

**PUBLIC FINANCE MANAGEMENT ACT (PFMA) FOR THE PERIOD 1 OCTOBER 2023 TO 31 DECEMBER 2023**  
**REPORTING UPDATED AS AT 31 DECEMBER 2023**  
 (Items highlighted in pink are updates from the quarter being reported on)

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
1	<b>Accounting Authorities for Public Entities</b>						
1.1	49 (1)	Does the public entity have an authority that is accountable for the purposes of this Act?	YES	IRBA Board			
1.2	49 (2) a	Does the public entity have a board or other controlling body?	YES	IRBA Board			Board Appointed effective 8 June 2021.
1.3	TR 27.3.1	In the case of a 3A public entity, has a chief financial officer been appointed to head the finance division?	YES	IRBA Board			The Director Operations is also the designated CFO, as approved by the Board.
2	<b>Fiduciary Duties of Accounting Authorities</b>						
2.1	50 (1) a	Does the accounting authority for a public entity exercise the duty of utmost care to ensure reasonable protection of the assets and records of the public entity?	YES	IRBA Board			
2.2	50 (1) b	Does the accounting authority for a public entity act with fidelity, honesty, integrity and in the best interests of the public entity in managing the financial affairs of the public entity?	YES	IRBA Board			
2.3	50 (1) c	Does the accounting authority for a public entity, on request, disclose to the executive authority responsible for that public entity, or the legislature to which the public entity is accountable, all material facts, including those reasonably discoverable, which in many ways may influence the decisions or actions of the executive authority or that legislature?	YES	IRBA Board			No requests were received for this reporting period.
2.4	50 (1) d	Does the accounting authority for a public entity seek, within the sphere of influence of that accounting authority, to prevent any prejudice to the financial interests of the state?	YES	IRBA Board			
2.5	50 (2) a	Do you comply with the fact that a member of an accounting authority or, if the accounting authority is not a board or other body, the individual who is the accounting authority, may not – (a) act in a way that is inconsistent with the responsibilities assigned to an accounting authority in terms of this Act?	YES	IRBA Board			

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
2.6	50 (2) b	(b) use the position or privileges of, or confidential information obtained as, an accounting authority or a member of an accounting authority, for personal gain or to improperly benefit another person?	YES	IRBA Board			
2.7	50 (3) a	Does a member of an accounting authority disclose to the accounting authority any directors' indirect personal or private business interest that a member or any spouse, partner or close family member may have in any matter before the accounting authority?	YES	IRBA Board	At each Board meeting		Each Board member is requested to complete a declaration of interest when first appointed as a Board member. The Board is also required to complete a declaration of interest annually and are required to indicate whether they have any amendments to their annual declaration at every Board meeting. Members are also required to update their annual declarations should any amendments be required during the year.
2.8	50 (3) b	Does a member of an accounting authority withdraw from the proceedings of the accounting authority when that matter is considered, unless the accounting authority decides that the member's direct or indirect interest in the matter is trivial or irrelevant?	YES	IRBA Board	At each Board meeting		
3	<b>General Responsibilities of Accounting Authorities</b>						
3.1	51 (1) a i	<b>Does the accounting authority for a public entity ensure that that public entity has and maintains –</b> (i) effective, efficient and transparent systems of financial and risk management and internal control?	YES	DIR: OPS			The annual confirmation letter was submitted to NT on 9 March 2023.
3.2	51 (1) a ii	(ii) a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with regulations and instructions prescribed in terms of Sections 76 and 77?	YES	DIR: OPS			National Treasury (NT) approved its internal audit shared services as internal auditors on 18 October 2018. The Three-Year Rolling Plan 2020/2022-2022/2025 was approved by ARMCO in May 2022. The Annual Internal Audit Plan 2023-2024 was reviewed by MANCO in June 2023 and was approved by ARMCO in July 2023.
3.3	51 (1) a iii	(iii) an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective?	YES	DIR: OPS			The IRBA complies with all requirements set out in Treasury Regulation 16A.
3.4	51 (1) a iv	(iv) a system for properly evaluating all major capital projects prior to a final decision on the project?	YES	DIR: OPS			Budgeting, specifications, evaluations and adjudication committees

