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THE GOVERNMENT PRINTING WORKS WILL NOT BE HELD RESPONSIBLE FOR ANY ERRORS THAT MIGHT OCCUR DUE TO THE SUBMISSION OF INCOMPLETE / INCORRECT / ILLEGIBLE COPY.

No FUTURE QUERIES WILL BE HANDLED IN CONNECTION WITH THE ABOVE.

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*The closing time is **15:00** sharp on the following days:*

- **27 December 2018**, Thursday for the issue of Friday **04 January 2019**
- **04 January**, Friday for the issue of Friday **11 January 2019**
- **11 January**, Friday for the issue of Friday **18 January 2019**
- **18 January**, Friday for the issue of Friday **25 January 2019**
- **25 January**, Friday for the issue of Friday **01 February 2019**
- **01 February**, Friday for the issue of Friday **08 February 2019**
- **08 February**, Friday for the issue of Friday **15 February 2019**
- **15 February**, Friday for the issue of Friday **22 February 2019**
- **22 February**, Friday for the issue of Friday **01 March 2019**
- **01 March**, Friday for the issue of Friday **08 March 2019**
- **08 March**, Friday for the issue of Friday **15 March 2019**
- **14 March**, Thursday for the issue of Friday **22 March 2019**
- **22 March**, Friday for the issue of Friday **29 March 2019**
- **29 March**, Friday for the issue of Friday **05 April 2019**
- **05 April**, Friday for the issue of Friday **12 April 2019**
- **11 April**, Thursday for the issue of Thursday **18 April 2019**
- **17 April**, Wednesday for the issue of Friday **26 April 2019**
- **25 April**, Thursday for the issue of Friday **03 May 2019**
- **03 May**, Friday for the issue of Friday **10 May 2019**
- **10 May**, Friday for the issue of Friday **17 May 2019**
- **17 May**, Friday for the issue of Friday **24 May 2019**
- **24 May**, Friday for the issue of Friday **31 May 2019**
- **31 May**, Friday for the issue of Friday **07 June 2019**
- **07 June**, Friday for the issue of Friday **14 June 2019**
- **13 June**, Thursday for the issue of Friday **21 June 2019**
- **21 June**, Friday for the issue of Friday **28 June 2019**
- **28 June**, Friday for the issue of Friday **05 July 2019**
- **05 July**, Friday for the issue of Friday **12 July 2019**
- **12 July**, Friday for the issue of Friday **19 July 2019**
- **19 July**, Friday for the issue of Friday **26 July 2019**
- **26 July**, Friday for the issue of Friday **02 August 2019**
- **01 August**, Thursday for the issue of Friday **08 August 2019**
- **08 August**, Thursday for the issue of Friday **16 August 2019**
- **16 August**, Friday for the issue of Friday **23 August 2019**
- **23 August**, Friday for the issue of Friday **30 August 2019**
- **30 August**, Friday for the issue of Friday **06 September 2019**
- **06 September**, Friday for the issue of Friday **13 September 2019**
- **13 September**, Friday for the issue of Friday **20 September 2019**
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- **29 November**, Friday for the issue of Friday **06 December 2019**
- **06 December**, Friday for the issue of Friday **13 December 2019**
- **12 December**, Thursday for the issue of Friday **20 December 2019**
- **18 December**, Wednesday for the issue of Friday **27 December 2019**

LIST OF TARIFF RATES FOR PUBLICATION OF NOTICES

COMMENCEMENT: 1 APRIL 2018

NATIONAL AND PROVINCIAL

Notice sizes for National, Provincial & Tender gazettes 1/4, 2/4, 3/4, 4/4 per page. Notices submitted will be charged at R1008.80 per full page, pro-rated based on the above categories.

Pricing for National, Provincial - Variable Priced Notices		
Notice Type	Page Space	New Price (R)
Ordinary National, Provincial	1/4 - Quarter Page	252.20
Ordinary National, Provincial	2/4 - Half Page	504.40
Ordinary National, Provincial	3/4 - Three Quarter Page	756.60
Ordinary National, Provincial	4/4 - Full Page	1008.80

EXTRA-ORDINARY

All Extra-ordinary National and Provincial gazette notices are non-standard notices and attract a variable price based on the number of pages submitted.

The pricing structure for National and Provincial notices which are submitted as **Extra ordinary submissions** will be charged at **R3026.32** per page.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

The **Government Printing Works (GPW)** has established rules for submitting notices in line with its electronic notice processing system, which requires the use of electronic *Adobe Forms*. Please ensure that you adhere to these guidelines when completing and submitting your notice submission.

CLOSING TIMES FOR ACCEPTANCE OF NOTICES

1. The *Government Gazette* and *Government Tender Bulletin* are weekly publications that are published on Fridays and the closing time for the acceptance of notices is strictly applied according to the scheduled time for each gazette.

2. Please refer to the Submission Notice Deadline schedule in the table below. This schedule is also published online on the Government Printing works website www.gpwonline.co.za

All re-submissions will be subject to the standard cut-off times.

All notices received after the closing time will be rejected.

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
National Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Regulation Gazette	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Petrol Price Gazette	Monthly	Tuesday before 1st Wednesday of the month	One day before publication	1 working day prior to publication
Road Carrier Permits	Weekly	Friday	Thursday 15h00 for next Friday	3 working days prior to publication
Unclaimed Monies (Justice, Labour or Lawyers)	January / September 2 per year	Last Friday	One week before publication	3 working days prior to publication
Parliament (Acts, White Paper, Green Paper)	As required	Any day of the week	None	3 working days prior to publication
Manuals	Bi- Monthly	2nd and last Thursday of the month	One week before publication	3 working days prior to publication
State of Budget (National Treasury)	Monthly	30th or last Friday of the month	One week before publication	3 working days prior to publication
Extraordinary Gazettes	As required	Any day of the week	Before 10h00 on publication date	Before 10h00 on publication date
Legal Gazettes A, B and C	Weekly	Friday	One week before publication	Tuesday, 15h00 - 3 working days prior to publication
Tender Bulletin	Weekly	Friday	Friday 15h00 for next Friday	Tuesday, 15h00 - 3 working days prior to publication
Gauteng	Weekly	Wednesday	Two weeks before publication	3 days after submission deadline
Eastern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
Northern Cape	Weekly	Monday	One week before publication	3 working days prior to publication
North West	Weekly	Tuesday	One week before publication	3 working days prior to publication
KwaZulu-Natal	Weekly	Thursday	One week before publication	3 working days prior to publication
Limpopo	Weekly	Friday	One week before publication	3 working days prior to publication
Mpumalanga	Weekly	Friday	One week before publication	3 working days prior to publication

GOVERNMENT PRINTING WORKS - BUSINESS RULES

Government Gazette Type	Publication Frequency	Publication Date	Submission Deadline	Cancellations Deadline
Gauteng Liquor License Gazette	Monthly	Wednesday before the First Friday of the month	Two weeks before publication	3 working days after submission deadline
Northern Cape Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
National Liquor License Gazette	Monthly	First Friday of the month	Two weeks before publication	3 working days after submission deadline
Mpumalanga Liquor License Gazette	Bi-Monthly	Second & Fourth Friday	One week before publication	3 working days prior to publication

EXTRAORDINARY GAZETTES

3. *Extraordinary Gazettes* can have only one publication date. If multiple publications of an *Extraordinary Gazette* are required, a separate Z95/Z95Prov *Adobe* Forms for each publication date must be submitted.

NOTICE SUBMISSION PROCESS

4. Download the latest *Adobe* form, for the relevant notice to be placed, from the **Government Printing Works** website www.gpwonline.co.za.
5. The *Adobe* form needs to be completed electronically using *Adobe Acrobat / Acrobat Reader*. Only electronically completed *Adobe* forms will be accepted. No printed, handwritten and/or scanned *Adobe* forms will be accepted.
6. The completed electronic *Adobe* form has to be submitted via email to submit.egazette@gpw.gov.za. The form needs to be submitted in its original electronic *Adobe* format to enable the system to extract the completed information from the form for placement in the publication.
7. Every notice submitted **must** be accompanied by an official **GPW** quotation. This must be obtained from the *eGazette* Contact Centre.
8. Each notice submission should be sent as a single email. The email **must** contain **all documentation relating to a particular notice submission**.
 - 8.1. Each of the following documents must be attached to the email as a separate attachment:
 - 8.1.1. An electronically completed *Adobe* form, specific to the type of notice that is to be placed.
 - 8.1.1.1. For *National Government Gazette* or *Provincial Gazette* notices, the notices must be accompanied by an electronic Z95 or Z95Prov *Adobe* form
 - 8.1.1.2. The notice content (body copy) **MUST** be a separate attachment.
 - 8.1.2. A copy of the official **Government Printing Works** quotation you received for your notice. (*Please see Quotation section below for further details*)
 - 8.1.3. A valid and legible Proof of Payment / Purchase Order: **Government Printing Works** account customer must include a copy of their Purchase Order. **Non-Government Printing Works** account customer needs to submit the proof of payment for the notice
 - 8.1.4. Where separate notice content is applicable (Z95, Z95 Prov and TForm 3, it should **also** be attached as a separate attachment. (*Please see the Copy Section below, for the specifications*).
 - 8.1.5. Any additional notice information if applicable.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

9. The electronic *Adobe* form will be taken as the primary source for the notice information to be published. Instructions that are on the email body or covering letter that contradicts the notice form content will not be considered. The information submitted on the electronic *Adobe* form will be published as-is.
10. To avoid duplicated publication of the same notice and double billing, Please submit your notice **ONLY ONCE**.
11. Notices brought to **GPW** by "walk-in" customers on electronic media can only be submitted in *Adobe* electronic form format. All "walk-in" customers with notices that are not on electronic *Adobe* forms will be routed to the Contact Centre where they will be assisted to complete the forms in the required format.
12. Should a customer submit a bulk submission of hard copy notices delivered by a messenger on behalf of any organisation e.g. newspaper publisher, the messenger will be referred back to the sender as the submission does not adhere to the submission rules.

QUOTATIONS

13. Quotations are valid until the next tariff change.
 - 13.1. **Take note:** **GPW's** annual tariff increase takes place on **1 April** therefore any quotations issued, accepted and submitted for publication up to **31 March** will keep the old tariff. For notices to be published from 1 April, a quotation must be obtained from **GPW** with the new tariffs. Where a tariff increase is implemented during the year, **GPW** endeavours to provide customers with 30 days' notice of such changes.
14. Each quotation has a unique number.
15. Form Content notices must be emailed to the *eGazette* Contact Centre for a quotation.
 - 15.1. The *Adobe* form supplied is uploaded by the Contact Centre Agent and the system automatically calculates the cost of your notice based on the layout/format of the content supplied.
 - 15.2. It is critical that these *Adobe* Forms are completed correctly and adhere to the guidelines as stipulated by **GPW**.
16. **APPLICABLE ONLY TO GPW ACCOUNT HOLDERS:**
 - 16.1. **GPW** Account Customers must provide a valid **GPW** account number to obtain a quotation.
 - 16.2. Accounts for **GPW** account customers **must** be active with sufficient credit to transact with **GPW** to submit notices.
 - 16.2.1. If you are unsure about or need to resolve the status of your account, please contact the **GPW** Finance Department prior to submitting your notices. (If the account status is not resolved prior to submission of your notice, the notice will be failed during the process).
17. **APPLICABLE ONLY TO CASH CUSTOMERS:**
 - 17.1. Cash customers doing **bulk payments** must use a **single email address** in order to use the **same proof of payment** for submitting multiple notices.
18. The responsibility lies with you, the customer, to ensure that the payment made for your notice(s) to be published is sufficient to cover the cost of the notice(s).
19. Each quotation will be associated with one proof of payment / purchase order / cash receipt.
 - 19.1. This means that **the quotation number can only be used once to make a payment.**

GOVERNMENT PRINTING WORKS - BUSINESS RULES**COPY (SEPARATE NOTICE CONTENT DOCUMENT)**

20. Where the copy is part of a separate attachment document for Z95, Z95Prov and TForm03
- 20.1. Copy of notices must be supplied in a separate document and may not constitute part of any covering letter, purchase order, proof of payment or other attached documents.
- The content document should contain only one notice. (You may include the different translations of the same notice in the same document).
- 20.2. The notice should be set on an A4 page, with margins and fonts set as follows:
- Page size = A4 Portrait with page margins: Top = 40mm, LH/RH = 16mm, Bottom = 40mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;
- Page size = A4 Landscape with page margins: Top = 16mm, LH/RH = 40mm, Bottom = 16mm;
Use font size: Arial or Helvetica 10pt with 11pt line spacing;

CANCELLATIONS

21. Cancellation of notice submissions are accepted by **GPW** according to the deadlines stated in the table above in point 2. Non-compliance to these deadlines will result in your request being failed. Please pay special attention to the different deadlines for each gazette. Please note that any notices cancelled after the cancellation deadline will be published and charged at full cost.
22. Requests for cancellation must be sent by the original sender of the notice and must be accompanied by the relevant notice reference number (N-) in the email body.

AMENDMENTS TO NOTICES

23. With effect from 01 October 2015, **GPW** will not longer accept amendments to notices. The cancellation process will need to be followed according to the deadline and a new notice submitted thereafter for the next available publication date.

REJECTIONS

24. All notices not meeting the submission rules will be rejected to the customer to be corrected and resubmitted. Assistance will be available through the Contact Centre should help be required when completing the forms. (012-748 6200 or email info.egazette@gpw.gov.za). Reasons for rejections include the following:
- 24.1. Incorrectly completed forms and notices submitted in the wrong format, will be rejected.
- 24.2. Any notice submissions not on the correct *Adobe* electronic form, will be rejected.
- 24.3. Any notice submissions not accompanied by the proof of payment / purchase order will be rejected and the notice will not be processed.
- 24.4. Any submissions or re-submissions that miss the submission cut-off times will be rejected to the customer. The Notice needs to be re-submitted with a new publication date.

GOVERNMENT PRINTING WORKS - BUSINESS RULES**APPROVAL OF NOTICES**

25. Any notices other than legal notices are subject to the approval of the Government Printer, who may refuse acceptance or further publication of any notice.
26. No amendments will be accepted in respect to separate notice content that was sent with a Z95 or Z95Prov notice submissions. The copy of notice in layout format (previously known as proof-out) is only provided where requested, for Advertiser to see the notice in final Gazette layout. Should they find that the information submitted was incorrect, they should request for a notice cancellation and resubmit the corrected notice, subject to standard submission deadlines. The cancellation is also subject to the stages in the publishing process, i.e. If cancellation is received when production (printing process) has commenced, then the notice cannot be cancelled.

