHUKU

Ingxenye 1: Ukubika kwaphakathi nonyaka

Izitatimende zezimali zanyanga zonke

51. (1) Zingakapheli izinsuku eziyishumi nanhlanu kuphenye inyanga ngayinye, Isikhulu Esiphendula Ngokwenzekayo kufanele sethule isitatimende sezimali Kwisigungu Sabaphathi kanye nakwisiKhwama Sikazwelonke, ngendlela eyonqunywa Yisigungu Sabaphathi, kodwa kumele siveze isimo sezimali zePhalamende saleyo nyanga kanye nesalowo nyaka wezimali ophezulu futhi kumele sichaze—

(a) imali eqondile eyisamba semali engenayo kanye nomthombo wayo;

(b) izindleko eziqondile kwisabelomali esikhulu;

(c) izindleko eziqondile nemali esetshenziswe yisabelo esikhulu; kanye

(d) uma kunesidingo, nokuchazwa—

(i) kwanoma yikuphi ukuchezuka okubonakalayo kwizimali ebezilinganisiwe zePhalamende ezivela kumthombo, kanye nokuchezuka okwenzeke kwimali esetshenzisiwe eyedlule kuleyo eyayilinganiswe kwisabelomali esikhulu; kanye

(ii) nanoma yiziphi izinyathelo zokulungisa noma zokuqondisa ezithathiwe noma ezizothathwa ukuqinisekisa ukuthi isilinganiso semali engenayo kanye nezindleko akubi ngaphezu kwesabelomali sePhalamende esamukeliwe.

(2) Isitatimende kufanele sikhombise isilinganiso semali ezongena kanye nezindleko zengxenye yonyaka wezimali esasilele, kanye nanoma yiluphi ushintsho olungaba khona ezilinganisweni ezenziwe phambilini.

(3) Imali ekhonjiswa esitatimendeni kumele ngaso sonke isikhathi iqhathaniswe nemali ehambelana nayo evezwe ezilinganisweni zemali engenayo nephumayo kanye nakwisabiwomali sePhalamende.

Imibiko ephuma ngesigamu yokwenziwa komsebenzi

52. Zingakapheli izinsuku ezingama-30 ekupheleni kwaleyo naleyo kota yonyaka, Isikhulu Esiphendula Ngokwenzekayo kufanele sibikele Isigungu Sabaphathi ngokusebenza kwePhalamende ekuqaliseni uhlelo lonyaka lokusebenza kuleyo kota nonyaka.

Isabiwomali saphakathi nonyaka kanye nokuhlolelwa ukulungela ukwenza umsebenzi

53. (1) Ngaphambi komhla zingama-31 ku-Okthoba unyaka nonyaka, Isikhulu Esiphendula Ngokwenzekayo kumele sethule phambi Kwesigungu Sabaphathi umbiko ohlola ukusebenza kwabaphathi bePhalamende engxenyeni yokuqala yonyaka wezimali, kubhekwe lokhu—

(a) izitatimende zanyanga zonke zengxenye yokuqala yonyaka wezimali ekukhulunywa ngazo esigabeni sama-51;

(b) umbiko wonyaka ofile, kanye nenqubekela phambili ekuxazululweni kwezinkinga ezivezwe embikweni; kanye

(c) nomsebenzi osewenziwe ekuqaliseni uhlelo lonyaka lokusebenza.

(2) Embikweni leso Sikhulu Esiphendula Ngokwenzekayo kumele—

(a) sincome uma kunesidingo sokwenza ushintsho kwisabelomali; futhi

(b) sibuyekeze izilinganiso zemali engenayo nezezindleko uma kunesidingo sokwenza lokho.

Ukwethulwa kwemibiko phambi kwekomidi

54. (1) Isigungu sabaphathi kufanele sethule ePhalamende imibiko yanyanga zonke, yekota yonyaka kanye neyamaphakathi nonyaka zingakapheli izinsuku ezinhlanu siyitholile le mibiko.

(2) IPhalamende kufanele le mibiko liyidlulisele kwikomidi lokwengamela ngokushesha.

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Part 2: Annual report, financial statements and auditing

Preparation of annual reports

55. (1) For each financial year, the Accounting Officer must prepare an annual report.

(2) The purpose of an annual report is to—

(a) provide a record of the activities of Parliament's administration during the financial year to which the report relates;

(b) provide a report on performance of Parliament's administration; and

(c) promote accountability for decisions made during the year by Parliament's administration.

(3) The annual report must be based on the annual performance plan and must contain—

(a) the annual financial statements of Parliament for the relevant financial year as submitted to the Auditor-General;

(b) any explanations that may be necessary to clarify the financial statements;

(c) the Auditor-General's audit report on those financial statements;

(d) an assessment by the Accounting Officer of the performance of Parliament during that financial year against the objectives and outcomes identified in Parliament's annual performance plan;

(e) particulars of any corrective action taken or to be taken in response to issues raised in the audit report referred to in paragraph *(c)*;

(f) the audit committee's report; and

(g) any other prescribed information.

Preparation of financial statements

56. (1) For each financial year, the Accounting Officer must prepare annual financial statements in accordance with the standards of generally recognised accounting practice and, in the absence of an applicable standard, in accordance with standards prescribed by the Executive Authority for the purpose of maintaining consistency with other organs of state.

(2) The notes to the annual financial statements must—

(a) include particulars of the remuneration of the Accounting Officer and senior managers, whether financial or in kind;

(b) disclose in respect of each bank account held by Parliament during the relevant financial year—

(i) the name of the bank where the account is or was held, and the type of account; and

(ii) year opening and year end balances in each of these bank accounts;

(c) provide a summary of all investments of Parliament as at the end of the financial year; and

(d) provide particulars of—

(i) all unauthorised expenditure that occurred during the financial year indicating whether it is recoverable and distinguishing between unauthorised expenditure of appropriated and approved funds, and unauthorised expenditure of donor funds;

(ii) all material losses, and irregular and fruitless and wasteful expenditure that occurred during the financial year indicating whether these are recoverable;

(iii) any disciplinary or criminal steps instituted as a result of such losses

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Ingxenye 2: Umbiko wonyaka, izitatimende zezimali kanye nokucwaningwa kwamabhuku

Ukulungiswa kwemibiko yonyaka

55. (1) Kulowo nalowo nyaka wezimali, kumele Isikhulu Esiphendula Ngokwenzekayo sihlanganise umbiko wonyaka.

(2) Inhloso yalo mbiko wonyaka uku—

(a) hlinzeka ngamarekhodi emisebenzi yabaphathi bePhalamende ngonyaka wezimali ophathelene nalowo mbiko;

(b) hlinzeka ngombiko wokusebenza kophiko lokuphathwa kwePhalamende; kanye

(c) nokukhuthaza ukuphendula ngezinqumo ezinziwe kulowo nyaka wuphiko lokuphathwa kwePhalamende.

(3) Umbiko wonyaka kufanele ususelwe ohlelweni lonyaka lokusebenza futhi kufanele uqukathe—

(a) isitatimende sezimali sonyaka sePhalamende kulowo nyaka wezimali njengoba sethuliwe kuMcwaningimabhuku-Jikelele;

(b) nanoma iyiphi incazelo engadingeka ukuchaza izitatimende zezimali;

(c) umbiko kaMcwaningimabhuku-Jikelele mayelana nalezo zitatimende zezimali;

(d) ukuhlolwa okwenziwe Yisikhulu Esiphendula Ngokwenzekayo ngokusebenza kwePhalamende ngonyaka wezimali uma kuqhathaniswa nezinjongo kanye nemiphumela okuqagulwe ohlelweni lonyaka lokusebenza lwePhalamende;

(e) imininingwane yezinyathelo zokulungisa ezithathiwe noma ezizothathwa ukulungisa izinto ezingalungile ezivezwe embikweni wokucwaningwa kwamabhuku ekukhulunywa ngawo kupharagrafu *(c)*;

(f) umbiko wekomidi lokucwaningwa kwamabhuku; kanye

(g) nanoma yiluphi olunye ulwazi okufanele luvezwe.