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
3.5	51 (1) b i	<b>Does the accounting authority for a public entity take effective and appropriate steps to –</b> (i) collect all revenue due to the public entity concerned?	YES	DIR: OPS			Monthly reconciliations of Debtors and revenue
3.6	51 (1) b ii	(ii) prevent irregular expenditure, fruitless and wasteful expenditure, losses resulting from criminal conduct, and expenditure not complying with the operational policies of the public entity?	YES	DIR: OPS			Monthly management accounts and SCM reporting arrangements internally and to National Treasury (deviations register).
3.7	51 (1) b iii	(iii) manage available working capital efficiently and economically?	YES	DIR: OPS			Monthly management accounts to MANCO
3.8	51 (1)(b)(iii) TR 31.1	Are systems, procedures and processes in place at the public entity to ensure efficient and effective banking and cash management, which includes:- ~ Collecting and banking revenue promptly; ~ Making payment no earlier than necessary with due regard for efficient, effective and economical programme delivery and the public entity's normal terms for account payments; ~ Avoiding prepayments for goods and services, unless required by the contractual arrangements with the supplier; ~ Accepting discounts to effect early settlement; ~ Pursuing debtors with appropriate sensitivity and rigour to ensure that amounts receivable by the public entity are collected and banked promptly; ~ Accurately forecasting the public entity's cash flow requirements; ~ Timing the inflow and outflow of cash; ~ Recognising the time value of money, i.e. economically, efficiently and effectively managing cash; ~ Taking any other action that avoids locking up money unnecessarily and inefficiently, such as managing inventories to the optimum level for efficient and effective programme delivery, and selling surplus or underutilised assets; ~ Performing bank reconciliations at least weekly; ~ Making regular cash forecasts; ~ Alignment of the approved budget with monthly cash flows; and ~ Variance analyses of actual cash flow with the approved budget?	YES	DIR: OPS			Monthly management accounts; Segregation of duties of payments and creditors; dual signatories on all batch payments

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
3.9	TR 31.2.1	Does the public entity submit a list of all its banking accounts to National Treasury by 31 May of each year?	YES	DIR: OPS	Annually	31 May	Submitted on 9 March 2023.
3.10	TR 31.3.1 TR 31.3.2	Does the public entity have an investment policy? If yes to the above, does the investment policy include the: ~ selection of counter-parties through credit risk analyses; ~ establishment of investment limits per institution; ~ establishment of investment limits per investment instrument; monitoring of investments against limits; ~ reassessment of investment policies on a regular basis; ~ reassessment of counter-party credit risk based on credit ratings; and ~ reassessment of investment instruments based on liquidity requirements?	YES  NO	DIR: OPS			The policy is based on a written NT instruction, dated 9 November 2009, which states that all excess money must be invested with the SARB Corporation for Public Deposits; as such, this is incorporated in the Investment Policy.
3.11	51 (1) c	Does the accounting authority for a public entity manage and safeguard the assets and manage the revenue, expenditure and liabilities of the public entity?	YES	DIR: OPS			
3.12	51 (1) d	Does the accounting authority for a public entity comply with any tax, levy, duty, pension and audit commitments as required by legislation?	YES	DIR: OPS			
3.13	51 (1) e	Does the accounting authority for a public entity take effective and appropriate disciplinary steps against any employee of the public entity who - (i) contravenes or fails to comply with a provision of this Act?, (ii) commits an act which undermines the financial management and internal control system of the public entity? (iii) makes or permits an irregular expenditure or a fruitless and wasteful expenditure?	YES	CEO			
3.14	86(2)	Has the accounting authority been found guilty of an offence or is there any investigation pending relating to the wilful or negligent failure to comply with the provisions of sections 50, 51 or 55?	NO	CEO			
3.15	TR 33.1.1	Have any employees of the public entity committed financial misconduct?	NO	DIR: OPS			
3.16	TR 33.1.2	If so, was the investigation instituted within 30 days?	N/A				Refer to TR 33.1.1 above.
3.17	TR 33.2.1	Is the Executive Authority, Auditor-General and relevant treasury advised of any criminal charges that have been laid against persons for financial misconduct?	N/A	DIR: OPS			Refer to TR 33.1.1 above.