GOVERNMENT PRINTER INDEMNIFIED AGAINST LIABILITY

27. The Government Printer will assume no liability in respect of—
 - 27.1. any delay in the publication of a notice or publication of such notice on any date other than that stipulated by the advertiser;
 - 27.2. erroneous classification of a notice, or the placement of such notice in any section or under any heading other than the section or heading stipulated by the advertiser;
 - 27.3. any editing, revision, omission, typographical errors or errors resulting from faint or indistinct copy.

LIABILITY OF ADVERTISER

28. Advertisers will be held liable for any compensation and costs arising from any action which may be instituted against the Government Printer in consequence of the publication of any notice.

CUSTOMER INQUIRIES

Many of our customers request immediate feedback/confirmation of notice placement in the gazette from our Contact Centre once they have submitted their notice – While **GPW** deems it one of their highest priorities and responsibilities to provide customers with this requested feedback and the best service at all times, we are only able to do so once we have started processing your notice submission.

GPW has a 2-working day turnaround time for processing notices received according to the business rules and deadline submissions.

Please keep this in mind when making inquiries about your notice submission at the Contact Centre.

29. Requests for information, quotations and inquiries must be sent to the Contact Centre **ONLY**.
30. Requests for Quotations (RFQs) should be received by the Contact Centre at least **2 working days** before the submission deadline for that specific publication.

GOVERNMENT PRINTING WORKS - BUSINESS RULES

PAYMENT OF COST

31. The Request for Quotation for placement of the notice should be sent to the Gazette Contact Centre as indicated above, prior to submission of notice for advertising.
32. Payment should then be made, or Purchase Order prepared based on the received quotation, prior to the submission of the notice for advertising as these documents i.e. proof of payment or Purchase order will be required as part of the notice submission, as indicated earlier.
33. Every proof of payment must have a valid **GPW** quotation number as a reference on the proof of payment document.
34. Where there is any doubt about the cost of publication of a notice, and in the case of copy, an enquiry, accompanied by the relevant copy, should be addressed to the Gazette Contact Centre, **Government Printing Works**, Private Bag X85, Pretoria, 0001 email: info.egazette@gpw.gov.za before publication.
35. Overpayment resulting from miscalculation on the part of the advertiser of the cost of publication of a notice will not be refunded, unless the advertiser furnishes adequate reasons why such miscalculation occurred. In the event of underpayments, the difference will be recovered from the advertiser, and future notice(s) will not be published until such time as the full cost of such publication has been duly paid in cash or electronic funds transfer into the **Government Printing Works** banking account.
36. In the event of a notice being cancelled, a refund will be made only if no cost regarding the placing of the notice has been incurred by the **Government Printing Works**.
37. The **Government Printing Works** reserves the right to levy an additional charge in cases where notices, the cost of which has been calculated in accordance with the List of Fixed Tariff Rates, are subsequently found to be excessively lengthy or to contain overmuch or complicated tabulation.

PROOF OF PUBLICATION

38. Copies of any of the *Government Gazette* or *Provincial Gazette* can be downloaded from the **Government Printing Works** website www.gpwonline.co.za free of charge, should a proof of publication be required.
39. Printed copies may be ordered from the Publications department at the ruling price. The **Government Printing Works** will assume no liability for any failure to post or for any delay in despatching of such *Government Gazette(s)*

GOVERNMENT PRINTING WORKS CONTACT INFORMATION

Physical Address:
Government Printing Works

149 Bosman Street

Pretoria

Postal Address:

Private Bag X85

Pretoria

0001

GPW Banking Details:
Bank: ABSA Bosman Street

Account No.: 405 7114 016

Branch Code: 632-005

For Gazette and Notice submissions: Gazette Submissions:

For queries and quotations, contact: Gazette Contact Centre:

E-mail: submit.egazette@gpw.gov.za
E-mail: info.egazette@gpw.gov.za
Tel: 012-748 6200

Contact person for subscribers: Mrs M. Toka:

E-mail: subscriptions@gpw.gov.za
Tel: 012-748-6066 / 6060 / 6058

Fax: 012-323-9574

GOVERNMENT NOTICES • GOEWERMENTSKENNISGEWINGS

DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES

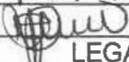
NO. 599

26 APRIL 2019

**CONSERVATION OF AGRICULTURAL RESOURCES ACT, 1983
(ACT NO. 43 OF 1984)****NOTICE OF APPOINTMENT OF MEMBERS OF THE CONSERVATION ADVISORY BOARD**

Approved

Minister of Agriculture, Forestry and Fisheries
<u>18-03-2019</u>
Date

CHECKED AND CERTIFIED
MHLABA KP

LEGAL SERVICES

GOVERNMENT GAZETTE NOTICE**GENERAL NOTICE****DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES****NOTICE OF APPOINTMENT OF MEMBERS OF THE CONSERVATION ADVISORY BOARD.****NOTICE FOR PUBLIC**

I, Senzeni Zokwana, Minister of Agriculture, Forestry and Fisheries, hereby, publish members to serve on the Conservation Advisory Board with effect from the 01 April 2019 in terms of section 17 of the Conservation of Agricultural Resources Act, 1983 (Act 43 of 1983).



SENZENI ZOKWANA, (MP)

MINISTER FOR AGRICULTURE, FORESTRY AND FISHERIES

DATE: 18-03-2019

MINISTER FOR AGRICULTURE, FORESTRY AND FISHERIES**GENERAL NOTICE****DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES (DAFF)****NOTICE OF APPOINTMENT OF MEMBERS OF THE CONSERVATION ADVISORY BOARD, FOR
PUBLICATION IN ACCORDANCE WITH THE PROVISIONS OF THE CONSERVATION OF AGRICULTURAL
RESOURCES ACT, 1983 (ACT NO. 43 OF 1983).****NOTICE TO PUBLIC****PURPOSE**

1. purpose of this notice is to inform the public and all interested and affected parties of the appointed members to serve on the Conservation Advisory Board in accordance with the provisions of the Conservation of Agricultural Resources Act, Act 43 of 1983 (CARA).

DEFINITIONS

2. In this notice, any word or expression to which a meaning has been assigned in the Act shall have the same meaning so assigned, and unless the context otherwise indicates –

“The Act” means the Conservation of Agricultural Resources Act, 1983 (Act 43 of 1983)

“CARA” refers to the Conservation of Agricultural Resources Act, 1983 (Act 43 of 1983)

“Sustainable” refers to a method of harvesting or using a resource to ensure that the resource is not depleted or permanently damaged.

2

SUBJECT: GAZETTE NOTICE OF THE DECLARATION OF THE MEMBERS TO SERVE ON THE CONSERVATION ADVISORY BOARD
APPOINTED IN ACCORDANCE WITH THE PROVISIONS OF THE CONSERVATION OF AGRICULTURAL RESOURCES ACT
(ACT43 OF 1983).

CLASSIFICATION: CONFIDENTIAL

APPOINTMENT OF BOARD MEMBERS

3.1 The Minister of Agriculture, Forestry and Fisheries (Minister) hereby appoint members to serve on the Conservation Advisory Board for a period of 5 (five) years with effect from 01 April 2019.

3.2 The appointment of members gives effect to the Conservation Advisory Board which is established in Section 17 of the Conservation of Agricultural Resources Act, Act 43 of 1983 (CARA).

3.3 The Minister appoints the following stakeholders as members of the Conservation Advisory Board:-

- (i) the executive officer and another officer of the Department of Agriculture, Forestry and Fisheries;
- (ii) one representative of the Department of Environment Affairs;
- (iii) one representative of the Department of Rural Development and Land Reform;
- (iv) one representative of the Department of Water and Sanitation;
- (v) one representative of the Department of Mineral Resources;
- (vi) one representative of the Department of Cooperative Governance and Traditional Affairs ;
- (vii) one representative as nominated by each Provincial Chairperson of the Traditional Authorities Counsel;
- (viii) one representative from members of each Provincial Conservation Committee
- (ix) one representative from the South African Farmers Agricultural Unions: NAFU; AgriSA; AFASA; TLU TAU SA; and
- (x) one representative from the Research organizations and academic institutions (ARC; CSIR; Universities).

For more information please contact the Executive Officer of the Conservation of Agricultural Resources Act, Act No. 43 of 1983 (CARA), using the details below:

The Director: Land Use and Soil Management, Attention Ms RL Bosoga.

3

SUBJECT: GAZETTE NOTICE OF THE DECLARATION OF THE MEMBERS TO SERVE ON THE CONSERVATION ADVISORY BOARD APPOINTED IN ACCORDANCE WITH THE PROVISIONS OF THE CONSERVATION OF AGRICULTURAL RESOURCES ACT (ACT43 OF 1983).

CLASSIFICATION: CONFIDENTIAL

Post to: Private Bag X 120, Pretoria, 0001; or

Deliver to: 244 Delpen Building, Corner Annie Botha and Union Street, Riviera, Pretoria; or

Enquiries may be emailed to: LydiaB@daff.gov.za, telephone number (012) 319 7567 or to

MpumeN@daff.gov.za; telephone number (012) 319 7567

4

SUBJECT: GAZETTE NOTICE OF THE DECLARATION OF THE MEMBERS TO SERVE ON THE CONSERVATION ADVISORY BOARD
APPOINTED IN ACCORDANCE WITH THE PROVISIONS OF THE CONSERVATION OF AGRICULTURAL RESOURCES ACT
(ACT43 OF 1983).

CLASSIFICATION: CONFIDENTIAL

DEPARTMENT OF AGRICULTURE, FORESTRY AND FISHERIES

NO. 600

26 APRIL 2019

ANIMAL DISEASES ACT, 1984 (ACT NO 35 OF 1984)

Call for Public Comment on Proposed Amendments to the Animal Diseases Regulations (R. 2026 of 1986) under the Animal Diseases Act, 1984 (Act No. 35 of 1984) with regard to African horse sickness.

I, Senzeni Zokwana, Minister of Agriculture, Forestry and Fisheries hereby

- (a) invite all interested institutions, organisations and individuals to submit written comments on the proposed amendments to the Animal Diseases Regulations (R. 2026 of 1986) with regard to African horse sickness, and to do so within 90 days from the date of publication of this Public Consultation Notice to the following address:

The Director
Directorate: Animal Health
Department of Agriculture, Forestry and Fisheries
Private Bag X138
PRETORIA
0001

E-mail: KerryL@daff.gov.za and PetuniaM@daff.gov.za

- (b) inform all that the proposed amendments to the Animal Diseases Regulations (R. 2026 of 1986) with regard to African horse sickness can be accessed on the DAFF website <http://www.daff.gov.za/daffweb3/Branches/Agricultural-Production-Health-Food-Safety/Animal-Health/information/dahpolicy> or obtained from the Director:
Animal Health



MR. SENZENI ZOKWANA

Minister for Agriculture, Forestry and Fisheries

PUBLIC CONSULTATION NOTICE:**PROPOSED AMENDMENTS TO THE ANIMAL DISEASES REGULATIONS (R. 2026 OF 1986) WITH REGARD TO AFRICAN HORSE SICKNESS**

Table 1 of the Animal Diseases Regulations (R. 2026 of 1986) defines and describes controlled areas relating to particular controlled animal diseases, including African horse sickness (AHS). Currently in Table 1, the AHS surveillance and AHS protection zone are collectively termed the "AHS buffer zone". The reference to "buffer zone" is outdated and it is proposed that this reference be removed. There will be no changes to the boundaries of the control zones and no changes to the control measures applied in each zone.

Table 2 of the Animal Diseases Regulations (R. 2026 of 1986) prescribes control measures relating to certain "controlled animal diseases". Changes to the column dealing with the controlled veterinary acts to be performed in respect of susceptible animals for AHS are proposed for Table 2 of the Regulations. Flexibility in the vaccination ages of young equines is introduced in light of the need to restrict vaccination periods to help prevent vaccine virus related outbreaks of AHS. It is further proposed that vaccination against AHS in the AHS protection, AHS surveillance and AHS free zone be conducted "as determined by the Director". This allows the Director to evaluate and align vaccination against AHS with local conditions, new vaccines and improved scientific knowledge.

Regulation 1 of the Animal Diseases Regulations (R. 2026 of 1986) contains definitions relating to controlled animal diseases. The reference in this regulation to an "efficient remedy" is incorrect according to international convention and terminology and clearly stems from a translation error. It is therefore proposed that this is replaced with a new definition for "effective remedy" that correctly reflects the requirements for the registration of medicines.

Comments on the newly proposed amendments to the Animal Diseases Regulations (R. 2026 of 1986) with regard to AHS must be addressed in writing, before the end of the consultation period, to the Director: Animal Health at the above address or preferably via email to Kerryl@daff.gov.za and PetuniaM@daff.gov.za

DEPARTMENT OF ECONOMIC DEVELOPMENT

NO. 601

26 APRIL 2019

EXECUTION VERSION

Project No. 602710 and 602781

Memorandum of Understanding

between

THE COMPETITION COMMISSION OF THE REPUBLIC OF SOUTH AFRICA

and

INTERNATIONAL FINANCE CORPORATION

Dated: March 11th, 2019

MoU between the Competition Commission of South Africa and the International Finance Corporation: March 11, 2019




MEMORANDUM OF UNDERSTANDING

MEMORANDUM dated March 11th, 2019 between:

- (1) **THE COMPETITION COMMISSION OF THE REPUBLIC OF SOUTH AFRICA**, an independent and duly constituted juristic person established in terms of section 19 of the South Africa Competition Act, 89 of 1998, and with offices in Tshwane (Sunnyside) in the Republic of South Africa (the “Client”); and
- (2) **INTERNATIONAL FINANCE CORPORATION**, an international organization established by Articles of Agreement among its member countries, including the Republic of South Africa (“IFC”).

In this Memorandum of Understanding the term “Parties” is sometimes used to refer to IFC and the Client collectively, and the term “Party” is sometimes used to refer to either of them individually, including the Republic of South Africa (“IFC”).

WHEREAS

- (A) IFC, a member of the World Bank Group, is an international organization whose mandate, contemplated under its Articles of Agreement, includes seeking to stimulate, and to help create conditions conducive to, the flow of private capital (domestic and foreign) into productive investments in member countries.
- (B) The Client is a statutory body in the Republic of South Africa and is empowered to investigate, control and evaluate restrictive business practices, abuse of dominant positions and mergers.
- (C) The Client and IFC are considering cooperating in the development of additional technical expertise to enhance the policy underpinnings, the reach, the impact and the transparency of competition policy and market regulation in order to cultivate an inclusive economy for South Africa (the “Project”).
- (D) The purpose of this Memorandum is to set out the possible steps which could lead to the negotiation and execution of an Advisory Agreement between the Client and IFC in respect of the Project described above.