Ukulungiswa kwezitatimende zezimali

56. (1) Kulowo nalowo nyaka wezimali, Isikhulu Esiphendula Ngokwenzekayo kufanele sihlanganise isitatimende sonyaka sezimali ngokwendlela ejwayelekile futhi eyamukelekile yokuphendula kanti, uma ingekho indlela enjalo esebenzayo, kufanele kube yindlela eyonqunywa Isigungu Sabaphathi ukuze yonke into ihambisane futhi ifane nezinye izindlela zezinhlaka zombuso.

(2) Amanothi ombiko wezimali wonyaka kufanele—

(a) abe nemininingwane yeholo laleso Sikhulu Esiphendula Ngokwenzekayo kanye nabaphathi abasezikhundleni eziphezulu, okungaba yimali noma okunye;

(b) adalule leyo naleyo akhawunti yokulondoloza imali esegameni lePhalamende ngalowo nyaka wezimali—

(i) igama lebhange lapho i-akhawunti ivulwe noma yayivulwe khona, kanye nohlobo lwe—akhawunti; kanye

(ii) nonyaka eyavulwa ngawo kanye nemali esele kuleyo naleyo akhawunti ngokuphela konyaka;

(c) anikeze kafushane imininingwane yakho konke ukutshalwa kwezimali okwenziwe yiPhalamende ekupheleni konyaka wezimali; futhi

(d) anikeze imininingwane—

(i) yakho konke ukusetshenziswa kwemali okungagunyaziwe okwenzeke ngonyaka wezimali, acacise nokuthi le mali isengabuyiselwa yini emuva futhi kwahlukaniswe kahle phakathi kokusetshenziswa okungagunyaziwe kwemali eyabiwe futhi yemukelwa, kanye nokusetshenziswa okungaganyaziwe kwemali etholakale ngenxa yezimali zemixhaso;

(ii) konke ukulahleka kwemali okukhulu, kanye nokusetshenziswa kwemali ngendlela engaqondile futhi engenambuyiselo nokusaphaza, okwenzeke ngonyaka wezimali, kucaciswe kahle futhi ukuthi le mali isengathola-kala yini;

(iii) nanoma yiziphi izinyathelo zokuqondiswa kwezigwegwe noma zokuvula icala eziqaliswe ngenxa yalokho kulahleka noma ukusetshenziswa

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or unauthorised, irregular or fruitless and wasteful expenditures; and

(iv) any material losses written off.

Submission of annual financial statements

57. Within two months after the end of the financial year, the Accounting Officer must submit the annual financial statements—

(a) to the Auditor-General for auditing; and

(b) to the National Treasury for inclusion in the consolidated financial statements.

Auditing of annual financial statements

58. (1) The Auditor-General must—

(a) audit the financial statements submitted in terms of section 57; and

(b) submit an audit report on those statements to the Executive Authority within two months of receiving the statements.

(2) If the Auditor-General is unable to complete an audit within two months of receiving the financial statements, the Auditor-General must promptly submit a report outlining the reasons for the delay to the Executive Authority. The Executive Authority must promptly table the report in Parliament.

(3) Once the Auditor-General has submitted an audit report to the Executive Authority, no person may alter the report or the annual financial statements to which the report relates.

Submission of annual report

59. The Accounting Officer must submit Parliament's annual report to the Executive Authority so that the Executive Authority is able to table the report in Parliament within five months of the end of the financial year concerned.

Tabling and consideration of annual report

60. (1) The Executive Authority must table the annual report in Parliament within five working days of receiving it.

(2) The annual report, including the audited financial statements and audit report, must be made public.

(3) The annual report of Parliament must be referred to the oversight mechanism.

Issues raised in audit reports

61. The Accounting Officer must—

(a) promptly address any issues raised by the Auditor-General in an audit report; and

(b) advise the Executive Authority of the steps taken to address the issues.

Consequences of non-compliance with certain provisions

62. (1) If the Accounting Officer does not submit the annual financial statements to the Auditor-General in accordance with section 57—

(a) the Accounting Officer must promptly submit a written explanation setting out the reasons for the failure to—

(i) the Auditor-General; and

(ii) the Executive Authority; and

(b) the Executive Authority—

(i) must report to Parliament concerning the failure;

(ii) must take appropriate steps to ensure that the financial statements are submitted for auditing; and

greengazette

kwemali okungagunyaziwe, okungaqondile noma okungenambuyiselo futhi okusaphazayo; kanye

(iv) nanoma yikuphi ukulahleka kwemali okwesuliwe emabhukwini.

Ukwethulwa kwezitatimende zonyaka

57. Zingakapheli izinyanga ezimbili emva kokuphela konyaka wezimali, Isikhulu Esiphendula Ngokwenzekayo kufanele sethule izitatimende zonyaka zezimali—

(a) kuMcwaningimabhuku-Jikelele ukuze zicwaningwe; kanye

(b) nakusiKhwama Kazwelonke ukuze zifakwe ezitatimendeni ezididiyelwe zezimali.

Ukucwaningwa kwezitatimende zonyaka zezimali

58. (1) UMcwaningimabhuku-Jikelele kufanele—

(a) acwaninge izitatimende zezimali ezethulwe ngokwesigaba sama-57; futhi

(b) ethule umbiko wokucwaningwa kwamabhuku Kwisigungu Sabaphathi zingakapheli izinyanga ezimbili ezitholile lezo zitatimende.

(2) Uma uMcwaningimabhuku-Jikelele ehluleka ukwethula umbiko wokucwaningwa kwamabhuku zingakapheli izinyanga ezimbili ezitholile izitatimende zezimali, kufanele athumele umbiko ngokushesha Kwisigungu Sabaphathi lapho enikeza khona izizathu zokubambezeleka kombiko wokucwaningwa kwamabhuku. Isigungu Sabaphathi kufanele sethule lo mbiko phambi kwePhalamende ngokushesha.

(3) Uma uMcwaningimabhuku-Jikelele esewuthumele umbiko wokucwaningwa kwamabhuku Kwisigungu Sabaphathi, akekho omunye umuntu ongawushintsha lo mbiko noma ashintshe izitatimende zezimali zonyaka eziphathelene nawo umbiko.

Ukwethulwa kombiko wonyaka

59. Isikhulu Esiphendula Ngokwenzekayo kufanele sethule umbiko wonyaka ePhalamende Kwisigungu Sabaphathi ukuze sikwazi ukwethula umbiko ePhalamende ezinyangeni ezinhlanu zokuphela kwalowo nyaka wezimali oqondene.

Ukwethulwa nokucutshungulwa kombiko wonyaka

60. (1) Isigungu Sabaphathi kufanele sethule umbiko wonyaka ePhalamende ezinsukwini ezinhlanu siwutholile.

(2) Umbiko wonyaka, kufaka nezitatimende zezimali ezicwaningiwe, kumele kwaziswe emphakathini ngakho.