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
3.18	TR 33.3.1	Is the Executive Authority, Auditor-General and relevant treasury provided with a schedule detailing: ~The outcome of any disciplinary hearings and/or criminal charges; ~The names and ranks of employees involved; and ~The sanctions and any further actions taken against these employees?	N/A				Refer to TR 33.1.1 above.
3.19	51 (1) f	Does the accounting authority for a public entity submit all reports, returns, notices and other information to Parliament, and to the relevant executive authority or treasury, as may be required by this Act?	YES	DIR: OPS	As required		
3.20	51 (1) g	Does the accounting authority for a public entity promptly inform the National Treasury on any new entity which that public entity intends to establish or in the establishment of which it takes the initiative, and allow the National Treasury a reasonable time to submit its decision prior to formal establishment?	YES	CEO/Board Secretary			Not applicable for this reporting period.
3.21	51 (1) h	Does the accounting authority for a public entity comply, and ensure compliance by the public entity, with the provisions of this Act and any other legislation applicable to the public entity?	YES	Board Secretary			
3.22	51 (2)	If an accounting authority is unable to comply with any of the responsibilities determined for an accounting authority in this part, has the accounting authority promptly reported the inability, together with reasons, to the relevant executive authority and treasury?	YES	Board Secretary			Not applicable for this reporting period.
4	<b>Annual Budgets for Non-business Schedule 3 Public Entities</b>						
4.1	53 (1) TR 30.1.1	Has the accounting authority for a public entity listed in Schedule 3, which is not a government business enterprise, submitted to the executive authority responsible for that public entity, at least six months before the start of the financial year of the department designated in terms of subsection (2) or another period agreed to between the executive authority and the public entity, a budget of estimated revenue and expenditure for that financial year for approval by the executive authority?	YES	DIR: OPS	Annually	30 September	Submitted on 31 January 2023 to NT together with the APP and the Strategic plan.
4.3	53 (3)	Has a public entity which must submit a budget received prior written approval of the National Treasury if the budget is for a deficit or to accumulate surpluses?	YES	DIR: OPS		31 Mar	A breakeven budget was submitted in January 2023.
4.4	TI 2 of 2015/16 (5.1-5.2)	Have the accounting authorities of a public entity annually declared all cash surpluses, deficits or nil return to the relevant treasury by 31 May of each year?	YES	DIR: OPS	Annual	31 May	Submitted draft unaudited AFS to the AGSA and NT after ARMCO review.

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
4.5	TI 2 of 2015/16 (6.1-6.2)	Have the accounting authorities of a public entity submitted requests to the relevant treasury to retain cash surpluses that have been realised in a particular year when the annual financial statements of the public entity are submitted for audit, i.e. by no later than 31 May of each year?	YES	DIR: OPS	Annual	30 September	Submitted an updated request following a consultation process with the PEOU in September 2023. Approval to retain the 2023/2024 reserves was received from National Treasury.
4.6	TI 2 of 2015/16 (6.3-6.4)	In the event that the public entity amends its financial statements as a result of the audit thereon, has the accounting authority of such a public entity re-submitted a request referred to in paragraph 6.1 to the relevant treasury, if the adjustments affected the cash surpluses previously declared by no later than 31 August of each year?	N/A	DIR: OPS	Annual	31 August	No adjustments to request for retention of reserves due to amendments to the AFS
4.7	TI 2 of 2015/16 (7.1-7.2)	Has the public entity, through its respective designated departments, surrendered for re-depositing into the relevant Revenue Fund, all cash surpluses that were realised in a particular financial year by no later than 30 September of each year - (a) which were not approved for retention by the relevant treasury in terms of section 53(3) above; or (b) where no application was made to the relevant treasury to retain the cash surplus in terms of section 53(3) above?	N/A	DIR: OPS	Annual	30 September	Submission for retention of reserves 2023 was made in September 2023. Approval to retain the 2023/2024 reserves was received from National Treasury.
4.8	53 (4)	Has the accounting authority for such a public entity ensured that expenditure of that public entity is in accordance with the approved budget?	YES	DIR: OPS	Annually	31 Jan?	Management conducts monthly forecasts to ensure that expenses are contained within the overall approved budget.
4.9	TR 30.1.2	Was the final strategic plan submitted to the executive authority on or before 31 Jan?	YES	DIR: OPS	Annually	31 Jan	NT approved the 2023-2024 Annual Plan in March 2023.