I. Project Objectives and Proposed Timing

(a) Promptly after execution of this Memorandum each of the Client and IFC shall discuss the main aspects of their future possible cooperation, in particular:

MoU between the Competition Commission of South Africa and the International Finance Corporation: March 11, 2019

- (i) the Project's objectives;
- (ii) its respective roles and responsibilities with respect to the Project;
- (iii) external assistance which may be needed and, as the case may be, identity of such external consultant(s), main terms of reference, remuneration (fees and costs);
- (iv) proposed budget and respective financial contribution of parties; and
- (v) proposed timing for Project implementation.

(b) Assuming that the parties have been able to reach a general understanding on the matters referred to hereinabove and decide to proceed with the Project, IFC will prepare and submit a draft Advisory Agreement to the Client for comments. That draft agreement will contain the main terms and conditions governing the parties' relationship in respect of the Project.

(c) Promptly after the draft Advisory Agreement has been finalized and found acceptable by the parties, the parties will make appropriate arrangements to have it authorized and executed as promptly as practicable.

(d) IFC has always worked to avoid fraud and corruption in all of its activities and continues to strengthen its governance and anti-corruption work. IFC's procedures for addressing allegations of fraud and corruption in IFC projects can be found at www.ifc.org/anticorruption.

II. No Commitment.

The parties hereby acknowledge and agree that this Memorandum is not legally binding. It is not the parties' intention to create, and nothing herein shall be construed as creating, legal rights and obligations or any commitment whatsoever. Each party shall have the discretionary right to terminate at any time any discussion whatsoever regarding the Project or this Memorandum.



IN WITNESS WHEREOF, the parties have caused this Memorandum to be signed in their respective names as of the date first above written.

**THE COMPETITION COMMISSION OF THE
REPUBLIC OF SOUTH AFRICA**

By : 

Name: Thembinkosi Bonakele

Title : Competition Commissioner

INTERNATIONAL FINANCE CORPORATION

By : 

Name: Kevin Njiraini

Title : Regional Director, Southern Africa and Nigeria



MoU between the Competition Commission of South Africa and the International Finance Corporation: March 11th, 2019

DEPARTMENT OF ENERGY

NO. 602

26 APRIL 2019

**MINISTER
ENERGY
REPUBLIC OF SOUTH AFRICA**

Private Bag X96, Pretoria 0001, 7th floor, 192 Visagie Street, C/o Visagie & Paul Kruger Street, Pretoria 0001. Tel: (+27 12) 406 7812, Fax: (+27 12) 323 5651
Private Bag X9111, Cape Town 8000, Parliamentary Building, 7th floor, 120 Plein Street, Cape Town 8000. Tel: (+27 21) 469 6425 Fax: (+27 21) 469 5980

**Electricity Act, 1987 (Act no. 41 of 1987)
License fees payable by licensed generators of electricity**

I, Jeff Radebe, Minister of Energy, acting under section 5 (b) of the Electricity Act, 1987 (Act No. 41 of 1987), hereby prescribe that a levy of 0.08924 cents per kWh, in respect of electricity generated for supply by licensed electricity generators, shall be payable to National Energy Regulator of South Africa, for the period 01 April 2019 to 31 March 2020, by the licensed holders concerned.

A handwritten signature in dark ink, appearing to read 'J. Radebe', written over a horizontal line.

**MR JEFF RADEBE, MP
MINISTER OF ENERGY**

DATE:

DEPARTMENT OF ENERGY

NO. 603

26 APRIL 2019

**MINISTER
ENERGY
REPUBLIC OF SOUTH AFRICA**

Private Bag X96, Pretoria 0001, 7th floor, 192 Visagie Street, C/o Visagie & Paul Kruger Street, Pretoria 0001. Tel: (+27 12) 406 7812, Fax: (+27 12) 323 5651
Private Bag X9111, Cape Town 8000, Parliamentary Building, 7th floor, 120 Plein Street, Cape Town 8000. Tel: (+27 21) 469 6425 Fax: (+27 21) 469 5980

Electricity Act, 1987 (Act no. 41 of 1987)
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A handwritten signature in cursive script, reading "J. Radebe", written over a horizontal line.

MR JEFF RADEBE, MP
MINISTER OF ENERGY

DATE:

INDEPENDENT COMMUNICATIONS AUTHORITY OF SOUTH AFRICA

NO. 604

26 APRIL 2019

DRAFT CONSUMER ADVISORY PANEL AMENDMENT REGULATIONS, 2019

I, Dr. Keabetswe Modimoeng, Acting Chairperson of the Independent Communications Authority of South Africa, hereby publish the draft Consumer Advisory Panel Amendment Regulations, 2019 ("draft Regulations") in terms of section 4(4) read with section 71(1) and (2) of the Electronic Communications Act No. 36 of 2005 ("the ECA"), as amended and invites interested parties to make written representations on the draft Regulations.

A copy of the draft Regulations will be made available on the Authority's website at <http://www.icasa.org.za> and in the Authority's Library at No. 350 Witch-Hazel Avenue, Eco Point Office Park, Centurion between 09h00 and 16h00, Monday to Friday.

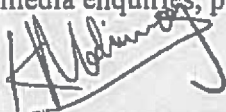
Comments must be submitted to the Authority by no later than 30 working days from publication of the document in the Government Gazette. The written comments may be submitted by post or hand delivery or electronically and must be marked specifically for attention:

Mr. Gumani Malebusha

Email: gmalebusha@icasa.org.za

Tel: 012 568 3423

For media enquiries, please call Mr. Paseka Maleka at 012 568 3455



Dr. Keabetswe Modimoeng
Acting Chairperson

SCHEDULE

1. Definitions

In these Regulations “the Regulations” means the Consumer Advisory Panel Regulations, 2017 as published under Government Notice No. 241 in Government Gazette 40725 of 28 March 2017.

2. Amendment of regulation 5 of the Regulations

Regulation 5 of the Regulations is hereby amended by the deletion of paragraph (d) of sub-regulation 5.1

4. Short title and commencement

These Regulations are called the Consumer Advisory Panel Amendment Regulations, 2019 and will come into force upon publication in the Government Gazette.

**Independent Communications Authority of South Africa**

350 Witch-Hazel Avenue, Eco Point Office Park
Eco Park, Centurion.

Private Bag X10, Highveld Park 0169
Telephone number: (012) 568 3000/1

**EXPLANATORY MEMORANDUM FOR THE DRAFT CONSUMER ADVISORY
PANEL AMENDMENT REGULATIONS, 2019****1. Amendment of Regulation 5.1 (d)**

Regulation 5.1 (d) of the Consumer Advisory Panel Regulations, 2017 as published under Government Notice No. 241 in Government Gazette 40725 of 28 March 2017 (“Regulations”), impose a duty on the Chairperson of the Consumer Advisory Panel (“Panel”) to manage the budget of the Panel.

The Authority is of the view that the budget can be better managed by it, as it is the custodian of the said budget as opposed to the Chairperson of the Panel.

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT

NO. 605

26 APRIL 2019

CHILD JUSTICE ACT, 2008 (ACT NO. 75 OF 2008)

INCREASING THE AREA OF JURISDICTION OF NERINA ONE-STOP CHILD
JUSTICE CENTRE: AMENDMENT OF NOTICE NO. 1022 OF 12 DECEMBER 2014

I, Tshililo Michael Masutha, Minister of Justice and Correctional Services, acting in terms of section 89(6)(b) and (c) of the Child Justice Act, 2008 (Act No. 75 of 2008), and in consultation with the Cabinet members responsible for social development and safety and security, hereby, with effect from 1 May 2019, vary Government Notice No. 1022 of 12 December 2014, by the substitution for paragraph (b) of the following paragraph:

“(b) define the area of jurisdiction of the Nerina One-Stop Child Justice Centre to consist of the districts of Port Elizabeth and Uitenhage, and the sub-districts of Motherwell and New Brighton, created in terms of section 2 of the Magistrates’ Courts Act, 1944, (Act No. 32 of 1944)”.

T M MASUTHA (Adv)
MINISTER OF JUSTICE AND CORRECTIONAL SERVICES

KITSISO YA MMUSO**LEFAPHA LA BOSIAMISI LE TLHABOLOLO YA MOLAOTHEO****MOLAO WA BOSIAMISI JWA NGWANA WA 2008 (MOLAO WA BO 75 WA 2008)****KATOLOSO YA KGAOLO YA TAOLO YA TIKATIKWE YA BOSIAMISI JWA
NGWANA YA BOEMELO BOLE BONGWE YA NERINA: PHETOLO YA KITSISO
NOMORE YA 1022 YA 12 SEDIMONTHOLE 2014**

Nna, Tshililo Michael Masutha, ke le Tona ya Bosiamisi le Ditirelo tsa Kgopololo, mme ke dira go ya ka karolo 89(6)(b) le (c) ya Molao wa Bosiamisi jwa Ngwana wa 2008 (Molao wabo 75 wa 2008), gape ke buisana le ditokololo tsa Kabinete tse di rweleng maikarabelo a tlhabololo ya loago le a tshireletso le tshireletsego, ke fetola fano go tloga ka di 1 Motsheganong 2019, Kitsiso ya Mmuso ya nomore ya 1022 ya di 12 Sedimonthole 2014, ka go emisetsa temana (b) ka temana e e latelang:

“(b) tlhalosa kgaolo ya taolo ya Tikatikwe ya Boemelo bole Bongwe ya Bosiamisi jwa Ngwana ya Nerina jaaka e e akaretsang didika tsa Port Elizabeth le Uitenhage le didika-potlana tsa Motherwell le New Brighton, tse di bopilweng go ya ka karolo 2 ya Molao wa Dikgotlatshekelo tsabo Magiseterata wa 1944, (Molao wabo 32 wa 1944).”

T M MASUTHA (Adv)

TONA YA BOSIAMISI LE DITIRELO TSA KGOPOLOLO

DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM

NO. 606

26 APRIL 2019

GENERAL NOTICE IN TERMS OF RESTITUTION OF LAND RIGHTS ACT, 1994 [ACT 22 OF 1994] AS AMENDED

Notice is hereby given in terms of Section 11(1) of the Restitution of the Land Rights Act 1994 [Act 22 of 1994] as amended, that a land claim for **Restitution of Land Rights** has been lodged by Mr James Eley [ID No 4007085065085] on behalf of the Eley Family on the properties mentioned hereunder situated in **Msukalikwa Local Municipality under Gert Sibande District Municipality in the Mpumalanga Province: [KRP: 252]**

CURRENT PARTICULARS OF THE PROPRIETOR
RINGKINK 229 IS

Description of property	Owner of Property	Title Deed Number	Extent of Property	Bonds	Bond Holder	Other Endorsements
The Remaining extent of Portion 2	Grobler Balthazar Johannes	T4617/2009	Measuring 152.6340 ha but the affected hectares are 47.8159 ha	B5364/2017	First Rand Bank	<ul style="list-style-type: none"> K2116/1980RM in favour of Van Niekerk Maria Elizabeth K320/1969S K3454/1981RM in favour of Van Niekerk Maria Elizabeth K3507/1997RM in favour of Van Niekerk Eiendoms Trust

The Regional Land Claims Commissioner, Mpumalanga Province will investigate all the claims in terms of the provisions of the Act, any party interested in the above mentioned property is hereby invited to submit within **30 [thirty days]** from the date of publication of this notice to submit any comments, or further information to:

Commissioner for Restitution of Land Rights

Private Bag X 11330

Nelspruit

1200

or 30 Samora Machel Drive

Restitution House

Nelspruit

1200

TEL NO: 013 756 6000

FAX NO: 013 752 3859



CHECKED BY: SUCCESS

ACTING D.D LEGAL

DATE:



MR. L.H. MAPHUTHA

REGIONAL LAND CLAIMS COMMISSIONER

MPUMALANGA PROVINCE

DATE: 2019/01/30

DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM

NO. 607

26 APRIL 2019

GENERAL NOTICE IN TERMS OF THE RESTITUTION OF LAND RIGHTS ACT 1994, (ACT No. 22 OF 1994) AS AMENDED

Notice is hereby given in terms of Rule 5 (a) regarding the procedure of the rules of the Commission in accordance with the Restitution of Land Rights Act, 1994 (Act No. 22 of 1994), as amended. These claims for restitution of land rights were submitted with the Commission on Restitution of Land Rights before the 31st of December 1998. The particulars regarding these claims are as follows:

Reference Number	Various
Area	Sekhukhune (Makhuduthamaga, Elias Motswaledi, Fetakgomo Tubatse and Thaba Tshweu
Number of Claimants	Claimants as per the attached below

No.	Reference KPR No.	Name of the Claimant	Property Description	Municipality
1.	10667	Makua MJ	Unclear Property Description	Unclear
2.	9875	Ngobeni AT	Unclear Property Description	Unclear
3.	10172	Lubisi JA	Unclear Property Description	Unclear
4.	10313	Mohlala JL	Unclear Property Description	Unclear
5.	11041	Duma TA	Unclear Property Description	Unclear
6.	11558	Vilakazi MS	Unclear Property Description	Unclear
7.	11860	Siwelane MR	Unclear Property Description	Unclear
8.	10970	Mtsweni MM	Unclear Property Description	Unclear
9.	10173	Mosehla KB	Doornhoek (Unclear Property)	Unclear
10.	9835	Marota-Makgane Local Government	Magnets Heights	Unclear
11.	10588	Mahlangu Family	Unclear Property Description	Unclear

12.	380	Konoqcongo Community	Rhenosterhoek 180 JS	Elias Motswaledi
13.	11995	Sebothoma MP	Rooibok 707 KS	Elias Motswaledi
14.	987	Mashigo SJ	Rhenosterhoek 180 JS	Elias Motswaledi
15.	12314	Bapedi & Bantwane ba Mmotong Community	Wolwekraal 13 JS	Elias Motswaledi
16.	207	Maepa IM	Klipbank 26 JS	Elias Motswaledi
17.	1114	Malia SM	Klipbank 26 JS	Elias Motswaledi
18.	12149	Madisha ME (Kgobokwane Community)	Valschfontein 33 JS	Elias Motswaledi
19.	1136/1139	Masilela TL	Middlekraal 221 JS	Elias Motswaledi
20.	1118	Mmamogoro SM	Klipbank 26 JS	Elias Motswaledi
21.	1092	Marula S	Witfontein 1 JS	Elias Motswaledi
22.	1093	Mgiba H	Witfontein 1 JS	Elias Motswaledi
23.	11350	Mahlangu BM	Blinkwater 213 JS	Elias Motswaledi
24.	6441	Mahlangu FB	Blinkwater 213 JS	Elias Motswaledi
25.	7888	Mbele J	Balfour J	Elias Motswaledi
26.	556	Skhosana Family	Blinkwater 213 JS	Elias Motswaledi
27.	1478	Mashigo DK	Dentjie 453 KT	Fetakgomo Tubatse
28.	9089	Tau Family	Vietbonne, Stofberg	Fetakgomo Tubatse
29.	6601	Matshiye BB	Boschkloof 331 KT	Fetakgomo Tubatse
30.	5318	Mashigo JP	Vaalhoek 474 KT	Fetakgomo Tubatse
31.	2017	Thulare Community	Buffelsfontein 452 KT	Thaba Tshweu

Date Submitted

Various Dates

The Regional Land Claims Commission wants to investigate these claims in terms of provisions of the Act. We therefore requesting the person/s mentioned above to contact the Regional Land Claims Commission: Limpopo to the below contact details within 21days from the publication of this notice:

The Regional Land Claims Commission: Limpopo

61 Biccard Street/ 96 Kagiso House

Cnr Rissik and Schoeman, Polokwane

Private Bag X9552

Polokwane

0700

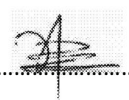
Tel (015) 284-6300/ 287 2600

Fax (015) 259-7404/7403



CHECKED

DATE 07/03/2019



APPROVED

DATE 2019/03/07

Mr LH Maphutha

Regional Land Claims Commissioner

DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM

NO. 608

26 APRIL 2019

AMENDMENT OF GAZETTE NOTICE NO. 1019 OF 2017 AS CONTAINED IN THE GOVERNMENT GAZETTE NUMBER 41132 IN RESPECT OF SEABELA FAMILY LAND CLAIM.