(3) Umbiko wonyaka ePhalamende kufanele udluliselwe ekomitini elihlangene.

Izindaba ezivuke kwimibiko yokucwaningwa kwamabhuku

61. Isikhulu Esiphendula Ngokwenzekayo kufanele—

(a) siphuthume ngokushesha sibheke noma yiziphi izindaba eziphakanyiswe uMcwaningi-mabhuku-Jikelele embikweni wokucubungula; futhi

(b) seluleke Isigungu Sabaphathi ngezinyathelo ezithathiwe ukulungisa lezo zindaba.

Imiphumela yokungayilandeli imibandela yemigomo ethile

62. (1) Uma Isikhulu Esiphendula Ngokwenzekayo singazethuli izitatimende zezimali zonyaka kuMcwaningimabhuku-Jikelele ngokwesigaba sama-57—

(a) Isikhulu Esiphendula Ngokwenzekayo kufanele siphuthume ngokushesha sethule incazelo ebhalwe phansi ebeka ngokucacile izizathu zokwehluleka ku—

(i) Mcwaningimabhuku-Jikelele; kanye

(ii) Nakwisigungu Sabaphathi kanti futhi

(b) Isigungu Sabaphathi—

(i) kufanele sibike ePhalamende mayelana nokwehluleka;

(ii) kufanele sithathe izinyathelo ezifanele ukuqinisekisa ukuthi izitatimende zezimali ziyethulwa ukuba zicutshungulwe; futhi

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(iii) may order that disciplinary steps be taken against the Accounting Officer or official responsible for the failure; and

(c) the Auditor-General may issue a special report on such failure to Parliament which must be made public.

(2) If the Executive Authority does not table the annual report in Parliament within five months of the end of the financial year concerned—

(a) the Executive Authority—

(i) must table a report on the failure in Parliament;

(ii) must take appropriate steps to ensure that the annual report is tabled in Parliament; and

(iii) may order that disciplinary steps be taken against the Accounting Officer or official responsible for the failure; and

(b) the Auditor-General—

(i) must submit the audited financial statements and audit report to Parliament for tabling; and

(ii) may issue a special report on the delay.

Part 3: General reporting responsibilities

Reporting of irregularities

63. The Accounting Officer must report particulars of any unauthorised, irregular or fruitless and wasteful expenditure, or the likelihood of any such expenditure, to the Executive Authority immediately on discovery.

Other information

64. The Accounting Officer must comply with any request by Parliament, the Executive Authority, or the Auditor-General for information, documents, explanations and motivations.

CHAPTER 9

REGULATIONS AND INSTRUCTIONS

Regulations

65. (1) The Executive Authority may issue regulations not inconsistent with this Act concerning—

(a) any matter in respect of which this Act authorises regulations or policy;

(b) the handling of, and control over, the assets of Parliament;

(c) the improvement and maintenance of the assets of Parliament;

(d) the alienation, letting or other disposal of the assets of Parliament;

(e) an appropriate supply chain management system for Parliament which complies with Chapter 6;

(f) the financial management of the provision of support services and constituency funding to political parties represented in Parliament;

(g) the rendering of free services by Parliament's administration;

(h) the determination of any scales of fees, other charges or rates relating to services provided by Parliament's administration;

(i) the writing off of, or settling of claims in respect of, losses of money or other assets of Parliament or amounts owed to Parliament;

(j) liability for losses and damages, and procedures for recovery, including the recovery of fruitless and wasteful, unauthorised and irregular expenditure;

greengazette

(iii) singayalela ukuba kuthathelwe izinyathelo zokuqondisa ezifanele leso Sikhulu Esiphendula Ngokwenzekayo noma isikhulu esiphathelene nokwehluleka; futhi

(c) uMcwaningimabhuku-Jikelele angakhipha umbiko okhethekile ngalokho kwehluleka ePhalamende okufanele kwaziswe emphakathini.

(2) Uma Isigungu Sabaphathi singawethuli umbiko wonyaka ePhalamende ezinyangeni ezinhlanu zokuphela konyaka wezimali oqondene—

(a) Isigungu Sabaphathi—

(i) kufanele sethule umbiko ngokwehluleka kwaso ePhalamende;

(ii) kufanele sithathe izinyathelo ezifanele ukuqinisekisa ukuthi umbiko wonyaka wethulwa ePhalamende; futhi

(iii) singayalela ukuba kuthathelwe izinyathelo zokuqondisa ezifanele leso Sikhulu Esiphendula Ngokwenzekayo noma isikhulu esiphathelene nokwehluleka; futhi

(b) uMcwaningimabhuku-Jikelele—

(i) kufanele ethule izitatimende zezimali ezicwaningiwe kanye nombiko ocwaningiwe ePhalamende ukuba ubhekwe; futhi

(ii) angakhipha umbiko okhethekile ngokubambezeleka.

***Ingxenye 3: Izibophezelo zokubika ezivamile* Ukubika ngezindlela zokuphatha eziphambene nomthetho**

63. Isikhulu Esiphendula Ngokwenzekayo kufanele sibike nganoma yikuphi ukusetshenziswa kwezimali okungagunyaziwe, okungahambi ngomthetho noma okungenazithelo kanye nokuxhashazwa kwezimali, noma uma kunokwenzeka ukuthi kunemali engacishe isetshenziswe ngale ndlela, Kwisigungu Sabaphathi ngokushesha uma sesikutholile lokho.

Olunye ulwazi

64. Isikhulu Esiphendula Ngokwenzekayo kufanele sihambisane nanoma yisiphi isicelo esenziwa yiPhalamende, Isigungu Sabaphathi, noma uMcwaningimabhuku-Jikelele ngolwazi, amabhuku, izincazelo kanye nezikhuthazo.

ISAHLUKO 9

IMITHETHO KANYE NEMIYALELO

Imithetho

65. (1) Isigungu Sabaphathi singakhipha imithetho engaphikisani nalo Mthetho mayelana—

(a) nanoma yiluphi udaba lo Mthetho ogunyaza imithetho noma inqubomgomongalo;

(b) nokuphathwa, nokulawulwa, kwezimpahla zePhalamende;

(c) nokwenza ngcono kanye nokulungiswa kwezimpahla zePhalamende;

(d) nokwedlulisela, ukuqashisa noma okunye ukuchithwa kwezimpahla zePhalamende;

(e) nohlelo lokuphathwa kokuthengwa kwezimpahla oluhamba ngendlela noluhambisana neSahluko 6;

(f) nokuphathwa kwezimali kombandela wezinsiza zokwesekela kanye nemali yamaziko emaqenjini ezombusazwe amelelekile ePhalamende;

(g) nokulethwa kwezinsiza zamahhala wuphiko lukuphatha ePhalamende;

(h) nokunquma noma yimaphi amazinga ezimali, amanye amanani noma izilinganiso eziphathelene nezinsiza ezinikezelwa wuphiko lokuphatha ePhalamende;

(i) nokucinywa, noma ukukhokhwa kwezimali mayelana, nokulahleka kwemali noma ezinye izimpahla zePhalamende noma izimali ezikweletwa iPhalamende;

(j) nokuba necala lokulahleka kanye nokulimala kwempahala, okufaka phakathi izinqubo zokubuyiselwa kwemali esetshenziswe ngokungenazithelo kanye nokungenanzuzo, ukusetshenziswa kwezimali, okungagunyaziwe kanye nokungemthetho;

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(k) the cancellation or variation of contracts that are to the detriment of Parliament;
(l) the settlement of claims by or against Parliament;
(m) the waiver of claims by Parliament;
(n) the remission of money due to Parliament;
(o) gifts or donations to officials of Parliament;
(p) vouchers or other proofs of receipts or payments, which are defective or have been lost or damaged;
(q) varying the time period within which any act must be performed in terms of this Act if it is necessary to achieve conformity with the budgeting or accounting cycles applicable to the public sector; and
(r) any other matter concerning the financial management of Parliament that may facilitate the application of this Act.