[illegible]

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
6.1	55 (1) a	Does the accounting authority for a public entity keep full and proper records of the financial affairs of the public entity?	YES	DIR: OPS			Monthly management accounts, and annual financial statements prepared. Records are maintained in systematic fashion to ensure completeness of documents.
6.2	55 (1) b	Does the accounting authority for a public entity prepare financial statements for each financial year in accordance with generally accepted accounting practice, unless the Accounting Standards Board approves the application of generally recognised accounting practice for that public entity?	YES	DIR: OPS			
6.3	55 (1) c i	Does the accounting authority for a public entity submit those financial statements within two months after the end of the financial year - (i) to the auditors of the public entity for auditing?	YES	DIR: OPS	Annually	31-May	The unaudited AFS were submitted to the external auditors on 31 May 2023.
6.4	55 (1) c ii	(ii) if it is a business enterprise or other public entity under the ownership control of the national government, to the treasury?	N/A				
	15(2) (b) PAA	Has the accounting authority submitted all other information to be included in the annual report concurrently with the annual financial statements? According to a Directive published on 28 November 2011, the full content of the annual report needs to be submitted.	YES	DIR: OPS	Annually	31-May	The final audited AFS and annual report for 2023 were submitted to the National Treasury in July 2023 after Board approval.
6.5	55 (1) d i	Does the accounting authority for a public entity submit within five months of the end of a financial year to the treasury, to the executive authority responsible for that public entity and, if the Auditor-General did not perform the audit of the financial statements, to the Auditor-General - (i) an annual report on the activities of that public entity during that financial year?	YES	DIR: OPS	Annually	31-Aug	The final audited AFS and annual report for 2023 were submitted to the National Treasury in July 2023 after Board approval.
6.6	55 (1) d ii	(ii) the financial statements for that financial year after the statements have been audited?	YES	DIR: OPS			
6.7	55 (1) d iii	(iii) the report of the auditors on those statements?	YES	DIR: OPS			
6.8	55 (2) a	Do the annual report and financial statements referred to in subsection (1) (d) ~ fairly present the state of affairs of the public entity, its business, its financial results, its performance against predetermined objectives and its financial position as at the end of the financial year concerned?	YES	DIR: OPS			



No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
6.9	55 (2) b i	~ include particulars of- (i) any material losses through criminal conduct and any irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year?	N/A				
6.10	55 (2) b ii	(ii) any criminal or disciplinary steps taken as a consequence of such losses or irregular expenditure or fruitless and wasteful expenditure?	N/A				
6.11	55 (2) b iii	(iii) any losses recovered or written off?	N/A				
6.12	55 (2) b iv	(iv) any financial assistance received from the state and commitments made by the state on its behalf?	N/A				
6.13	55 (2) b v	(v) any other matters that may be prescribed?	YES				
6.14	55 (2) c	Do the annual report and financial statements referred to in subsection (1) (d) include the financial statements of any subsidiaries?	N/A				The IRBA does not have subsidiaries.
6.15	55 (3)	Has the accounting authority submitted the report and statements referred to in subsection (1) (d), for tabling in Parliament, to the relevant executive authority through the accounting officer of a department designated by the executive authority?	YES	DIR: OPS			The final Annual Report for 2023 was submitted to NT in July 2023 after Board approval. The annual report was tabled in Parliament on 27 September 2023.
6.16	65	Did the executive authority table the annual report and financial statements within one month after the accounting authority received the audit report? If not, did the executive authority table an explanation in the legislature setting out the reasons why the annual report and financial statements were not tabled?	YES	DIR: OPS			
6.17	TR 26.1.1	Does the public entity submit information on its actual and projected revenue and expenditure to the designated accounting officer within 30 days from the end of each quarter? (Schedule 3A and 3C entities)	YES	DIR: OPS	Quarterly		The IRBA submits management accounts to the Accounting Authority within 30 days of each quarter.
6.18	TR 26.1.2	Does the public entity report quarterly to the executive authority (via the designated accounting officer) on the extent of compliance with the PFMA and Treasury Regulations? (Schedule 3A and 3C public entities)	YES	DIR: OPS			
6.19	TR 29.3.1 TR 30.2.1	Has the public entity established procedures to report quarterly to the executive authority in relation to progress made against achieving the targets set out in the strategic and corporate plan?	YES	DIR: OPS			