Notice is hereby given in terms of Section 11A (4) of the Restitution of Land Rights Act, 1994 (Act 22 of 1994), as amended, that an error was committed on Gazette Notice No. 1019 of 2017 as contained in the Government Gazette No. 41132. The initial gazette was published on 117.45 hectares which overlaps to the Remaining Extent of the farm Veerfontein 1004 LS, instead of only on Portion 0 (Remaining Extent) of the farm Kleinfontein 1006 LS. Therefore, the correct property to be gazette is Portion 0 (Remaining Extent) of the farm Kleinfontein 1006 LS. The property is situated within the Polokwane Local Municipality, Capricorn District of Limpopo.

The claimant is Mr. Motsepe Matiga who is the Great Grandson of the original dispossessed person, Mr. Seabela Abia Mocarane. The land claim was lodged before 31st December 1998. The Office of the Regional Land Claims Commissioner: Limpopo investigated and concluded that Seabela Family has a prima facie valid land claim in terms of Section 2 of the Restitution of Land Rights Act No 22, as amended.

The property is described in detail in the table below:


FARM NAME AND PORTION	CURRENT OWNER	TITLE DEED NUMBER	EXTENT IN HECTARES	MINERALS AND SERVITUDES	HOLDER
Portion 0 (R/E) of the farm Kleinfontein 1006 LS	No details	No details	868.9411	EX599/1992 T19821/37PTA I-12922/2012C K1425/2000RMPTA K7209/2014S VA2967/1996PTA CONVERTED FROM PTA	No details No details Lebowa Mineral Trust No details T19821/1937 No details

Take further notice that the Office of the Regional Land Claims Commissioner: Limpopo is in a process of settling this land claim. Any party that has an interest in the above-mentioned property is hereby invited to submit in writing within **14** days of publication of this notice, any comment, and/ or objection to this land claim to the Office of the Regional Land Claims Commissioner: Limpopo at the address set out below under reference number **KRP 479**.

Submission may be delivered to:

The Regional Land Claims Commissioner: Limpopo OR
Private Bag X9552
POLOKWANE
0700

First Floor, 96 Kagiso House
Corner Rissik & Schoeman Streets
POLOKWANE
0700


MR. L. MAPHUTHA
REGIONAL LAND CLAIMS COMMISSIONER

DATE: 2019/03/15

DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM

NO. 609

26 APRIL 2019

GENERAL NOTICE IN TERMS OF RESTITUTION OF LAND RIGHTS ACT, 1994 [ACT 22 OF 1994] AS AMENDED

Notice is hereby given in terms of Section 11(1) of the Restitution of the Land Rights Act 1994 [Act 22 of 1994] as amended, that a land claim for Restitution of Land Rights has been lodged by Mr James Eley [ID No 4007085065085] on behalf of the Eley Family on the properties mentioned hereunder situated in Msukalikwa Local Municipality under Gert Sibande District Municipality in the Mpumalanga Province: [KRP: 252]

CURRENT PARTICULARS OF THE PROPERTIES


Ringkink 229 IS

Description of property	Owner of Property	Title Deed Number	Extent of Property	Bonds	Bond Holder	Other Endorsements
Portion 2	Ringkink Trust [2713/98]	T136507/1998	Mesasuring 547.5024 ha but the affected hectares is only 47.8159 ha	None	None	None

The Restitution of Land Rights, Mpumalanga Province will investigate all the claims in terms of the provisions of the Act, any party interested in the above mentioned property is hereby invited to submit within 30 [thirty days] from the date of publication of this notice to submit any comments, or further information to:

Commissioner for Restitution of Land Rights
Private Bag X 11330
Nelspruit
1200
or 10 Sanora Machel Drive
Restitution House
Nelspruit
1200
TEL NO: 013 756 6000
FAX NO: 013 752 3859

CHECKED BY: MR SUCCESS MNISI
ACTING DEPUTY DIRECTOR LEGAL
DATE


MR. L. H. MAPHUTHA
REGIONAL LAND CLAIMS COMMISSIONER
DATE: 20/8/11/01

DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM

NO. 610

26 APRIL 2019

I, **Rendani Sadiki**, Acting Director-General of the Department of Rural Development and Land Reform, in terms of Section 8 of the Land Survey Act, No 8 of 1997, hereby prescribe the fees set out in the Annexures, as the fees which shall be charged for products and services provided by the offices of the Chief Surveyor-General, Surveyors-General and Chief Directorate: National Geospatial Information. The fees shall be payable from a date 30 days after the publication of this Notice and shall replace the scales of fees promulgated by **Notice 933 of 2017** in **Government Gazette No. 41082**, dated 1 September 2017, which are hereby repealed as from that date.

ANNEXURE 1

SCALE OF FEES TO BE CHARGED IN THE OFFICES OF THE CHIEF SURVEYOR-GENERAL AND THE SURVEYORS-GENERAL FOR PRODUCTS AND SERVICES PROVIDED IN TERMS OF SECTIONS 3 AND 6 OF THE LAND SURVEY ACT, NO 8 OF 1997, AND IN TERMS OF SECTION 7 OF THE SECTIONAL TITLES ACT, NO 95 OF 1986. PROCESSING OF DIAGRAMS, GENERAL PLANS AND DRAFT SECTIONAL PLANS

1. For the total processing of: -
 - a) Each new **Diagram** submitted for approval **R400**

Provided that in the case of a servitude diagram, depicting a servitude (or servitudes) over two or more pieces of land, an additional fee of **R60** is payable for each piece of land in excess of one (1) **R60**

It should be noted that the above fee covers the supply, by a Surveyor-General in the prescribed circumstances, of the additional copies of the diagram required for registration purposes as well as all survey-related services in connection with or incidental to such registration that are not specified elsewhere in this scale of fees.

- b) Each new **General Plan**, submitted for approval or provisional approval, a basic fee plus an additional amount per piece of land depicted on such plan in accordance with the following table:
- | | |
|-------------------------|----------------|
| (i) 2 to 50 pieces: | R1250 plus R75 |
| (ii) 51 to 300 pieces: | R1665 plus R70 |
| (iii) 301 to 500 pieces | R4400 plus R65 |
| (iv) 501 and upwards: | R6000 plus R85 |
- It should be noted that the above fees cover the supply of such additional copies thereof, as may be prescribed by law for registration purposes, by a Surveyor-General.
- c) Each **Draft Sectional Plan** or plan of cession of real rights, submitted for approval, a basic fee of:
- R450**
- In addition, for each Section, Exclusive Use Area, newly-created Servitude or Real Right shown or recorded on such plan, an amount of:
- R65**
- The above fee covers the supply of such additional copies thereof, as may be prescribed by law for registration purposes, by a Surveyor-General.
- d) In the case of Multimedia Submissions, the fees for **A0-A2 size diagrams, general plans or sectional plans, which requires to be plotted on film**, shall be consistent with the cost of specific hardcopy prints required by the Surveyor General in terms of the Regulations promulgated under the Land Survey Act, 1997, in addition to the examination fees.
- e) Each set of documents, which has been returned by a Surveyor-General, an administration fee payable upon re-submission.
- R80**
- In addition for each **reframed** document:~
- f) (i) **Diagram** (50% of new lodgement) R200
- Provided that in the case of a servitude diagram, depicting a servitude (or servitudes) over two or more pieces of land, an additional fee of **R30** is payable for each piece of land in excess of one (1)
- R30**
- (ii) **General Plan**, (\pm 50% of new lodgement)
- (i) 2 to 50 pieces:
- (ii) 51 to 300 pieces:
- (iii) 301 to 500 pieces
- (iv) 501 and upwards:
- | | |
|-------------------------|----------------|
| (i) 2 to 50 pieces: | R600 plus R40 |
| (ii) 51 to 300 pieces: | R800 plus R35 |
| (iii) 301 to 500 pieces | R2200 plus R30 |
| (iv) 501 and upwards: | R3000 plus R45 |

(iii) Sectional Plan**R210**

In addition, for each Section, Exclusive Use Area, newly-created Servitude or Real Right shown or recorded on such plan, an amount of.

R30**AMENDMENT OR ENDORSEMENT OF DIAGRAMS, GENERAL PLANS AND SECTIONAL PLANS**

2. For each amendment or endorsement of a diagram, general plan or sectional plan, in terms of any law, per amendment requested...

R170

Provided that if in the opinion of a Surveyor-General the necessary work is of a complicated nature, the fee prescribed in paragraph 8 shall apply.

Provided further that this fee shall not cover the certification and supply by a Surveyor-General of copies of such diagram, general plan or sectional plan necessary for registration or any other purpose.

WITHDRAWAL OF DIAGRAMS, GENERAL PLANS AND SECTIONAL PLANS

3. For withdrawing a diagram, general plan or sectional plan, per document.

R170

Provided that, where a large number of documents are to be withdrawn simultaneously, the work relating to such withdrawals can be done with the consent of the Surveyor-General on a time charge as prescribed in paragraph 8.

CERTIFICATION OF DIAGRAMS, GENERAL PLANS AND SECTIONAL PLANS

4. For the certification of diagrams, general plans or sectional plans, per document.....
Plus the cost of the required number of prints as prescribed in paragraph 6.

R45**PREPARATION OF CERTIFICATES, REPORTS TO COURT, AFFIDAVITS AND ALPHABETICAL LISTS**

5. For:
(a) Each hour or portion thereof spent on the preparation of a: -

- (i) Certificate.
(ii) Report to Court or Affidavit.

R260**R360**

- (b) The issuing of a **hard copy** of an alphabetical list containing the names of townships, agricultural holdings, farms or sectional title schemes, per list. **R170**

Provided that an additional fee of **R10** per A4-size page shall be charged for each page of an alphabetical list in excess of 100 A4-size pages.

R10

SUPPLY OF PRINTS

6. For the supply of prints: -

(a) Paper	
A4 size.	R10
A3 size.	R15
A2 size.	R20
A1 size.	R30
A0 size.	R40
(b) Any other print medium (film, etc)	
A2 size. (or portion thereof).....	R30.00
A1 size.	R60.00
A0 size.	R100.00

Provided that the fees prescribed in this paragraph do not include packaging and postage.

Provided further that the supply, nature, scale and material used for any print will be at the discretion of the Chief Surveyor-General or a Surveyor-General as the case may be.

DIGITAL CADASTRAL AND RELATED INFORMATION

7. For the supply of digital cadastral information :

For bulk extractions, data manipulation or processing, the following charges will apply: -

- (a) For each half-hour or portion thereof spent on the extraction of the information
(Computer processing time will not be considered)..... **R175**
- (b) Prints of cadastral spatial data (A1 and larger paper sizes), if required: -

- R24

will be.

R150 75

- R200

75

- R150

ANNEXURE 2**SCALE OF FEES TO BE CHARGED IN THE CHIEF DIRECTORATE: NATIONAL GEOSPATIAL INFORMATION****Promotion of Access to information Act 2 of 2000**

In terms of section 15(1) of the Promotion of Access to Information Act 2 of 2000, these standard products and services are available free of charge and only the direct costs of copy and supply such as transfer medium, printing, paper, ink, postage and packaging are recovered.

Products can be ordered via:

URL: <http://www.ngi.gov.za>

E-mail: Sales@ddr.gov.za Fax 021 – 686 9884

Private Bag X10, Mowbray, 7705

A.**STANDARD PRODUCTS AND SERVICES**

Note that fees prescribed do not include packaging and postage. The fee for packaging and postage is reviewed from time to time in line with the SA Postal Services fees and published on the Chief Directorate National Geo-spatial Information website <http://www.ngi.gov.za> for easy reference.

1.**MAPS OF THE NATIONAL SERIES**

Maps of the national series specified below, per map/print:

(a)

Maps of the 1:10 000 Orthophoto series of the national map series per print:

Paper print

R21.50

Black and white orthophotos HP coated paper

R24.50

(b) 1:50 000 topographical, South Africa

R24.00

(c) 1:250 000 topo-cadastral, South Africa.

R24.00

(d) 1:500 000 topo-admin edition

R24.00

2.**OTHER MAPS**

(a)	Aeronautical edition (ICAO symbols)	R24.00
(b)	1:1 000 000 world aeronautical chart (ICAO)	R24.00
(c)	1:1 100 000 South Africa	R92.00
(d)	1:2 000 000 South Africa (2015 Edition)	R24.00
(e)	1:2 500 000 topographical (Southern Africa)	R24.00
(f)	Provincial Map (various scales) , South Africa	R24.00
(g)	Maps of the Regional Series (various scales)	R24.00

3.**AERIAL PHOTOGRAPHY – AND IMAGERY RELATED PRODUCTS**

Availability is subject to the following condition: Research and or preparation requirements for aerial photography products or imagery will be free for the first hour, thereafter an hourly rate in terms of paragraph B5 will apply to research and preparation of the information.