(2) Regulations in terms of subsection (1) may prescribe that the prior approval of the Executive Authority must be obtained for particular actions.

(3) The Accounting Officer must—
(a) ensure that drafts of regulations required by this Act are prepared;
(b) periodically review regulations made in terms of the Act; and
(c) when appropriate, ensure that draft amendments are prepared.

(4) *(a)* The Executive Authority may approve departures from regulations or condone a failure to comply with a regulation provided that the objectives of the Act are not undermined.

(b) The reasons for any decision taken in terms of paragraph *(a)* must be recorded in writing and submitted to the oversight mechanism promptly.

(5) The Executive Authority must ensure that a draft of any proposed regulations dealing with any matter contemplated in section 34 or Chapter 6 is published for public comment.

(6) Regulations issued by the Executive Authority in terms of subsection (1) may come into effect only after they have been approved by Parliament.

(7) The Accounting Officer must publish all regulations approved by Parliament—
(a) in a parliamentary paper; and
(b) in the Government Gazette, if the regulations deal with a matter contemplated by subsection (5).

Instructions

66. (1) For the purpose of implementing this Act, the Executive Authority may issue written instructions not inconsistent with this Act or its regulations.

(2) A copy of any instruction issued in terms of subsection (1) must be submitted to the oversight mechanism promptly.

CHAPTER 10

FINANCIAL MISCONDUCT

Part 1: Disciplinary proceedings

Financial misconduct by Accounting Officer

67. (1) The Accounting Officer commits an act of financial misconduct if the Accounting Officer deliberately or negligently—
(a) contravenes a provision of this Act;
(b) fails to comply with a duty imposed by a provision of this Act on the Accounting Officer;
(c) makes, or permits or instructs another official of Parliament to make, an unauthorised, irregular or fruitless and wasteful expenditure; or

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(k) nokhanselwa noma ukushintshashintshwa kwezinkontileka okungalimaza iPhalamende;

(l) nokukhokhwa kwezimali yiPhalamende noma zithathwa kwiPhalamende;

(m) nokuchithwa kwamacala okwenziwa yiPhalamede;

(n) nokuxolela ukukhokha izimali zePhalamende;

(o) nezipho noma imixhaso ezikhulwini zePhalamende;

(p) namavawusha noma obunye ubufakazi bokwemukeliwe noma inkokhelo, okungaphelele noma osekulahliwe noma okulinyaziwe;

(q) nokushintsha izikhathi umsebenzi okumele wenziwe ngaso salo Mthetho uma kudingeka ukuthola ukuhambisana nomjikelezo wokwaba izimali nokuphendula osebenza emkhakheni womphakathi; kanye

(r) nanoma yiluphi udaba oluphathelene nokuphathwa kwezimali zePhalamende ezingenza kube lula ukusebenza kwalo Mthetho.

(2) Imithetho ngokwesigatshana (1) ingachaza ukuthi imvume yangaphambili Yesigungu Sabaphathi kufanele itholakalele uma kwenziwe izinto ezithile.

(3) Isikhulu Esiphendula Ngokwenzekayo kufanele—

(a) siqinisekise ukuthi uhlaka lwemithetho oludingwa yilo Mthetho luyalungiswa;

(b) sibheke njalo kabusha imithetho eyenziwe ngokwalo Mthetho; futhi

(c) uma kufanele, siqinisekise ukuthi izichibiyelo eziwuhlaka ziyalungiswa.

(4) *(a)* Isigungu Sabaphathi singavumela ukuphuma emthethweni noma sikwamukele ngemibandela ukwehluleka ukuhambisana nomthetho yinqobo nje uma izinhloso zoMthetho zingabukelwa phansi.

(b) Izizathu zanoma yisiphi isinqumo esithathiwe ngokwepharagrafu *(a)* kufanele zibhalwe phansi bese zethulwa ekomidini elihlangene ngokushesha.

(5) Isigungu Sabaphathi kufanele siqinisekise ukuthi uhlaka lwanoma yimiphi imithetho ephakanyisiwe ephathelene nanoma yiluphi udaba oluvezwe esigabeni sama-34 noma iSahluko 6 lushicilelelwa umphakathi ukuba uphawule ngalo.

(6) Imithetho ekhishwe Yisigungu Sabaphathi ngokwesigatshana (1) ingaqala isebenze kuphela emva kokuba isivunywe yiPhalamende.

(7) Isikhulu Esiphendula Ngokwenzekayo kufanele sisakaze yonke imithetho evunywe yiPhalamende—

(a) ephepheni lePhalamende; futhi

(b) nakwiGazethi kaHulumeni, uma imithetho ibhekene nodaba oluvezwe kusigatshana (5).

Imiyalelo

66. (1) Ngenhloso yokwenza lo Mthetho ukuthi usebenze, Isigungu Sabaphathi singakhipha imiyalelo ebhalwe phansi engaphikisani nalo Mthetho noma imitheshwana engaphansi kwawo.

(2) Ikhophi yanoma yimuphi umyalelo okhishwe ngokwesigatshana (1) kufanele yethulwe ekomitini elihlangene ngokushesha.

ISAHLUKO 10

UKUNGAZIPHATHI KAHLE KWEZEZIMALI

Ingxenye 1: Inqubo yokuqondiswa kwezigwegwe

Ukungaziphathi kahle kwezezimali Kwesikhulu Esiphendula Ngokwenzekayo

67. (1) Isikhulu Esiphendula Ngokwenzekayo senza isenzo sokungaziphathi kahle kwezezimali uma Isikhulu Esiphendula Ngokwenzekayo ngokungacopheleli noma ngobudedengu—

(a) sephula umbandela walo Mthetho;

(b) sehluleka ukuhambisana nomsebenzi onikezwe umbandela Kwisikhulu Esiphendula Ngokwenzekayo;

(c) senza, noma sivumela noma siyalela esinye isikhulu sePhalamende ukwenza, okungagunyaziwe, okungemthetho noma okungenanzuzo kanye nokumosayo ukusetshenziswa kwezimali; noma

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(d) provides incorrect or misleading information in any document which must be submitted to the Executive Authority, the National Treasury or the Auditor-General in terms of this Act.

(2) The Executive Authority must—

(a) investigate promptly any allegation of financial misconduct against the Accounting Officer, unless it is obviously unfounded; and

(b) if the investigation warrants such a step, institute disciplinary proceedings promptly and in accordance with any applicable systems and procedures.

Financial misconduct by officials

68. (1) An official of Parliament to whom a power or duty was delegated in terms of section 10, or who exercises financial management responsibilities in terms of section 11, commits an act of financial misconduct if that official deliberately or negligently—

(a) fails to carry out the delegated power or duty;

(b) contravenes or fails to comply with a condition of the delegated power or duty;

(c) makes, or permits or instructs another official of Parliament to make, an unauthorised, irregular or fruitless and wasteful expenditure; or

(d) provides incorrect or misleading information in any document submitted to the Accounting Officer.