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
6.20	TR 28.1.1	Do the financial statements include a report by the accounting authority that discloses the emoluments of all directors and executive members of the public entity and its subsidiaries?	YES	DIR: OPS	Annual		The IRBA does not have subsidiaries.
6.21	TR 28.1.2	If yes to the above, does the disclosure include:- ~ Fees for services as a director or executive member; ~ Basic salary; ~ Bonuses and performance related payments; ~ Sums paid by way of expense allowances; ~ Contributions made to any pension fund, medical aid, insurance scheme, etc.; ~ Any commission, gain or profit sharing arrangements; ~ Any share options, including their strike price and period; and ~ Any other material benefits received?	YES	DIR: OPS			
6.22	TR 28.1.3	Has your public entity adjusted its financial year in accordance with the table in TR 28.1.3?	N/A				
6.23	TR 28.3.1	Has the accounting authority developed a framework of acceptable levels of materiality and significance with the relevant executive authority?	YES	DIR: OPS			The Materiality Framework was approved by the Board in January 2023.
7	<b>Other Officials of Public Entities</b>						
7.1	56 (1) a	Does the accounting authority for a public entity, if he so wishes - (a) delegate (in writing) any of the powers entrusted or delegated to the accounting authority in terms of this Act to an official in that public entity?	YES	IRBA Board	Annually		
7.2	56 (1) b	(b) instruct an official in that public entity to perform any of the duties assigned to the accounting authority in terms of this Act?	YES	IRBA Board	Annually		
7.3	56 (2) a	Do you comply with the fact that a delegation or instruction to an official in terms of subsection (2) - (a) is subject to any limitations and conditions the accounting authority may impose?	YES	IRBA Board			
7.4	56 (2) b	(b) may either be to a specific individual or to the holder of a specific post in the relevant public entity?	YES	IRBA Board			
7.5	56 (2) c	(c) does not divest the accounting authority of the responsibility concerning the exercise of the delegated power or the performance of the assigned duty?	YES	IRBA Board			

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
7.6	56 (3)	Do you comply with the fact that the accounting authority may confirm, vary or revoke any decision taken by an official as a result of a delegation or instruction in terms of subsection (1), subject to any rights that may have become vested as a consequence of the decision?	YES	IRBA Board			
8	<b>Responsibilities of Other Officials</b>						
8.1	57 a	Does an official in a public entity - a) ensure that the system of financial management and internal control established for that public entity is carried out within the area of responsibility of that official?	YES	DIR: OPS			
8.2	57 b	b) take responsibility for the effective, efficient, economical and transparent use of financial and other resources within that official's area of responsibility?	YES	DIR: OPS			
8.3	57 c	c) take effective and appropriate steps to prevent, within that official's area of responsibility, any irregular expenditure and fruitless and wasteful expenditure and any under-collection of revenue due?	YES	DIR: OPS			
8.4	57 d	d) comply with the provisions of this Act to the extent applicable to that official, including any delegations and instructions in terms of section 56?	YES	CEO			
8.5	57 e	e) take responsibility for the management, including the safeguarding, of the assets and the management of the liabilities within that official's area of responsibility?	YES	DIR: OPS			
9	<b>Audit Committees</b>						
9.1	77 a	Does the audit committee - (a) consist of at least 3 persons?	YES	IRBA Board			
9.2	77 b	(b) meet at least twice a year?	YES	ARMCO Chairman			
9.3	TR 27.1.1	Is the audit committee a sub-committee of the accounting authority?	YES	IRBA Board			
9.4	TR 27.1.6	Does the audit committee operate in terms of written terms of reference?	YES	DIR: OPS			
9.5	TR 27.1.6	Are the terms of reference reviewed at least annually to ensure relevance?	YES	Board Secretary	Annually		The terms of reference were reviewed and approved by the Board in July further amendments were requested by ARMCO in October 2023.
9.6	TR 27.1.8	Does the audit committee review the following:					