(a)	Prints produced from Aerial imagery products: Prints on HP coated satin photo paper not exceeding	
	i) 125mm x 250mm per sheet	R11.00
	ii) 250mm x 250mm per sheet	R16.00
	iii) 450mm x 500mm per she	R34.00
	iv) 700mm x 900mm per sheet	R82.00
	v) 900mm x 1000mm per sheet	R108.00
(b)	Flight Plans	
	i) Paper copy	R21.50

4. PRODUCTS OF THE NATIONAL CONTROL SURVEY SYSTEM

(a)	Co-ordinates and/or heights of trigonometrical stations, town survey marks and bench marks	R0.00
	(i) Output in digital format, also available on internet, per point	
	(ii) Plans of the national control survey network per paper print for every half square metre or portion thereof : <ul style="list-style-type: none"> <li data-bbox="422 994 458 1727">- Trigonometrical stations, town survey marks or bench marks <li data-bbox="478 1211 513 1727">- Reconnaissance reports or locality reports 	R21.50
	Note 1: The Chief Director: National Geo-spatial Information cannot guarantee that any trigonometrical station, town survey mark or bench mark for which data have been supplied has not been disturbed or removed	R8.50
	Note 2: Co-ordinates based on the Cape Datum (Modified Clarke 1880) are no longer kept up to date and may not represent the current position of trigonometrical beacons and town survey marks.	
(b)	TrigNet (GPS) Data <ul style="list-style-type: none"> <li data-bbox="786 1525 821 1883">i) Post Processing Data Only <p data-bbox="850 443 914 1883">A standard suite of products can be downloaded directly via http or ftp server (internet). Any non-standard products will be charged in terms of paragraph B5 at the standard hourly rate for preparation and dispatch.</p> <p data-bbox="943 1346 978 1883">No charge for client self-download of data</p> <li data-bbox="1007 1234 1042 1883">ii) Real time differential and kinematic GNSS services <p data-bbox="1070 577 1106 1883">This data is disseminated as live data streams via Networked Transport of RTCM via Internet Protocol (NTRIP)</p>	R0.00
		R0.00

5.

DIGITAL SPATIAL INFORMATION

The fees payable for the supply of listed digital spatial information where available as a standard product:

Digital data is prepacked on server; only cost to be paid is the medium onto which the data is written. No cost implication on labour, equipment and overheads.

(a) **Digital topographical and related information:
(Off-the-shelf products)**

The proposed tariff structure sets out the fees, products and services that are available.

(i) High resolution elevation data available as a 25 metre grid	R0.00
(ii) High resolution topographic information, all features, supplied in shape file format only (1:50 000 map series)	R0.00
(iii) Map images, supplied in jpeg format. (1:50 000 map series and 1:250 000 map series)	R0.00
(iv) Contours, where available supplied in shape file format only. (1:10 000 map series)	R0.00
(v) Ortho-rectified image, panchromatic or colour, per image, where available	R0.00
(vi) Provincial geodatabase	R0.00
(vii) Low resolution aerial photographic imagery, panchromatic or colour where available supplied in jpeg format.	R0.00

Provided that the supply of digital information not contained in the off-the-shelf products and/or required in any other format other than that prescribed above, will be charged at an hourly rate to prepare such information. (See para B5)

B. NON-STANDARD PRODUCTS AND SERVICES

Note that the fees prescribed do not include packaging and postage. The fee for packaging and postage is reviewed from time to time in line with the SA Postal Services Fees and published on the Chief Directorate National Geospatial Information website <http://www.ngi.gov.za> for easy reference.

Supply of Non-Standard Products

1.	(a)	Prints on paper, per sheet:	
		(i) A4 size	R10.00
	(b)	(ii) A3 size	R15.00
		(i) Paper copy of colour grid index guide (includes 1:50 000 and 1:250 000 map series)	R20.00
2.	(d)	Previous edition maps	
		(i) Paper copies	R24.00
		(ii) Digital copies (Jpeg file format)	R0.00
Provided that the supply, nature, scale and material used for any print shall be at the discretion of the Chief Director National Geo-spatial Information.			
2.	Mosaics of aerial photographs (digital process)		
	In addition to the cost of the output medium, which shall be according to fees under Standard Products paragraph 3 (b) or (c), the cost of producing each mosaic from		
	(i)	2 unrectified aerial photographs / images	R350.00
	(ii)	Thereafter for each additional aerial photograph / image, add	R15.00
Provided that the supply and nature of mosaics shall be at the discretion of the Chief Director National Geo-spatial Information.			

3.	<p>Scanning of historical aerial photography</p> <p>(i) 1 – 20 scans at 1200 dots per inch</p> <p>(ii) Prioritisation of scans, for 4 scans</p>	R0.00 R350.00
4.	<p>Lamination services</p> <p>For every square metre or portion thereof: 75 microns thickness</p>	R30.00
5.	<p>Specialised services</p> <p>For any work or service not specified elsewhere in this scale of fees, the charge shall be on a time basis at the rate of R350.00 per hour or portion thereof: Provided that searches in the office shall be made subject to such conditions as the Chief Director National Geo-spatial Information may from time to time determine. Requests for customised products or services will be dealt with on a quotation basis, including but not limited to MapAware workshops and the production of specialised maps.</p>	R350.00
6.	<p>Digital data in non-specified formats</p> <p>(a) Fees charged for the supply of digital products using exchange formats not specified in the sections above, excludes the cost of data processing time at R350.00 per hour or part thereof, postage, transfer media and packaging. See proviso on formats:</p> <p>Provided that the Chief Director National Geo-spatial Information is able to support the exchange format, the digital information could be supplied in one of the following file formats.</p> <p>Topographical Vector data: Map Info(.mif), Micro station(.dgn), Auto Cad(.dwg) and Auto Cad (.Dxf), Shape (.shp). Topographical Raster data: TIFF,</p> <p>Note: <i>The proposed tariff structure sets out not only the fees but also the products and services that are available.</i></p>	R350.00
(b)	<p>RSA Geographical Names</p> <p>Both gazette and non-gazette names are available from the topographical integrated system (ITIS). Queries can be referred to the South African Geographical Names Committee (SAGNS) @ http://sagns.dac.gov.za</p> <p>Note: <i>Digital data (names) is prepacked on server, only cost to be recovered is medium onto which data is written. No cost implication on labour, equipment and overheads.</i></p>	R0.00

(c)	<p>Software</p> <p>Note: Software is prepacked on server; only cost to be recovered is medium onto which data is written. No cost implication on labour, equipment and overheads.</p> <p>(i) Transformation software WGSTRN ver 2.12 plus Transformation parameters</p> <ul style="list-style-type: none"> • Transform between Cape Datum and Hartebeesthoek 94 or vice versa • Transformation Parameters covering RSA 	R50.00
	<p>(ii) Conversion software GEOTRAN98</p> <p>To convert Y X co-ordinates to geographical co-ordinates (phi)(lambda) and vice versa</p> <p>To convert UTM to geographical co-ordinates (phi)(lambda) and vice versa, geocentric co-ordinates, calculate joins, etc.</p>	R50.00
	<p>(iii) Geoid Interpolation Software. To interpolate geoidal heights from SA Geoid models</p>	R50.00
(d)	<p>Digital coastline high resolution of RSA</p> <p>Note: Digital data is prepacked on server, only cost to be recovered is medium onto which data is written. No cost implication on labour, equipment and overheads.</p>	R50.00

C.

PACKAGING, POSTAGE AND COST OF TRANSFER MEDIA

1.

Notes:

SA Postal Mailing services available:

- Domestic surface mail
- Speed service couriers (Priority mail) Postal or street address

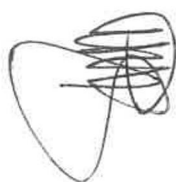
The fee for packaging and postage is reviewed from time to time and published on the Chief Directorate National Geo-spatial Information website <http://www.ngi.gov.za> for easy reference.

Collections at Chief Directorate National Geo-spatial Information counter by courier other than SA Postal Services to be arranged and paid for by the client. Packaging will be charged for separately by the Chief Directorate and will depend on the requirements of the order. The fee for packaging is reviewed from time to time and published on the Chief Directorate National Geo-spatial Information website <http://www.ngi.gov.za> for easy reference.

On request transfer media i.e. CD or DVD is available at the following fee.

CD R24.00
DVD R24.00

The fees for foreign orders, special deliveries and delivery services will be made available on request.



MS R SADIKI

ACTING DIRECTOR-GENERAL: RURAL DEVELOPMENT AND LAND REFORM

DATE: 2019.01.07

DEPARTMENT OF RURAL DEVELOPMENT AND LAND REFORM

NO. 611

26 APRIL 2019

AMENDING NOTICE NO: 222 OF 2015 IN THE GOVERNMENT GAZETTE NO: 38545 DATED 13 MARCH 2015

AMENDMENT NOTICE IN TERMS OF SECTION 11A {4} OF THE RESTITUTION OF LAND RIGHTS ACT 1994 [ACT 22 OF 1994] AS AMENDED.

Notice is hereby given in terms of Section 11A {4} of the Restitution of Land Rights Act 1994 [ACT 22 OF 1994] as amended, that the Commissioner for Restitution of Land Rights is amending the said gazette to indicate the correct hectares that are affected on this claim on the properties mentioned hereunder Situated in Mbombela Local Municipality under eNhlazeni District Municipality: under Mpumalanga Province KRP No. 2023

Name of Claimant	Identity Number
Mr Mangcoba Philemon Ngwenya	1501145073082

CURRENT PARTICULARS OF THE PROPERTY

Koedoeshoek 301 JT

Description of Property	Owner of Property	Title Deed Number	Extent of Property	Bonds	Bond Holder	Other Endorsement
The Remaining extent of Portion 9	Joubert Familie Trust [7576/1998]	T146351/2002	Total number of hectares are 626.1558 ha and the affected hectares are 48.4837 ha	None	None	None

Commissioner for Restitution of Land Rights

Private Bag X 11330

Nelspruit

1200

Or 30 Samora Machel Drive

Restitution House

Nelspruit

1200

TEL NO: 013 756 6000

FAX NO: 013 752 3859

CHECKED BY: MR. SUCCESS MNISI

ACTING: D D LEGAL

DATE: 23/01/2019

MR. L. H. MAPHUTHA

REGIONAL LAND CLAIMS COMMISSIONER

DATE: 2019/01/30

GENERAL NOTICES • ALGEMENE KENNISGEWINGS

ECONOMIC DEVELOPMENT DEPARTMENT**NOTICE 239 OF 2019****INTERNATIONAL TRADE ADMINISTRATION COMMISSION****CUSTOMS TARIFF APPLICATIONS****LIST 03/2019**

The International Trade Administration Commission (herein after referred to as ITAC or the Commission) has received the following application concerning the Customs Tariff. Any objection to or comments on this representation should be submitted to the Chief Commissioner, ITAC, Private Bag X753, Pretoria, 0001. Attention is drawn to the fact that the rate of duty mentioned in this application is that requested by the applicant and that the Commission may, depending on its findings, recommend a lower or higher rate of duty.

CONFIDENTIAL INFORMATION

The submission of confidential information to the Commission in connection with customs tariff applications is governed by section 3 of the Tariff Investigations Regulations, which regulations can be found on ITAC's website at <http://www.itac.org.za/documents/R.397.pdf>.

These regulations require that if any information is considered to be confidential, then a non-confidential version of the information must be submitted, simultaneously with the confidential version. In submitting a non-confidential version the regulations are strictly applicable and require parties to indicate:

- ☐ *Each instance where confidential information has been omitted and the reasons for confidentiality;*
- ☐ *A summary of the confidential information which permits other interested parties a reasonable understanding of the substance of the confidential information; and*
- ☐ *In exceptional cases, where information is not susceptible to summary, reasons must be submitted to this effect.*

This rule applies to all parties and to all correspondence with and submissions to the Commission, which unless clearly indicated to be confidential, will be made available to other interested parties.

The Commission will disregard any information indicated to be confidential that is not accompanied by a proper non-confidential summary or the aforementioned reasons.

If a party considers that any document of another party, on which that party is submitting representations, does not comply with the above rules and that such deficiency affects that party's ability to make meaningful representations, the details of the deficiency and the reasons why that party's rights are so affected must be submitted to the commission in writing forthwith (and at the latest 14 days prior to the date on which that party's submission is due).

Failure to do so timeously will seriously hamper the proper administration of the investigation, and such party will not be able to subsequently claim an inability to make meaningful representations on the basis of the failure of such other party to meet the requirements.

Increase in the rate of customs duty on:

Polyethylene terephthalate ("PET") classifiable under tariff subheadings 3907.61.10 and 3907.69.10, currently free of duty, and 3907.61.90 and 3907.69.90, currently at a duty of 10% ad valorem, to 15% ad valorem

APPLICANT:

Safripol, a Division of KAP Industrial (Pty) Ltd
149 Hime Street
Jacobs, Durban
4026

[ITAC reference: (17/2018); Enquiries: Sipho Tshabalala, E-mail: stshabalala@itac.org.za, Tel: (012) 394 3739 or Dolly Ngobeni, E-mail: dngobeni@itac.org.za, Tel: (012) 394 3667]

MAIN REASONS FOR THE APPLICATION AS SUBMITTED BY THE APPLICANT:

- *"Imports of PET which are a like product to the SACU product, have flooded the SACU market at very low prices;*
- *The flood of low-priced imports has resulted in a decline in Safripol's sales volumes and market share;*
- *Safripol has recently completed a significant expansion investment of over R1 billion in order to increase its production capacity; the flood of low-priced imports has ensured that Safripol has not been able to achieve any returns on its investments".*

Representation should be submitted to the above ITAC address within four (4) weeks of the date of this notice.