(2) The Accounting Officer must—

(a) investigate any allegation of financial misconduct against an official unless it is obviously unfounded; and

(b) if the investigation warrants such a step, institute disciplinary proceedings within 30 days in accordance with any applicable systems and procedures.

Part 2: Criminal proceedings

Offences

69. (1) It is an offence for the Accounting Officer to—

(a) deliberately or in a grossly negligent way—

(i) contravene or fail to comply with a provision of section 7, 26*(c)*, 30(2)*(a)* or *(c)*, 31(2)*(a)*, *(b)*, *(c)* or *(d)*, 33(2)*(a)*, *(b)*, *(c)*, *(d)* or *(f)*; or

(ii) fail to take all reasonable steps to prevent unauthorised, irregular or fruitless and wasteful expenditure;

(b) contravene section 12(3)*(b)*;

(c) fail to take all reasonable steps to prevent corrupt practices—

(i) in the management of Parliament's assets or receipt of money; or

(ii) in the implementation of Parliament's supply chain management system;

(d) deliberately mislead or withhold information from the Executive Authority or Auditor-General on any bank accounts of Parliament or on money received or spent by Parliament; or

(e) deliberately provide false or misleading information in any document which in terms of a requirement of this Act must be submitted to the Executive Authority or Auditor-General.

(2) It is an offence for—

(a) any official to whom a power or duty is delegated in terms of section 10, to contravene or fail to comply deliberately or in a grossly negligent way with the delegation or a condition of the delegation;

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(d) sinikeza ulwazi olungalungile noma oludukisayo kunoma yimuphi umqulu okufanele wethulwe Kwisigungu Sabaphathi, KwisiKhwama Sikazwelonke noma uMcwaningimabhuku-Jikelele ngokwalo Mthetho.

(2) Isigungu Sabaphathi kufanele—

(a) siphenye ngokushesha noma yiziphi izinsolo zokungaphathi kahle izimali ezibekwa Isikhulu Esiphendula Ngokwenzekayo, ngaphandle uma kusobala ukuthi akulona iqiniso; futhi

(b) uma uphenyo ludinga leso sinyathelo, senza inqubo yokuqondiswa kwezigwegwe futhi ngokulandela noma yiziphi izinhlelo ezisetshenziswayo kanye nemigomo.

Ukungaziphathi kahle kwezezimali okwenziwa yizikhulu

68. (1) Isikhulu sasePhalamende esinikezwe amandla noma umsebenzi ngokwe sigaba 10, noma esisebenzisa imisebenzi yokuphathwa kwezimali ngokwesigaba 11, senza isenzo sokungaphathi kahle izimali uma leso sikhulu ngenhloso noma ngobudedengu bokungacopheleli—

(a) sehluleka ukusebenzisa amandla noma ukuqhuba umsebenzi;

(b) sephula noma sehluleka ukuhambisana nombandela wamandla esinikezwe wona noma ukuqhuba umsebenzi;

(c) senza, noma sivumela noma siyalela noma yisiphi isikhulu sePhalamende ukuba senze, ngokungagunyaziwe, okungemthetho noma okungenanzuzo kanye nokumosa ukusetshenziswa kwezimali; noma

(d) sinikeza ulwazi olungalungile noma oludukisayo kunoma yimuphi umqulu owethulwe Kwisikhulu Esiphendula Ngokwenzekayo.

(2) Isikhulu Esiphendula Ngokwenzekayo kufanele—

(a) siphenye noma yiziphi izinsolo zokungaphathwa kahle kwezimali ezibekwa isikhulu ngaphandle uma kusobsls ukuthi akulona iqiniso; futhi

(b) uma uphenyo ludinga leso sinyathelo, senze inqubo yokuqondiswa kwezigwegwe zingakapheli izinsuku ezingama-30 ngokulandela noma yiziphi izinhlelo ezisetshenziswayo kanye nemigomo.

Ingxenye 2: Ukwenziwa kwamacala obugebengu

Amacala

69. (1) Kulicala Kwisikhulu Esiphendula Ngokwenzekayo lokhu—

(a) ngamabomu noma ngendlela yobudedengu obukhulu—

(i) sephule noma sehluleka ukuhambisana nombandela we sigaba 7, 26*(c)*, 30(2)*(a)* noma *(c)*, 31(2)*(a)*, *(b)*, *(c)* noma *(d)*, 33(2)*(a)*, *(b)*, *(c)*, *(d)* noma *(f)*; noma

(ii) sehluleka ukuthatha zonke izinyathelo eziphusile ukuvimbela ukusetshenziswa kwezimali okungagunyaziwe, okuphambene nomthetho noma okungenanzuzo kanye nokumosayo;

(b) ukwephula isigaba 12(13);

(c) ukwehluleka ukuthatha izinyathelo eziphusile ukuvimbela izenzo zenkohlakalo—

(i) ekuphathweni kwezimpahla zePhalamende noma ukwamukelwa kwezimali; noma

(ii) ekwenzeni uhlelo lokuphathwa kokuthengwa kwezimpahla zePhalamende;

(d) ukudukisa ngamabomu noma ukugodla ulwazi Kwisigungu Sabaphathi noma uMcwaningimabhuku-Jikelele nganoma yimaphi ama-akhawunti asebhange ePhalamende noma izimali ezamukeliwe noma ezisetshenziswe yiPhalamende; noma

(e) ukunikezela ngamabomu ngolwazi olungamanga noma oludukisayo kunoma yimuphi umqulu ngokwezidingo zalo Mthetho kufanele wethulwe Kwisgungu Sabaphathi noma kuMcwaningimabhuku-Jikelele.

(2) Kulicala—

(a) kunoma yisiphi isikhulu esinikezwe amandla noma umsebenzi ngokwesigaba se-10, ukwephula noma ukwehluleka ukuhambisana ngamabomu noma ngokukhulu ukunganaki nomsebenzi esiwunikiwe noma umbandela womsebenzi esiwunikiwe;

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(b) any official who exercises financial management responsibilities in terms of section 11, to fail to fulfil those responsibilities deliberately or in a grossly negligent way; or

(c) any official to contravene section 12(3)*(b)*.

(3) It is an offence for any person to contravene sections 44, 45, 46 or 58(3).

Penalties

70. A person convicted of an offence in terms of section 69 is liable to a fine or to imprisonment for a period not exceeding five years.

CHAPTER 11

MISCELLANEOUS

Liability of functionaries exercising powers and functions in terms of this Act

71. (1) No member of the Executive Authority, the Accounting Officer or any other official exercising a power or performing a function in terms of this Act, is liable in respect of any loss or damage resulting from the exercise of that power or the performance of that function in good faith.

(2) Without limiting liability in terms of the common law or other legislation, Parliament may recover from the Accounting Officer or other official, any loss or damage suffered by it because of the deliberate or negligent unlawful actions of that Accounting Officer or other official when performing a function in terms of this Act.

Repeal of legislation

72. This Act repeals—

(a) sections 31 and 39 of the Powers and Privileges of Parliament Act, 1963 (Act No. 91 of 1963);

(b) in the Public Finance Management Act—

(i) the words "Parliament and" in section 3(1)*(d)*;

(ii) subparagraph *(a)* of section 3(2);

(iii) section 13(1)*(a)*; and

(iv) the word "Parliament," in section 13(5).

Short title and commencement

73. This Act is called the Financial Management of Parliament Act, 2009 and comes into operation on assent by the President and in accordance with the transitional arrangements set out in Schedule 4 to this Act.