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
		- The effectiveness of internal control systems;	YES	ARMCO Chairman			
		- The effectiveness of internal audit;	YES				
		- The risk areas of the entity's operations to be covered in the scope of internal and external audits;	YES				
		- The reliability and accuracy of financial information provided to management and other users of such information;	YES				
		-• Any accounting and auditing concerns identified as a result of internal and external audits	YES				
		-• The entity's compliance with legal and regulatory provisions;	YES				
		-• The activities of the internal audit function, including its annual work programme, co-ordination with the external auditors, the reports of significant investigations and the responses of management to specific recommendations; and	YES				
		-• Where relevant, the independence and objectivity of the external auditors.	YES				
10	Internal Control and Corporate Management						
10.3	TR 27.1.7	Does the annual report contain a disclosure to the effect that the audit committee has adopted formal terms of reference?	YES	IRBA Board			
10.4	TR 27.1.10	Did the audit committee comment on its evaluation of the public entity's financial statements?	YES	ARMCO	Annually		
10.5	TR 27.1.10(a)	Does the audit committee report and make recommendations to the accounting authority?	YES	ARMCO			
10.6	TR 27.1.13	Does the audit committee meet annually with the Auditor-General or external auditor to ensure that there are no unresolved issues of concern?	YES	ARMCO			The Auditor-General is invited to all ARMCO meetings.
10.7	TR 27.2.1	Are risk assessments conducted regularly to identify the public entity's emerging risks? Does the public entity have a risk management strategy (including a fraud prevention plan) to direct internal audit effort and priority and to determine the skills required of managers and staff to improve controls and to manage these risks? If there is a risk management strategy, is it communicated to all employees?	YES	ARMCO			An annual risk management workshop is held with MANCO, ARMCO and the risk management champions. The revised Risk Management Policy, Framework and Plan approved in 2019 is under review and was submitted to ARMCO in May and July 2023 and will be resubmitted in January 2024 after requiring further amendment on request from ARMCO. The 2023-2024 risk register was approved by the Board in January 2023. The Q2 updated risk register was approved by the Board in October 2023.

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
10.8	TR 27.2.5	Are the purpose, authority and responsibility of the internal audit function defined in an audit charter?	YES	ARMCO			
10.9	TR 27.2.6	Is internal audit conducted in accordance with standards set by the Institute of Internal Auditors?	YES	ARMCO			
10.10	TR 27.2.7	Has the internal audit function prepared a three-year strategic internal audit plan based on the risks facing the public entity? Does the internal audit function report to the audit committee detailing its performance against the plan?	YES	ARMCO	Annually		
10.11	TR 27.2.10	Does the internal audit function evaluate the following: ~The information systems environment; ~The reliability and integrity of financial and operational information; ~The effectiveness of operations; ~Safeguarding of assets; and ~Compliance with laws, regulations and controls?	YES	ARMCO			Included in the internal audit plan.
11	<b>Supply Chain Management</b>						
11.1	16A3.1	Has an accounting officer or accounting authority of an institution developed and implemented an effective and efficient supply chain management system in his or her institution for- a) the acquisition of goods and services; and b) the disposal and letting of state assets, including the disposal of goods no longer required?	YES	DIR: OPS			
11.2	16A3.2	Is the supply chain management system - a) fair, equitable, transparent, competitive and cost effective; b) consistent with the Preferential Procurement Policy Framework Act No. 5 of 2000; and c) consistent with the Broad-Based Black Economic Empowerment Act No. 53 of 2003?	YES	DIR: OPS			
11.3	16A4.1	Has the accounting officer or accounting authority established a separate supply chain management unit within the office of the institution's chief financial officer to implement the institution's supply chain management system?	YES	DIR: OPS			The Supply Chain Manager is responsible for the supply chain function and reports directly to the CFO/Director Operations.
11.4	16A5.1	Has the accounting officer or accounting authority ensured that officials implementing the institution's supply chain management system are trained and deployed in accordance with the requirements of the Framework for	YES	DIR: OPS			