**ECONOMIC DEVELOPMENT DEPARTMENT
NOTICE 240 OF 2019**

**INTERNATIONAL TRADE ADMINISTRATION COMMISSION OF
SOUTH AFRICA**

**NOTICE OF INITIATION OF A SUNSET REVIEW OF THE ANTI-DUMPING DUTIES
ON DISODIUM CARBONATE (SODA ASH) ORIGINATING IN OR IMPORTED FROM
THE UNITED STATES OF AMERICA (USA)**

In accordance with the provisions in Article 53.1 of the Anti-Dumping Regulations, any definitive anti-dumping duty shall be terminated on a date not later than five years from the date of imposition, unless the authorities determine, in a review initiated before that date on their own initiative or upon a duly substantiated request made by or on behalf of the domestic industry, that the expiry of the duty would be likely to lead to continuation or recurrence of dumping and injury.

On 8 June 2018, the International Trade Administration Commission of South Africa (the Commission) notified interested parties through Notice No. 326 of 2018 in *Government Gazette* No. 41685, that unless a substantiated request is made indicating that the expiry of the anti-dumping duties against imports of disodium carbonate (soda ash) originating in or imported from the USA would likely lead to the continuation or recurrence of dumping and injury, the anti-dumping duties on soda ash originating in or imported from the USA will expire on 18 June 2019.

THE APPLICANT

The Application was submitted by the Government of Botswana on behalf of Botswana Ash (Pty) Ltd (the Applicant), and supported by Sappi Southern Africa (Pty) Ltd, to the Minister of Trade and Industry. The Government of Botswana requested the Minister to instruct the Commission, in terms of the ITA Act, to consider this application.

An instruction was received from the Minister of EDD to ITAC to consider the application by Botswana Ash.

The Applicant alleges that the expiry of the duties would likely lead to the continuation or recurrence of dumping and the recurrence of material injury. The Applicant submitted sufficient evidence and established a *prima facie* case to enable the Commission to arrive at a reasonable conclusion that a sunset review investigation of the anti-dumping duties on soda ash originating in or imported from the USA, be initiated.

THE PRODUCT

The anti-dumping duties subject to this sunset review are applicable to soda ash, classifiable under tariff subheading 2836.20 originating in or imported from the USA.

THE ALLEGATION OF THE CONTINUATION OR RECURRENCE OF DUMPING

The allegation of continuation or recurrence of dumping is based on the comparison between the normal value and the export price.

The normal value for the USA is based on the selling prices obtained from editions of the “Global Soda Ash Monthly” publications. The export price for the USA is based on the import statistics obtained from the South African Revenue Services (SARS) for the dumping period. The dumping margin was determined to be 11.34%.

On this basis, the Commission found that there was *prima facie* proof of the likelihood of the continuation or recurrence of dumping.

THE ALLEGATION OF RECURRENCE OF MATERIAL INJURY

The Applicant alleges and submitted sufficient evidence to show that it would experience a decline in sales, price undercutting, price depression, price suppression, capacity utilisation, profit, output, return on investment, employment, and growth, if the duties expire.

On this basis, the Commission found that there was *prima facie* proof of the likelihood of the recurrence of material injury.

PERIOD OF INVESTIGATION

The investigation period for dumping is from 01 September 2017 to 31 August 2018 and the injury investigation involves the evaluation of data for the period 01 September 2015 to 31 August 2018, and 2019 estimates in the event the duties expire.

PROCEDURAL FRAMEWORK

Having decided that there is sufficient evidence and a *prima facie* case to justify the initiation of an investigation, the Commission has begun an investigation in terms of section 16 of the International Trade Administration Act, 2002 (the ITA Act). The Commission will conduct its investigation in accordance with the relevant sections of the ITA Act, the World Trade Organisation Agreement on Implementation of Article VI of the GATT 1994 (the Anti-Dumping Agreement) and the Anti-Dumping Regulations of the International Trade Administration Commission of South Africa (ADR). Both the ITA Act and the ADR are available on the Commission's website (www.itac.org.za) or from the Trade Remedies section, on request.

In order to obtain the information it deems necessary for its investigation, the Commission will send non-confidential versions of the application and questionnaires to

all known importers and exporters and known representative associations. The trade representative of the country of origin has also been notified. Importers and other interested parties are invited to contact the Commission as soon as possible in order to determine whether they have been listed and were furnished with the relevant documentation. If not, they should immediately ensure that they are sent copies. The questionnaire has to be completed and any other representations must be made within the time limit set out below.

CONFIDENTIAL INFORMATION

Please note that if any information is considered to be confidential then a non-confidential version of the information must be submitted for the public file, simultaneously with the confidential version. In submitting a non-confidential version the following rules are strictly applicable and parties must indicate:

- X where confidential information has been omitted and the nature of such information;
- X reasons for such confidentiality;
- X a summary of the confidential information which permits a reasonable understanding of the substance of the confidential information; and
- X in exceptional cases, where information is not susceptible to summary, reasons must be submitted to this effect.

This rule applies to all parties and to all correspondence with and submissions to the Commission, which unless indicated to be confidential and filed together with a non-confidential version, will be placed on the public file and be made available to other interested parties.

If a party considers that any document of another party, on which that party is submitting representations, does not comply with the above rules and that such deficiency affects that party's ability to make meaningful representations, the details of

the deficiency and the reasons why that party's rights are so affected must be submitted to the Commission in writing forthwith (and at the latest 14 days prior to the date on which that party's submission is due). Failure to do so timeously will seriously hamper the proper administration of the investigation, and such party will not be able to subsequently claim an inability to make meaningful representations on the basis of the failure of such other party to meet the requirements.

Subsection 33(1) of the ITA Act provides that any person claiming confidentiality of information should identify whether such information is *confidential by nature* or is *otherwise confidential* and, any such claims must be supported by a written statement, in each case, setting out how the information satisfies the requirements of the claim to confidentiality. In the alternative, a sworn statement should be made setting out reasons why it is impossible to comply with these requirements.

Section 2.3 of the ADR provides as follows:

"The following list indicates "information that is by nature confidential" as per section 33(1)(a) of the Main Act, read with section 36 of the Promotion of Access to Information Act (Act 2 of 2000):

- (a) management accounts;*
- (b) financial accounts of a private company;*
- (c) actual and individual sales prices;*
- (d) actual costs, including cost of production and importation cost;*
- (e) actual sales volumes;*
- (f) individual sales prices;*
- (g) information, the release of which could have serious consequences for the person that provided such information; and*
- (h) information that would be of significant competitive advantage to a competitor;*

Provided that a party submitting such information indicates it to be confidential

ADDRESS

The response to the questionnaire and any information regarding this matter and any arguments concerning the allegation of dumping and the resulting material injury must be submitted in writing to the following address:

Physical address

The Senior Manager: Trade Remedies 1
International Trade Administration Commission
Block E – The DTI Campus
77 Meintjies Street
SUNNYSIDE
PRETORIA
SOUTH AFRICA

Postal address

The Senior Manager:
Trade Remedies 1
Private Bag X753
PRETORIA
0001
SOUTH AFRICA

PROCEDURES AND TIME LIMITS

The Senior Manager: Trade Remedies 1, should receive all responses, including non-confidential copies of the responses, not later than 30 days from the date hereof, or from the date on which the letter accompanying the abovementioned questionnaire was received. The said letter shall be deemed to have been received seven days after the day of its dispatch.

Late submissions will not be accepted except with the prior written consent of the Commission. The Commission will give due consideration to written requests for an extension of not more than 14 days on good cause shown (properly motivated and substantiated), if received prior to the expiry of the original 30-day period. Merely citing insufficient time is not an acceptable reason for an extension. Please note that the Commission will not consider requests for extension by the Embassy on behalf of foreign producers.

The information submitted by any party may need to be verified by the Investigating Officers in order for the Commission to take such information into consideration. The Commission may verify the information at the premises of the party submitting the information, within a short period after the submission of the information to the Commission. Parties should therefore ensure that the information submitted would subsequently be available for verification. Specifically, it is planned to verify the

information submitted by the foreign producers within three to five weeks subsequent to the submission of the information. This period will only be extended if it is not feasible for the Commission to do it within this time period or upon good cause shown, and with the prior written consent of the Commission, which should be requested at the time of the submission. It should be noted that unavailability of, or inconvenience to appointed representatives, will not be considered to be good cause.

Parties should also ensure when they engage representatives that they will be available at the requisite times, to ensure compliance with the above time frames. Parties should also ensure that all the information requested in the applicable questionnaire is provided in the specified detail and format. The questionnaires are designed to ensure that the Commission is provided with all the information required to make a determination in accordance with the ITA Act and the ADR. The Commission may therefore refuse to verify information that is incomplete or does not comply with the format in the questionnaire, unless the Commission has agreed in writing to a deviation from the required format. A failure to submit a non-confidential version of the response that complies with the rules set out above under the heading *Confidential Information* will be regarded as an incomplete submission.

Parties, who experience difficulty in furnishing the information required, or submitting information in the format required, are urged to make written applications to the Commission at an early stage for permission to deviate from the questionnaire or provide the information in an alternative format that can satisfy the Commission's requirements. The Commission will give due consideration to such a request on good cause shown.

Any interested party may request an oral hearing at any stage of the investigation in accordance with Section 5 of the ADR, provided that the party indicates reasons for not relying on written submissions only. The Commission may refuse an oral hearing if granting such hearing will unduly delay the finalisation of a determination. Parties

requesting an oral hearing must provide the Commission with a detailed agenda for, and a detailed version, including a non-confidential version, of the information to be discussed at the oral hearing at the time of the request.

If the required information is not received in a satisfactory form within the time limit specified above, or if verification of the information cannot take place, the Commission may disregard the information submitted and make a finding on the basis of the facts available to it.

Should you have any queries, please do not hesitate to contact investigating officers, Ms Regina Peta at telephone number +27 12 394 3737 or Mr Emmanuel Manamela +27 12 394 3632 or Mr Busman Makakola at +27 12 394 3380 or at fax number +27 12 394 0518.

DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT**NOTICE 241 OF 2019****PROMOTION OF ACCESS TO INFORMATION ACT, 2000****DESCRIPTION SUBMITTED IN TERMS OF SECTION 15(1)**

I, Tshililo Michael Masutha, Minister of Justice and Correctional Services, hereby publish under section 15(2) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000), the descriptions submitted to me in terms of section 15(1) of the said Act by the –

uMHLATHUZE MUNICIPALITY

As set out in the Schedule

**TSHILOLO MICHAEL MASUTHA, MP (ADV)****MINISTER FOR JUSTICE AND CORRECTIONAL SERVICES**

CITY OF uMHLATHUZE

NOTICE IS GIVEN THAT THE MANUAL ON FUNCTIONS AND RECORDS HELD BY THE CITY OF UMHLATHUZE IN COMPLIANCE TERMS OF THE ACCESS TO INFORMATION ACT NO 2 OF 2000 HAS BEEN UPDATED AND TERMED THE TENTH EDITION. THIS MANUAL REFLECTS THAT THE FOLLOWING RECORDS ARE AUTOMATICALLY AVAILABLE WITHOUT HAVING TO REQUEST ACCESS IN TERMS OF THE AFOREMENTIONED ACT.

SECTION 15 (2) NOTICE OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000 (ACT NO 2 OF 2000): VOLUNTARY DISCLOSURE AND AUTOMATMATIC AVAILABILITY OF RECORDS

DESCRIPTION OF CATEGORY OF RECORDS AUTOMATICALLY AVAILABLE IN TERMS OF SECTION 15(1)(a) OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000	MANNER OF ACCESS TO RECORDS (e.g. website) (SECTION 15(1)(b))
FOR INSPECTION IN TERMS OF SECTION 15(1)(a)(i):	
NA	NA
FOR PURCHASING IN TERMS OF SECTION 15(1)(a)(ii):	
Maps (Tourism)	Information counters at Municipality
FOR COPYING IN TERMS OF SECTION 15(1)(a)(ii):	
Fixed property owned by the applicant	Available from Department: Corporate Services/City Development
Any by-law framed by Council (hard copy)	Available from Department: Corporate Services
Any tariff charged by Council (hard copy)	Available from Department : Financial Services
Any town planning scheme or development plan administered by Council	Available from Department : City Development
How to obtain access to any service rendered by the Council	Available from the uMhlatuze Municipality
Geographic Information System	Available from Department: Infrastructure Services
Service register (alphanumeric data)	Available from Department: Infrastructure Services
Infrastructure themes	Available from Department: Infrastructure Services
Orthophotos	Available from Department: Infrastructure Services
Digital terrain modules (DTM's)	Available from Department: Infrastructure Services
Minutes of open Council and Executive Committee and Enterprise Risk Management Committee	Available from Department : Corporate Services
Technical Library: Reference books Reports	Available from Department: Infrastructure Services
Plan filing (civic information) Paper based Microfilm	Available from Department: Infrastructure Services
Cadastral maps (paper based/electronic)	Available from Department: Infrastructure Services
Surveyor general plans (paper based/electronic)	Available from Department: Infrastructure Services
Framework plans (paper based/electronic)	Available from Department: Infrastructure Services
Scheme maps (paper based/electronic)	Available from Department: Infrastructure Services
Lease area plans (paper based/electronic)	Available from Department: City Development

Budget including adjustment budget (paper based/electronic)	Available from Department: Financial Services
Orders & remittances (paper based)	Available from Department: Financial Services
Investment register (manual)	Available from Department: Financial Services
Loan register (manual)	Available from Department: Financial Services
Risk Register	Available from Office of the Municipal Manager
Various policies of Council	Available from Department Corporate Services
Asset register (electronic manual)	Available from Department: Financial Services
Financial statements (electronic manual)	Available from Department: Financial Services
Debtors history (electronic)	Available from Department: Financial Services
Strategic environmental assessment	Available from Department : City Development
Building plans	Available from Department: City Development
Records relating to the adoption, replacement or amendment of a scheme as contained in the Planning and Development Act 2008(Act 6 of 2008)	Available from Department: City Development
Records relating to a proposal to subdivide or consolidate land	Available from Department: City Development
Records relating to a proposal to develop land as contained in the Planning and Development Act 2008(Act 6 of 2008)	Available from Department: City Development
Records relating to a proposal to divide or cancel a layout plan	Available from Department: City Development
Records relating to a proposal to alter, suspend or delete a restriction relating to land	Available from Department: City Development
Records relating to a proposal to permanently close a municipal road or public place	Available from Department: City Development
Records relating to enforcement as contained in the Planning and Development Act 2008(Act 6 of 2008)	Available from Department: City Development
Records relating to appeals as contained in the Planning and Development Act 2008(Act 6 of 2008)	Available from Department: City Development
Records relating to provincial planning and development norms and standards	Available from Department: City Development
Records relating to delegations as contained in the Planning and Development Act 2008(Act 6 of 2008)	Available from Department: City Development
Records of amendments to land use schemes.	Available from Department: City Development
Agency agreements contemplated in section 157 (1)	Available from Department: City Development
AVAILABLE FREE OF CHARGE IN TERMS OF SECTION 15(1)(a)(iii):	
Budget	Available on website www.umhlathuze.gov.za
Budget related policies	Available on website www.umhlathuze.gov.za
Performance agreements	Available on website www.umhlathuze.gov.za