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(b) kunoma yisiphi isikhulu esisebenzisa imisebenzi yokuphathwa kwezimali ngokwesigaba se-11, ukwehluleka ukwenza leyo misebenzi ngamabomu noma ngendlela yokunganaki okukhulu; noma

(c) kunoma yisiphi isikhulu ukwephula isigaba 12 (3) *(b)*.

(3) Kulicala kunoma yimuphi umuntu ukwephula izigaba 44, 45, 46 noma 58(3).

Izinhlawulo

70. Umuntu olahlwe yicala ngokwe sigaba sama-69 kumele akhokhe inhlawulo noma avalelwe ejele isikhathi esingevile kwiminyaka emihlanu.

ISAHLUKO 11

OKUNGXUBEVANGE

Ukwesuleleka ngecala kwezikhulu ezisebenzisa amandla kanye nemisebenzi yazo ngokulandela lo Mthetho

71. (1) Alikho ilunga Lesigungu Sabaphathi, Isikhulu Esiphendula Ngokwenzekayo noma yisiphi nje-ke isikhulu esisebenzisa noma esenza imisebenzi ngokwalo Mthetho, eliyobekwa icala mayelana nanoma yikuphi ukulahleka ukulimaza okuwumphumela wokusebenzisa lawo mandla noma ukwenza lowo msebenzi ngendlela engahlose bubi.

(2) Ngokungenanhloso yokubukela phansi noma yokunciphisa izibophezelo ezikumthetho ovamile noma ezikunoma yimuphi nje omunye umthetho, iPhalamende lingakwazi ukuthi lifune izindleko zalo noma lokho okulilahlekele ngenxa yokungacopheleli noma yobudedengu Besikhulu Esiphendula Ngokwenzekayo noma besinye isikhulu, uma kwenziwa imisebenzi ehambisana nalo Mthetho.

Ukucinywa komthetho

72. Lo Mthetho ucima—

(a) izigaba sama-31 kanye nesama-39 zoMthetho Wezamandla Namalungelo ePhalamende, ka1963 (uMthetho onguNo 91 ka 1963);

(b) KuMthetho Wokuphathwa Kwezimali Zomphakathi—

(i) amagama athi "iPhalamende kanye" esigabeni 3(1)*(d)*; kanye

(ii) nesiqeshana *(a)* sesigaba 3(2);

(iii) Isigaba 13(1)*(a)*; kanye

(iv) Negama elithi "iPhalamende," kwisigaba 13(5).

Isihloko esifushane kanye nokuqala ukusebenza

73. Lo Mthetho ubizwa ngokuthi uMthetho Wokuphathwa Kwezimali ZePhalamende, ka 2009 kanti uqala ukusebenza emva kokuba usuvunywe nguMongameli ngokuhambisana nesihloko nezinguquko ezishicilelwe kusheduli 4 yalo Mthetho.

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SCHEDULE 1

Norms and standards for provincial legislatures

Legislation enacted by a provincial legislature to regulate its financial management must promote accountable, transparent and sound financial management and to this end must—

(a) identify an individual or body as the executive authority responsible for controlling the revenue, expenditure, assets and liabilities of the legislature;

(b) provide for the accountability of that executive authority to the legislature;

(c) provide for an accounting officer and set out the responsibilities of the accounting officer;

(d) provide for appropriate measures to ensure that the legislature has adequate financial management capacity;

(e) require budgetary and financial planning processes to be co-ordinated with the processes of the relevant executive organs of state;

(f) stipulate arrangements concerning the management of revenue, expenditure, assets and liabilities;

(g) require the administration of the legislature to put in place a supply chain management framework which is fair, equitable, transparent, competitive, cost-effective;

(h) require the preparation of annual financial statements in accordance with the norms and standards prescribed in the Public Finance Management Act;

(i) establish internal control and risk management arrangements including internal audit and an independent audit committee;

(j) require the internal and external auditing of financial statements;

(k) require financial statements to be submitted to the legislature and made accessible to the public; and

(l) require the legislature to comply with the standards of generally recognised accounting practice.

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ISHEDULI 1

Izinkambiso kanye nezindlela zokusebenza ezamukelekile zezishayamthetho zezifundazwe

Umthetho oshaywe yiSishayamthetho Sesifundazwe ukulawula ukuphathwa kwezimali zaso kufanele ukhuthaze ukuphathwa kwezimali ngendlela efanele esobala, kanye nekhombisa ukuvuthwa ngasekuphathweni kwezimali futhi-ke kufanele—

(a) uqoke umuntu noma isigungu esizoba yisigungu sabaphathi esibhekene nokulawula izimali eziqoqwayo, izindleko, izimpahla namagugu kwesishayamthetho;

(b) uhlinzekele izimpendulo zaleso sigungu sabaphathi besifundazwe;

(c) uhlinzeke ngesikhulu esiphendula ngokwenzekayo futhi uveze obala imisebenzi yesikhulu esiphendula ngokwenzekayo;

(d) uhlinzeke ngokuthathwa kwezinyathelo ezinqala ukuqinisekisa ukuthi isishayamthetho sinamandla anele okuphathwa kwezimali;

(e) udinga izinhlelo kanye nemigudu yokwabiwa kwemali nemigudu efanele yesigungu sezinhlaka zombuso;

(f) uqoke izinhlelo ezimayelana nokuphathwa kwezimali eziqoqwayo, izindleko, ismpahla kanye namagugu;

(g) udinge ukuba abaphathi besishayamthetho benze uhlaka lokuphathwa kokuthengwa kwezimpahla olunokwethembeka, olulinganayo, olucintisanayo nolongayo;

(h) udinge kulungiswe isitatimende sezimali sonyaka esihambisana nemigomo nemibandela okushicilelwe kuMthetho Wokuphathwa Kwezimali Zomphakathi;

(i) umise uhlelo lukulawula lwangaphakathi zokuphathwa kwezimo ezibucayi ezifaka ucwaninga lwangaphakathi kanye nekomidi lokucwaningwa kwamabhuku elizimele;

(j) udinge ucwaningo lwangaphandle nolwangaphakathi lwezitatimende zezimali;

(k) udinge ukuthi izitatimende zezimali zethulwe kwisishayamthetho bese zenziwa ukuba zifinyelele emphakathini; futhi

(l) udinge ukuba isishayamthetho sihambisane nemigomo eyamukelekile yokuphendula ngesikwenzayo.

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SCHEDULE 2

Code of Ethics for members of the Executive Authority

(1) The object of this Code is to enhance the confidence of the public and Members in the integrity of the management of Parliament. It applies to the members of the Executive Authority of Parliament and supplements the parliamentary Code of Conduct for Assembly and permanent Council members. It recognises that in holding high public office members of the Executive Committee have an obligation to perform their official functions and duties in a way that will bear the closest public scrutiny, an obligation that is not discharged by simply acting within the law.

(2) Members of the Executive Authority must conform to the principles of good governance set out in this Schedule.

(3) Members of the Executive Authority must—

(a) fulfil all the obligations placed upon them by the Constitution, the law and the rules, regulations and policies of Parliament;

(b) perform their duties and exercise their powers with honesty and diligence and in accordance with the highest ethical standards;

(c) act in all respects in a manner that is consistent with the integrity of their office; and

(d) arrange their private affairs in a manner that will prevent real, potential or apparent conflicts of interests from arising and, if such a conflict does arise, resolve the conflict in favour of the interests of Parliament and the public.