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
		Minimum Training and Deployment issued by the National Treasury?					
11.5	16A6.1	Was procurement of goods and services, either by way of quotations or through a bidding process, within the threshold values as determined by the National Treasury?	YES	DIR: OPS			
11.6	16A6.2	Does a supply chain management system, in the case of procurement through a bidding process, provide for - a) the adjudication of bids through a bid adjudication committee; b) the establishment, composition and functioning of bid specification, evaluation and adjudication committees; c) the selection of bid adjudication committee members; d) bidding procedures; and e) the approval of bid evaluation and/or adjudication committee recommendations?	YES	DIR: OPS			

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
11.7	16A6.3	<p>The accounting officer or accounting authority must ensure that :</p> <p>(a)bid documentation and the general conditions of a contract are in accordance with:</p> <p>(i) the instructions of the National Treasury; or</p> <p>(ii) the prescripts of the Construction Industry Development Board, in the case of a bid relating to the construction industry;</p> <p>(b) bid documentation include evaluation and adjudication criteria, including the criteria prescribed in terms of the Preferential Procurement Policy Framework Act, 2000 (Act No.5 of 2000) and the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003);</p> <p>(c) bids are advertised in at least the Government Tender Bulletin for a minimum period of 21 days before closure, except in urgent cases when bids may be advertised for such shorter period as the accounting officer or the accounting authority may determine;</p> <p>(d) awards are published in the Government Tender Bulletin and other media by means of which the bids were advertised;</p> <p>(e) contracts relating to information technology are prepared in accordance with the State Information Technology Act, 1998 (Act No. 88 of 1998), and any regulations made in terms of that Act;</p> <p>(f) Treasury Regulation 16 is complied with when goods or services are procured through public private partnerships or as part of a public private partnership; and</p> <p>(g) instructions issued by the National Treasury in respect of the appointment of consultants are complied with.</p>	YES	DIR: OPS			
11.8	16A6.4	<p>If in a specific case it is impractical to invite competitive bids, the accounting officer or accounting authority may procure the required goods or services by other means, provided that the reasons for deviating from inviting competitive bids must be recorded and approved by the accounting officer or accounting authority.</p>	YES	DIR: OPS			
11.9	16A6.5	<p>The accounting officer or accounting authority may opt to participate in transversal term contracts facilitated by the relevant treasury. Should the accounting officer or accounting authority opt to participate in a transversal contract facilitated by the relevant treasury, the accounting officer or accounting authority may not solicit</p>	YES	DIR: OPS			

No.	Reference	Question	Status	Responsibility	Submission / Revision Frequency	Target Date	Comments
		bids for the same or similar product or service during the tenure of the transversal term contract.					
11.10	16A6.6	The accounting officer or accounting authority may, on behalf of the department, constitutional institution or public entity, participate in any contract arranged by means of a competitive bidding process by any other organ of state, subject to the written approval of such organ of state and the relevant contractors.	YES	DIR: OPS			

#### ABBREVIATIONS

ARMCO	Audit & Risk Management Committee
CFO	Chief Financial Officer
ToR	Terms of Reference
DIR:OPS	Director Operations
IRBA	Independent Regulatory Board for Auditors