Service delivery agreements	Available on website www.umhlathuze.gov.za
Long term borrowing contracts	Available on website www.umhlathuze.gov.za
Integrated Development Plan	Available on website www.umhlathuze.gov.za
Contracts/information/public partnership agreements as prescribed in section 75 of the Municipal Financial Management Act	Available on website www.umhlathuze.gov.za
Bylaws	Available on website www.umhlathuze.gov.za
Councillor details	Available on website www.umhlathuze.gov.za
Demographics	Available on website www.umhlathuze.gov.za
Direction maps	Available on website www.umhlathuze.gov.za
Geographic Information System	Available on website www.umhlathuze.gov.za
Manual on Promotion of Access to Information Act	Available on website www.umhlathuze.gov.za and at Municipal offices.
Newsletters/Annual report	Available on website www.umhlathuze.gov.za
Policies/Statutory reporting	Available on website www.umhlathuze.gov.za
Tariff of charges	Available on website www.umhlathuze.gov.za
Tenders/public notices	Available on website www.umhlathuze.gov.za
Tourism Information	Available on website www.umhlathuze.gov.za

Requests for information can be made in writing, per fax or electronically as follows:

Postal Address:

The Information Officer
City of uMhlathuze
Private Bay X1004
RICHARDS BAY
3900

Telephone Number: 035-907 5000
Fax Number: 035-907 5444/5/6/7
eMail address : reg@umhlathuze.gov.za

Municipal Office
Private Bag X1004
RICHARDS BAY
3900
MN17/2019

DR NJ SIBEKO
MUNICIPAL MANAGER

DEPARTEMENT VAN JUSTISIE EN STAATKUNDIGE ONTWIKKELING
KENNISGEWING 241 VAN 2019

STAD UMHLATHUZE

KENNIS GESKIED HIERMEE DAT DIE HANDLEIDING VAN FUNKSIES EN REKORDS INGEVOLGE TERME VAN DIE TOEGANG TOT INLIGTING (WET NO 2 VAN 2000) GEHOU DEUR DIE STAD VAN UMHLATHUZE OPGEDATEER IS EN STAAN BEKEND AS DIE TIENDE UITGAWE .DIE HANDLEIDING DUI DAAROP DAT DIE VOLGENDE REKORDS AUTOMATIES BESKIKBAAR IS SONDER DAT TOESTEMMING NODIG IS INGEVOLGE DIE GENOEMDE WET.

ARTIKEL 15 (2) KENNISGEWING VAN DIE BEVORDERING VAN TOEGANG TOT INLIGTING, 2000 (WET NO 2 VAN 2000):VRYWILLIGE OPENBAARMAKING EN AUTOMATIESE BESKIKBAARHEID VAN REKORDS.

INLIGTINGSKATEGORIE WAT BESKIKBAAR IS SONDER DAT AANSOEK DAARTOE VOLGENS DIE WET (ARTIKEL (2) VAN DIE WET OP BEVORDERING TOT TOEGANG TOT INLIGTING NR 2 VAN 2000)GEDOEN MOET WORD	TOEGANG TOT REKORDS (BVL WEBBLAD) (ARTIKLE 15(1)(b))
VIR INSPEKSIE VOLGENS ARIKEL 15(1)(a)(i):	
NVT	NVT
VIR AANKOOP VOLGENS ARTIKEL 15(1)(a)(ii):	
PADKAARTE (Toerisme)	Inligtingstoonbanke by al die kantore
VIR AFSKRIFTE VOLGENS ARTIKEL 15(1)(a)(ii):	
Vaste eiendom in besit van die aansoeker	Beskikbaar by Departement Korporatiewedienste/ Departement Stadsontwikkeling
Enige Bywette deur die Raad opgestel	Beskikbaar by Departement: Korporatiewedienste
Enige Tariewe deur die Raad gehef	Beskikbaar by Departement: Korporatiewedienste
Enige Dorpsbeplanningskema of Ontwikkelingsplan wat deur die Raad beheer word	Beskikbaar by Departement: Stadsontwikkeling
Hoe om inligting te bekom oor dienste deur die Raad gelewer	Beskikbaar by die Munisipaliteit
Geografiese Inligtingstelsel	Beskikbaar by die: Departement Infrastruktuurdienste
Notules van oop Raads- en Uitvoerendekomiteevergaderings	Beskikbaar by: Departement Korporatiewedienste
Tegniese Biblioteek Naslaanboeke Verslae	Beskikbaar by die: Departement Infrastruktuurdienste
Plan Liasseerstelsel (Munisipale Inligting) Harde kopieë	Beskikbaar by die: Departement Infrastruktuurdienste
KadastRALEKAART (Harde kopieë / elektronies)	Beskikbaar by die: Departement Infrastruktuurdienste
Algemene landmeterplanne (Harde kopieë / elektronies)	Beskikbaar by die: Departement Infrastruktuurdienste
Raamwerkplanne (Harde kopieë / elektronies)	Beskikbaar by die: Departement Infrastruktuurdienste
Projekkaarte (Harde kopieë / elektronies)	Beskikbaar by die: Departement Infrastruktuurdienste
Huurplanne (Harde kopieë / elektronies)	Beskikbaar by: Departement Stadsontwikkeling

Begroting insluitend aansuiwerings begroting (Harde kopieë / elektronies)	Beskikbaar by: Departement Finansiële dienste
Bestellings en betalingsadvise (Harde kopieë)	Beskikbaar by: Departement Finansiële dienste
Beleggingsregister (Boekvorm)	Beskikbaar by: Departement Finansiële dienste
Risikoregister	Beskikbaar by Kantoor van die Munisipale Bestuurder
Leningsregister (Boekvorm)	Beskikbaar by: Departement Finansiële dienste
Bateregister (Elektroniese/Boekvorm)	Beskikbaar by: Departement Finansiële dienste
Finansiële state (Elektroniese/Boekvorm)	Beskikbaar by: Departement Finansiële dienste
Debiteurgeskiedenis (Elektronies)	Beskikbaar by: Departement Finansiële dienste
Strategiese omgewingsbeplanning	Beskikbaar by: Departement Stadsontwikkeling
Bouplanne	Beskikbaar by: Departement Stadsontwikkeling
Rekords ten opsigte van die aanvaarding, vervanging of wysiging van 'n skema soos vervat in die Beplanning en Ontwikkelingswet 2008 (Wet 6 van 2008)	Beskikbaar by: Departement Stadsontwikkeling
Rekords met betrekking tot 'n voorstel om grond te onderverdeel of te konsolideer	Beskikbaar by: Departement Stadsontwikkeling
Rekords ten opsigte van 'n voorstel om grond te ontwikkel	Beskikbaar by: Departement Stadsontwikkeling
Rekords ten opsigte van 'n voorstel om 'n uitlegplan te verdeel of te kanselier	Beskikbaar by: Departement Stadsontwikkeling
Rekords ten opsigte van 'n voorstel om 'n beperking met betrekking tot grond te wysig, op te skort of te skrap	Beskikbaar by: Departement Stadsontwikkeling
Rekords ten opsigte van 'n voorstel om 'n munisipale pad of openbare plek permanent te sluit	Beskikbaar by: Departement Stadsontwikkeling
Rekords ten opsigte van toepassing	Beskikbaar :Departement Stadsontwikkeling
Rekords ten opsigte van appêlle soos vervat in die Beplanning en Ontwikkelingswet 2008 (Wet 6 van 2008)	Beskikbaar :Departement Stadsontwikkeling
Rekords ten opsigte van provinsiale beplannings- en ontwikkelingsnorme en -standaarde	Beskikbaar by: Departement Stadsontwikkeling
Rekords ten opsigte van delegasies soos vervat in die Beplanning en Ontwikkelingswet 2008 (Wet 6 van 2008)	Beskikbaar by: Departement Stadsontwikkeling
Rekords van wysigings van grondgebruikskemas	Beskikbaar by: Departement Stadsontwikkeling
Agentskapsooreenkomste soos beskryf in artikel 157	Beskikbaar by: Departement Stadsontwikkeling
GRATIS BESKIKBAAR VOLGENS ARTIKEL 15(1)(a)(iii):	
Begroting en aansuiweringsbegroting	Beskikbaar op webblad www.umhlathuze.gov.za
Begrotingverwante beleide	Beskikbaar op webblad www.umhlathuze.gov.za
Prestasieooreenkomste	Beskikbaar op webblad www.umhlathuze.gov.za
Diensleweringooreenkomste	Beskikbaar op webblad www.umhlathuze.gov.za

Langtermyn leningskontrakte	Beskikbaar op webblad www.umhlathuze.gov.za
Kontrakte / inligting / openbare vennootskapoooreenkomste soos voorgeskryf in artikel 75 van die Wet op Munisipale Finansiële Bestuur	Beskikbaar op webblad www.umhlathuze.gov.za
Geïntegreerde Ontwikkelingsplan	Beskikbaar op webblad www.umhlathuze.gov.za
Bywette	Beskikbaar op webblad www.umhlathuze.gov.za
Verskei beleide dokumente van die Raad	Beskikbaar op webblad www.umhlathuze.gov.za
Inligting van Raadslede	Beskikbaar op webblad www.umhlathuze.gov.za
Demografie	Beskikbaar op webblad www.umhlathuze.gov.za
Padkaarte	Beskikbaar op webblad www.umhlathuze.gov.za
Geografiese inligtingstelsel	Beskikbaar op webblad www.umhlathuze.gov.za
Handleiding van die Wet op Bevordering van Toegang tot Inligting: Nr 2 van 2000	Beskikbaar op webblad www.umhlathuze.gov.za
Nuusbriefe/Jaarverslae	Beskikbaar op webblad www.umhlathuze.gov.za
Beleid/Statutêre Verslagdiening	Beskikbaar op webblad www.umhlathuze.gov.za
Tariewe	Beskikbaar op webblad www.umhlathuze.gov.za
Tenders/Publieke kennisgewings	Beskikbaar op webblad www.umhlathuze.gov.za
Toerisme inligting	Beskikbaar op webblad www.umhlathuze.gov.za

Versoeke vir inligting kan per skrif, faks of elektronies gerig word aan:

Posaddress: Die Inligtingsbeampte
uMhlathuze Stad
Privaatsak X1004
RICHARDSBAAI
3900

Telefoonnommer: 035-907 5000
Faksnommer: 035-907 5444/5/6/7
eposadres: reg@umhlathuze.gov.za

Munisipale Kantore
Privaatsak X1004
RICHARDSBAAI
3900
MN17/2019

DR NJ SIBEKO
MUNISIPALE BESTUURDER

CITY OF uMHLATHUZE

UYAZISWA UKUTHI UMQULU WEZOKUSEBENZA KANYE NOLWAZI OLUGCINWE IDOLOBHA uMHLATHUZE NGOKUHAMBISANA NOMTHETHO ONGUNOMBOLO 2 KA 2000(WEZOKUNIKEZELWA KOLWAZI) USUBUYE WABUYEKEZWA, USUZOBIZWA NGESISHicilelo SHAGALOMBILI SOMQULU OKHOMBISA UKUTHI LOLULWAZI OLULANDELAYO SELUYATHOLAKALA NGAPHANDLE KOKUTHI KUZE KWENZIWE ISICELO NGOKULANDELA LOMTHETHO OSHIWO NGENHLA

ISIGABA 15(2) ISAZISO SOKUNIKEZELWA KOLWAZI (UMTHETHO UNGUNOMBOLO 2 KA 2000)UKUDALULA NGAPHANDLE KWEMPOQO KANYE NOKUTHOLAKALA KOLWAZI OLUGCINIWE

AMAGAMA AMADOKODO NGOKWAHLUKANA AKWAZI UKUTHOLAKALA NGOKWESIGABA 15(1)(b) SOMTHETHO WOKUFINELELA KULWAZI KA 2000.	INDLELA YOKUFINELELA KUMADOKODO (isibonelo. website) (ISIGABA 15(1)(b))
ANGAHLOLWA NGOKWESIGABA 15(1)(a)(i):	
AKHOKHELWAYO NGOKWESIGABA 15(1)(a)(ii):	
Ibalazwe (Kwezokuncebeleka)	Etafuleni likaMasipala lapho kutholakala khona ulwazi
ANGAGAYWA NGOKWESIGABA 15(1)(a)(ii):	
Isakhamuzi esikwazi ukufaka isicelo	Atholakala emnyangweni wezokuthuthukiswa kweDolobha nezomhlaba
Inoma imuphi umthetho osuka ezinqumeni zoMkhandlu (osephepheni)	Atholakala emnyangweni Wezokuphathwa kwemisebenzi kaMasipala
Inoma iyiphi inkokhiso ekhokhiswa uMkhandlu (osephepheni)	Atholakala emnyangweni Wezokuphathwa kwemisebenzi kaMasipala
Inoma iluphi uhlelo lwesikimu sokuhlela idolobha noma uhlelo lwentuthuko oluphethwe uMkhandlu	Atholakala emnyangweni wokuhlela nokuqinisekisa intuthuko
Ufinyelela kanjani emisebenzini elethwa uMkhandlu	Itholakala kuMasipala waseMhlathuze
Ulwazi ngokuhleleka kwezindawo	Itholakala emnyangweni wobuNjiniyela
Uhla lwemisebenzi (Ngokulandelayo nangokwezombolo)	Itholakala emnyangweni wobuNjiniyela
amaminithi ekomiti ingozi ukuphathwa komkhandlu	Atholakala emnyangweni wezokuthuthukiswa kweDolobha nezomhlaba
iphephabhuku eligcina imiqulu ebalulekile	Ehhovisini likamasipala menenja
Inhloso yenqalasizinda	Itholakala emnyangweni wobuNjiniyela
Imidwebo ethathwe ngebhanoyi	Itholakala emnyangweni wobuNjiniyela
Olayini bemvelo ngaphezu kolwandle	Itholakala emnyangweni wobuNjiniyela
Amaminithi oMkhandlu neKomidi elikhulu	Itholakala emnyangweni weZokuphathwa kwemisebenzi kaMasipala
Ngomtapo wezincwadi onobuchwepheshe Amabhuku ayizinkomba Nemibiko	Itholakala emnyangweni wobuNjiniyela
Nokufayelwa kwezinhlelo (ngolwazi lwedolobha) Ngamaphepha agciniwe Ngezithombe ezincane ezisebenza kwikhomputha	Itholakala emnyangweni wobuNjiniyela
Nebalazwe (okusemaphepheni / emshinini kwikhomputha)	Itholakala emnyangweni wobuNjiniyela
Nezinhlelo ezibhaliswe emnyangweni wabahleli (okusemaphepheni/emshinini kwikhomputha)	Itholakala emnyangweni wobuNjiniyela