(4) Members of the Executive Authority may not—

(a) use their positions to enrich themselves or improperly benefit any other person;

(b) expose themselves to any situation involving the risk of a conflict between their official responsibilities and their private interests;

(c) receive remuneration for any work or service other than for the performance of their functions as members of the Executive Authority; or

(d) use any allowance provided by Parliament for a purpose other than that for which it was provided.

(5) Any complaints concerning adherence to this Code must be determined by the parliamentary committee established under the Rules of Parliament to oversee the Code of Conduct for Assembly and permanent Council members.

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ISHEDULI 2

Indlela Yokuziphatha kwamalungu Esigungu Sabaphathi

(1) Inhloso yale Ndlela yokuziphatha ukuthuthukisa ukwethemba komphakathi namaLungu kwikhono lokuphatha labaphathi ePhalamende. Isebenza kumalungu Esigungu Sabaphathi bePhalamende iphinde igcwalise iNdlela Yokuziphatha yePhalamende Mayelana Nokusetshenziswa Kwezimali. Iyakuqonda nokuthi ekubambeni isikhundla esiphakeme ehhovisini amalungu Ekomidi Labaphathi anesibophezelo sokwenza imisebenzi yawo esemthethweni, kanye nemisebenzi ngendlela engaphansi kweso lomphakathi, nokuyinto engenzeki nje kuphela ngokulandela umthetho.

(2) Amalungu Esigungu Sabaphathi kufanele alandele imigomo yokubusa kahle evezwe kulesheduli.

(3) Amalungu Esigungu sabaphathi kufanele—

(a) afezekise zonke izibophezelo ezibekwe phezu kwawo nguMthethosisekelo, imithetho kanye nezinqubomigomo zePhalamende;

(b) enze imisebenzi yabo baphinde basebenzise amandla abo ngokukhuthala, ngokuthembeka nangokukhuthala okuhambisana nezindlela zokuziphatha eziseqophelweni eliphezulu;

(c) aziphathe kukho konke akwenzayo ngendlela ehambisana nesithunzi sehhovisi lawo; futhi

(d) ahlele izindaba zawo zangasese ngendlela evimbela ukuqubuka kokuxabana kwemibono okubonakalayo nokungahle kwenzeke, kanti futhi uma lezo zingxabano ziqubuka, azixazulule ngendlela eyobeka iPhalamende kanye nomphakathi kwisithombe esihle.

(4) Amalungu Esigungu Sabaphathi akumele—

(a) asebenzise izikhundla zawo ukuzinjingisa noma ukuzuzisa noma yimuphi umuntu ngokungekho emthethweni;

(b) aziveze kunoma yisiphi isimo esihlanganisa ukuzifaka engcupheni yokushayisana phakathi kwezibophelo zawo ezisemthethweni kanye nezinhloso zawo zangasese;

(c) amukele inkokhelo nganoma yimuphi umsebenzi noma usizo ngaphandle kuphela komsebenzi yawo njengamalungu Esigungu Sabaphathi; noma

(d) asebenzise noma yisiphi isibonelelo asinikezwe yiPhalamende ukubhekela inhloso, engaphandle kwaleyo awanikelwe yona.

(5) Noma yiziphi izikhalazo ezimayelana nokulandelwa kwale Ndlela kufanele zamukelwe yikomodi lePhalamande elasungulwa ngaphansi kweMithetho yePhalamende ukwengamela iziNdlela eziMayelana Nokusetshenziswa Kwezimali.

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SCHEDULE 3

Matters that must be covered in Parliament's supply chain management policy

Parliament's supply chain management policy must cover the following matters—

(a) the range of supply chain management processes that Parliament may use, including tenders, quotations, auctions and other types of competitive bidding;

(b) when Parliament may or must use a particular type of process;

(c) procedures and mechanisms for each type of process;

(d) procedures and mechanisms for more flexible processes where the value of a contract is below a prescribed amount;

(e) open and transparent pre-qualification processes for tenders or other bids;

(f) competitive bidding processes in which only pre-qualified persons may participate;

(g) bid documentation, and the advertising of and invitations for contracts;

(h) procedures and mechanisms for—

(i) the opening, registering and recording of bids in the presence of interested persons;

(ii) the evaluation of bids to ensure best value for money;

(iii) negotiating the final terms of contracts; and

(iv) the approval of bids;

(i) screening processes and security clearances for prospective contractors on tenders or other bids above a prescribed value;

(j) compulsory disclosure of any conflicts of interests prospective contractors may have in specific tenders;

(k) the circumstances in which prospective contractors may be excluded from being considered for any contract on account of a conflict of interest;

(l) the consequences of failing to disclose conflicts of interest in accordance with the Policy;

(m) participation in the supply chain management system of persons who are not officials of Parliament or in the employ of the State ;

(n) the barring of persons from participating in tendering or other bidding processes, including persons—

(i) convicted for fraud, corruption or any other crime involving dishonesty in the previous five years;

(ii) who wilfully breached a contract with an organ of state during the previous five years; or

(iii) whose tax matters are not cleared by South African Revenue Service;

(o) measures for—

(i) combating dishonesty, favouritism and unfair and irregular practices in supply chain management; and

(ii) promoting ethics of officials of Parliament and others involved in supply chain management;

(p) the invalidation of recommendations or decisions that were made, taken or in any way influenced by—

(i) Members of Parliament in contravention of this Act or any applicable code of conduct for Members of Parliament;

(ii) officials of parliament in contravention of this Act or any applicable code of conduct for officials of Parliament;

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ISHEDULI 3

Izinto okumele zibe kwinqubomgomo yokusingathwa kanye nokuphathwa kwezimpahla ezithengiswa noma ezithengwa yiPhalamende

Inqubomgomo yokuphathwa kwezimpahla ezithengwayo zePhalamende kumele ifake lezi zindaba ezilandelayo—

(a) izinhlelo ezahlukene zokusingathwa kokuthengwa kwezimpahla iPhalamende elingakhetha ukuzisebenzisa okuhlanganisa amathenda, amanani ezinto ezizothengwa, izindali kanye nezinye izinhlobo zokuncintisana ngemikhiqizo ekhishwayo;

(b) ukuthi iPhalamende lingahle noma kufanele lisebenzise uhlobo oluthile;

(c) izinqubo kanye nezindlela zohlelo oluthile ngalunye;

(d) izinqubo kanye nezindlela zokwenza izinhlelo ezisebenzisaka kalula lapho intengo yesivumelwano ingaphansi kwesamba esiqunyiwe;

(e) izinhlelo ezisobala nezingavuni ngesigaba sokuqala samathenda kanye nezinye izinhlelo zokuthengiselana *(ukubhida)*;

(f) izinhlelo zokubhida ngokuncintisana lapho khona kuyoba yilabo bantu abanemininingwane edingekayo abayobamba iqhaza;

(g) izincwadi zokubhida ngokuncintisana kanye nokukhangiswa kanye nezimemo zezivumelwano zomsebenzi;

(h) izinqubo kanye nezindlela—

(i) zokuvula, ukubhalisa kanye nokubhalwa phansi kwamabhidi phambi kwalabo bantu abanentshisekelo;

(ii) ukukhushulwa kwamabhidi ukuqinisekisa intengo engcono yemali;

(iii) ukuxoxisana ngemigomo yokugcina yesivumelwano; kanye

(iv) nokuvunywa kwamabhidi;

(i) izinhlelo zokuhlola kanye nezokuqinisekisa ukuphepha kwalabo abaphumelele ukuthola umsebenzi ngenkontileka noma amanye amabhidi angaphezu kwentengo enqunyiwe;

(j) ukudalula ngempoqo kwanoma yikuphi ukushayisana kwezinhloso okungaba khona kosonkontileka abathile kumathenda athile;

(k) izimo lapho khona osonkontileka abathile bengashiywa ngaphandle khona ngenxa yokushayisana kwezinhloso;

(l) imiphumela yokwehluleka ukudalula ukushayisana kwezinhloso ngokuhambisana Nenqubomgomo;

(m) ukubamba iqhaza ohlelweni lokuphathwa kwezimpahla ezithengwayo kwabantu abangezona izikhulu zePhalamende kumbe abangaqhashiwe nguMbuso;

(n) ukuvimbela abantu ekuzimbandakanyeni nokwenziwa kwamathenda noma ezinye izinhlelo zokubhida, kuhlanganisa nabantu—

(i) abalahlwa ngamacala okukhwabanisa, enkohlakalo noma ubuphi obunye ubugebengu obuhlanganisa ukungathembeki eminyakeni emihlanu eyedlule;

(ii) okwathi ngokuzikhethela bephula izivumelwano ababenazo negatsha lombuso eminyakeni emihlanu eyedlule; kanye

(iii) nabantu izindaba zabo zentela ezingacacisiwe Yisikhungo Sokuqoqwa Kwentela saseNingizimu Afrika;

(o) izinyathelo zoku—

(i) vimbela ukungethembeki, ukukhethwa kwabathile kanye nokusebenza ngokucwasa nokungekho emthethweni ekuphathweni kwezimpahla ezithengwayo; kanye

(ii) nokugqugquzela izindlela zokuziphatha kwizikhulu zePhalamende kanye nabanye abathintekayo ekuphathweni kwezimpahla ezithengwayo;

(p) ukungaqinisekiswa kwezincomo noma kwezinqumo ezenziwa noma ezathathwa noma ngayiphi indlela echeme—

(i) namaLungu ePhalamende ngokushayisanayo nalo Mthetho kanye nanoma iyiphi enye indlela yokuziphatha kwePhalamende;

(ii) nezikhulu zePhalamende ngokushayisanayo nalo Mthetho kanye nanoma kanye nanoma iyiphi enye indlela yokuziphatha kwePhalamende;

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(q) the procurement of goods and services by Parliament through contracts procured by other organs of state;

(r) contract management and dispute settling procedures;

(s) the delegation of Parliament's supply chain management powers and duties to officials of Parliament; and

(t) the circumstances in which a contract or agreement procured through the supply chain management policy of Parliament may be amended by the parties.

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(q) ukuthengwa kwezimpahla nemisebenzi yiPhalamende ngaphansi kwezivumelwano ezithengwe ngezinye izinhlaka zombuso;

(r) ukuphathwa kwezinkontileka kanye nezinqubo zokuxazulula izinxushunxushu;

(s) ukunikezelwa kwamandla okuphatha izimpahla ezithengwayo zePhalamende kanye nemisebenzi kwizikhulu zePhalamende; kanye

(t) nezimo lapho inkontileka noma isivumelwano okuthengwe ngaphansi kwenqubomgomo yePhalamende yokuthathwa kwezimphahla ezithengwayo kungachitshiyelwa yilabo abathintekayo kulokho.

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SCHEDULE 4

Transitional Arrangements

(1) Section 14 and those parts of other sections of this Act that refer to the strategic plan come into effect on the date of the first elections for the National Assembly after the Act comes into effect.

(2) Sections 15 to 20, 22, 23 and 51 to 62 come into effect at the start of the first financial year after the Act comes into effect.

(3) Until such time as any provision contemplated by items (1) and (2) of this Schedule comes into effect, Parliament shall continue to comply with any applicable requirement on the Public Finance Management Act and its regulations.

(4) Until such time as any regulation that must be made in terms of this Act comes into force, any policies, regulations or rules concerning the subject-mater of such regulation remain in force.

(5) If, when this Act comes into effect, there is no performance agreement for the Accounting Officer as required in terms of section 8, an agreement must be concluded within a month.

(6) After this Act comes into effect, no powers or duties may be delegated until the system of delegation anticipated in section 10 is adopted; except—

(a) officials exercising powers or performing duties delegated to them by the Accounting Officer before the Act came into effect may continue to do so; and

(b) if a power or duty was delegated to the holder of an office in Parliament before the Act came into effect, the holder of that office and any future holder of the office may continue to exercise the power or perform the duty.

(7) Sections 40, 41 and 42 come into effect when the regulations that sections 40 and 42 anticipate are made in terms of section 65.

(8) Regulations required by this Act must be made within a reasonable time of the Act coming into effect.

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ISHEDULI 4

Izinhlelo Zokuhlelela Ushintsho

(1) Isigaba se-14 nalezo zingxenye zalo Mthetho ezibhekise kwisu lokuhlela ziqala ukusebenza ngosuku lokuqala lokhetho lweSishayamthetho Sikazwelonke emva kokuba uMthetho usuqalile ukusebenza.

(2) Isigaba se-15 kuya kwisigaba sama-20, 22, 23 kanye nesama-51 kuya kwesama-62 ziqala ukusebenza ekuqaleni konyaka wokuqala wezimali emva kokuba uMthetho usuqalile ukusebenza.

(3) Kuze kube yileso sikhathi lapho nanoma yimuphi umbandela omiswe ngunombolo (1) kanye nononombolo (2) wale Sheduli uqala ukusebenza, iPhalamende liyoqhubeka nokuhambisana nanoma yiziphi izidingo ezifanele zoMthetho Wokuphathwa Kwezimali Zomphakathi kanye nemitsheswana yawo.

(4) Kuze kube yileso sikhathi lapho noma yimuphi umtheshwana okufanele wenziwe ngokwalo Mthetho uqala ukusebenza, noma yiziphi izinqubomgomo , imitheshwana noma imithetho ephathelene nesihloko lowo mtheshwana uyoqhubeka nokusebenza.

(5) Uma; lo Mthetho uqala ukusebenza, singekho isivumelwano somsebenzi Sesikhulu Esiphendula Ngokwenzekayo njengalokhu kudingeka ngokwesigaba 8, isivumelwano kuyofanele senziwe ingakapheli inyanga.

(6) Emva kokuba lo Mthetho usuqalile ukusebenza, akukho mandla noma misebenzi enganikezelwa kuze kube uhlelo lokunikezela ngomsebenzi olulindeleke kusigaba 10 lwamukelwe; ngaphandle-ke uma—

(a) izikhulu zisebenzisa amandla noma zenza imisebenzi enikezelwe kuzona Yisikhulu Esiphendula Ngokwenzekayo ngaphambi kokuba uMthetho uqale ukusebenza lezo zikhulu zingaqhubeka nokwenza njalo; futhi;

(b) uma amandla noma umsebenzi kwakunikezelwe kumuntu ophethe ihhovisi ePhalamende ngaphambi kokuba umthetho uqale ukusebenza, umphathi walelo hhovisi kanye nanoma yimuphi oyoliphatha lelo hhovisi esikhathini esizayo, angaqhubeka nokusebenzisa amandla noma enze lowo msebenzi.

(7) Isigaba sama-40, esama-41 kanye nesama-42 ziqala ukusebenza uma imithetho, isigaba sama-40 kanye nesigaba sama-42 eziyilindele yenziwa ngokwesigaba sama-65.

(8) Imithetho edingwa yilo Mthetho kufanele yenziwe ngesikhathi esifanele soMthetho ozoqala ukusebenza.

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