Uhlaka lonke lokuhlelwa kwedolobha (okusemaphepheni / emshinini kwikhomputha)	Itholakala emnyangweni wobuNjinnyela
Nebalazwe ngokwehlukana kwezindawo (okusemaphepheni / emshinini kwikhomputha)	Itholakala emnyangweni wobuNjinnyela
Izinhlelo zezindawo eziqashisile (okusemaphepheni / emshinini)	Itholakala emnyangweni Wezokuphathwa kwemisebenzi kaMasipala
Uhlahlomali luhlanganisa nezimali ezibuyekeziwe (okusemaphepheni / emshinini)	Itholakala kuMgcinimafa omkhulu
Ama-oda nezincwajana ezisalayo (okusemaphepheni)	Itholakala kuMgcinimafa omkhulu
Izimali ezitshaliwe nezibhalwe phansi (ibhukwana)	Itholakala kuMgcinimafa omkhulu
Izimali ezibolekiwe nezibhalwe phansi (ibhukwana)	Itholakala kuMgcinimafa omkhulu
Uhla lwezimpahla ezikhona (emshinini kwikhomputha)	Itholakala kuMgcinimafa omkhulu
Isaziso ngezimali (ibhukwana ngekhomputha)	Itholakala kuMgcinimafa omkhulu
Umlando ngezikweletu (ngekhomputha)	Itholakala kuMgcinimafa omkhulu
Ukubuyekiza ezocwaningo lwezemvelo	Atholakala kuMqondisi emnyangweni wokuhlela nokuqinisekisa intuthuko
Amapulani okwakha	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha
Amarekodi aphaathelene nokwemukelwa, ukufaka noma ukuchitshiyelwa kohlelo njengoba kutholakala eMthethweni ongunombolo 6 ka 2008 wokuHlela nokuThuthukisa.	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha
Amarekodi aphaathelene nokuhlelwa nokuhlukaniswa iziqephu noma ukuhlanganiswa komhlaba	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha
Amarekodi aphaathelene nokuhlelwa kokuthuthukiswa komhlaba okuhlongozwayo njengoba kutholakala eMthethweni ongunombolo 6 ka 2008 wokuHlela nokuThuthukisa	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha
Amarekodi aphaathelene nokuhlelwa ukuhlukaniswa phakathi noma ukusulwa kwepulani.	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha
Amarekodi aphaathelene nokuhlelwa kokulungiswa, ukumiswa noma ukususwa kwezithiyo eziphaathelene nohlelo lokwakha.	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba
Amarekodi aphaathelene nokuhlelwa kokuvalwa unomphela komgwaqo kamasipala noma kwendawo yomphakathi	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba
Amarekodi aphaathelene nokuqhutshwa komthetho njengoba kutholakala eMthethweni ongunombolo 6 ka 2008 wokuHlela nokuThuthukisa.	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba
Amarekodi aphaathelene nezikhalazo njengoba kutholakala eMthethweni ongunombolo 6 ka 2008 wokuHlela nokuThuthukisa	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba
Amarekodi aphaathelene nokuhlelwa kwesifundazwe kanye nokuthuthukiswa kwezinkambiso kanye nemigomo	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba
Amarekodi amayelana nokunikezelwa amandla njengoba kutholakala eMthethweni ongunombolo 6 ka 2008 wokuHlela nokuThuthukisa	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba

Amarekhodi aguquliwe amayelana nokusetshenziswa komhlaba	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba
nesivumelwano se-ejenti njengokulandisa kwesigaba 157(1).	Atholakala eMnyangweni weZokuthuthukiswa kweDolobha nezomhlaba
ITHOLAKALA MAHALA NGOKUKA SECT 15(1)(a)(iii):	
Uhlahlomali	Itholakala kwi-website www.umhlathuze.gov.za
Uhlelo olubhekeklele ukuthuthukiswa komphakathi	Itholakala kwi-website www.umhlathuze.gov.za
Imithetho kaMasipala	Itholakala kwi-website www.umhlathuze.gov.za
Imininingwane yamakhansela	Itholakala kwi-website www.umhlathuze.gov.za
Abantu	Itholakala kwi-website www.umhlathuze.gov.za
Izinqubo mgomo ezahlukenene ngokuphathwa komkhandlu	Itholakala kwi-website www.umhlathuze.gov.za
Ibalazwe elikhombisa imizila	Itholakala kwi-website www.umhlathuze.gov.za
Geographic Information System	Itholakala kwi-website www.umhlathuze.gov.za
Ibhukwana gokomthetho wokugqugquzela ukufinyelela elwazini	Itholakala kwi-website www.umhlathuze.gov.za nasemahhovisi kaMasipala.
Amabhukwana ezindaba/Umbiko wonyaka	Itholakala kwi-website www.umhlathuze.gov.za
Imigomo/Ukwaziswa	Itholakala kwi-website www.umhlathuze.gov.za
Izinkokhelo	Itholakala kwi-website www.umhlathuze.gov.za
Amathenda / izaziso zomphakathi	Itholakala kwi-website www.umhlathuze.gov.za
Ulwazi ngezokuncebeleka	Itholakala kwi-website www.umhlathuze.gov.za

Uma udinga iminimigwana ungasibhalela noma usithinte kule zizinombolo ezingezansi:

Ikheli: Isikhulu Solwazi
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MN17/2019

DR NJ SIBEKO
MUNICIPAL MANAGER

**DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT
NOTICE 242 OF 2019**

PROMOTION OF ACCESS TO INFORMATION ACT, 2000

DESCRIPTION SUBMITTED IN TERMS OF SECTION 15(1)

I, Tshililo Michael Masutha, Minister of Justice and Correctional Services, hereby publish under section 15(2) of the Promotion of Access to Information Act, 2000 (Act No. 2 of 2000), the descriptions submitted to me in terms of section 15(1) of the said Act by the –

**LIMPOPO PROVINCIAL GOVERNMENT: DEPARTMENT OF
EDUCATION**

As set out in the Schedule



**TSHILOLO MICHAEL MASUTHA, MP (ADV)
MINISTER FOR JUSTICE AND CORRECTIONAL SERVICES**



LIMPOPO
PROVINCIAL GOVERNMENT
REPUBLIC OF SOUTH AFRICA

DEPARTMENT OF
EDUCATION

FORM D

**AUTOMATICALLY AVAILABLE RECORDS INTERMS OF SECTION 15 PROMOTION OF ACCESS TO
INFORMATION ACT (PAIA)**

(Act 2 OF 2000)

[Regulations 5A]

DESCRIPTION OF CATEGORIES OF RECORDS AUTOMATICALLY AVAILABLE IN TERMS OF SECTION 15 (1) OF THE PROMOTION OF ACCESS TO INFORMATION ACT, 2000	MANNER OF ACCESS TO RECORDS
DESCRIPTION OF CATEGORIES OF RECORDS AUTOMATICALLY AVAILABLE FOR INSPECTION IN TERMS OF SECTION 15 (1) (a) (i)	
	LOCATION
Approved organizational structure Departmental file plans Policies and Procedure Manuals Employment Equity Reports Citizen's reports Statement of Public Service Commitment Service Delivery Improvement Plan Service Standards Acts, Regulations and White Papers Budget Speech Audited financial statements Copies of speeches by MEC Public Service Forms (Z83, Bursary forms) Journals and magazines Departmental Strategic Plans Departmental Annual Performance Plan Annual Reports	The records may be inspected at the Department on request in writing addressed to Limpopo Department of Education Deputy Information Officer 113 Biccard & 24 Excelsior Street Private Bag x 9488, POLOKWANE 0700 Tel. (015) 290 7702 Fax. 086 218 0560
DESCRIPTION OF CATEGORIES OF RECORDS AUTOMATICALLY AVAILABLE FOR COPYING INTERMS OF SECTION 15 (1) (a) (ii):	
	LOCATION
Approved organizational structure	The records may be inspected at the Department

<p> Departmental file plans Policies and Procedure Manuals Employment Equity Reports Citizen's reports Statement of Public Service Commitment Service Delivery Improvement Plan Service Standards Acts, Regulations and White Papers Budget Speech Audited financial statements Copies of speeches by MEC Public Service Forms (Z83, Bursary forms) Journals and magazines Departmental Strategic Plans Departmental Annual Performance Plan Annual Reports </p>	<p> on request in writing addressed to Limpopo Department of Education Deputy Information Officer </p> <p> 113 Biccard & 24 Excelsior Street Private Bag x 9489, POLOKWANE 0700 Tel. (015) 290 7702 Fax. 086 218 0560 </p>
DESCRIPTION OF CATEGORIES OF RECORDS AUTOMATICALLY AVAILABLE FOR PURCHASING IN TERMS OF SECTION 15 (1) (a) (II)	
	LOCATION
<p> ABET level 4 certificate Combined ABET level 4 certificate Grade 12 certificate Combined Grade 12 certificate Diploma certificate Statement of results Old examination papers </p> <p>Tender Documents</p>	<p> Records may be accessed on request in writing addressed to Exam Unit: Help Desk: B50 Department of Education 113 Biccard & 24 Excelsior Street Private Bag x 9489, POLOKWANE 0700 Tel. 015 290 7803 </p> <p> Records may be accessed on request in writing addressed to Supply Chain Management: Cashier's Office No. D04 Department of Education 113 Biccard & 24 Excelsior Street Private Bag x 9489, POLOKWANE 0700 </p>

DESCRIPTION OF CATEGORY OF RECORDS AUTOMATICALLY AVAILABLE FREE OF CHARGE IN TERMS OF SECTION 15 (1)(a)(iii)	
	LOCATION
Approved organizational structure Departmental file plans Policies and Procedure Manuals Employment Equity Reports Citizen's reports Statement of Public Service Commitment Service Delivery Improvement Plan Service Standards Acts, Regulations and White Papers Budget Speech Audited financial statements Copies of speeches by MEC Public Service Forms (Z83, Bursary forms) Journals and magazines Departmental Strategic Plans Departmental Annual Performance Plan Annual Reports	The records may be inspected at the Department on request in writing addressed to Limpopo Department of Education Deputy Information Officer 113 Biccard & 24 Excelsior Street Private Bag x 9489, POLOKWANE 0700 Tel. (015) 290 7702 Fax. 086 218 0580

SOUTH AFRICAN RESERVE BANK
NOTICE 243 OF 2019
Notice and Order of Forfeiture

Notice of Forfeiture to the State of money in terms of the provisions of Exchange Control Regulation 22B made under section 9 of the Currency and Exchanges Act, 1933 (Act No. 9 of 1933), as amended, as promulgated by Government Notice No. R.1111 of 1961-12-01 in respect of the money of:

Primo Expors Close Corporation t/a Primo Import and Export Finance
(2007/204995/23) (the 'Respondent')

of:

Office number 3 Ground floor
Point Bastille Building
23 Signal Road
Point Waterfront
Durban
4001

Be pleased to take notice that:

1. The Minister of Finance has, by virtue of the provisions of Exchange Control Regulation 22E delegated all the functions and/or powers conferred upon the Treasury by the provisions of the Exchange Control Regulations [with the exception of the functions and/or powers conferred upon the Treasury by Exchange Control Regulations 3(5) and (8), 20 and 22, but which exception does not include the functions and/or powers under Exchange Control Regulations 22A, 22B, 22C and 22D], and assigned the duties imposed thereunder on the Treasury, to, the Governor or Deputy Governors of the South African Reserve Bank.
2. By virtue of the functions, powers and/or duties vested in me, in my capacity as a Deputy Governor of the South African Reserve Bank, in terms of the delegation and assignment of the functions, powers and/or duties referred to in 1 above, I hereby give notice of a decision to forfeit to the State the following money and I hereby declare and order forfeit to the State the following money, namely:
 - 2.1 the amount of R1 500 000.00, being capital standing to the credit of the Respondent in account number 20000428807, held with The South African Bank of Athens Limited, together with any interest thereon and/or other accrual thereto.
3. The date upon which the money specified in 2 above is hereby forfeited to the State is the date upon which this Notice of Forfeiture is published in this Gazette.
4. The money specified in 2 above shall be disposed of by deposit thereof to the National Revenue Fund.
5. This Notice also constitutes a written order, as contemplated in Exchange Control Regulation 22B, in terms of which the money specified in 2 above is hereby forfeited to the State.
6. Signed at Pretoria on this 15 day of APRIL 2019.



K Naidoo
Deputy Governor
South African Reserve Bank

DEPARTMENT OF TRADE AND INDUSTRY
NOTICE 244 OF 2019

**CODES OF GOOD PRACTICE ON BROAD BASED BLACK ECONOMIC
EMPOWERMENT**

I, Dr Rob Davies, Minister of Trade and Industry hereby:

- a) Issue the following **Draft Chartered Accountancy (CA) Sector Code** for public comment in terms of **Section 9(5)** of the Broad-Based Black Economic Empowerment Act 53 of 2003 as amended by Act 46 of 2013.
- b) Invite interested parties and the public to submit input and comments on the **Draft Chartered Accountancy (CA) Sector Code** within 60 days from the date of this publication.

Interested parties are requested to forward their comments in writing for the attention of Mr. Sipho Solfafa to any of the addresses below:

E-mail: SSolfafa@thedti.gov.za

or

c/o B-BBEE Unit
the dti Campus
77 Meintjies Street
Sunnyside, Pretoria
0002

or

Private Bag X 84
Pretoria
0002



Dr Rob Davies, MP
Minister of Trade and Industry
26 February 2019

THE CHARTERED ACCOUNTANCY PROFESSION SECTOR CODE

Reviewed 2018

Version control: 2014/2015			
V6	MJ (red)	December 2014	Updating to the new draft Codes
V7	CCM (blue)	January 2015	Members comments and anomalies removed
V8	MEJ (orange)	30 March 2015	Further members comments
V9	CCM (clean)	23 April 2015	Incorporating large firm comments
V10	TM (purple)	24 April 2015	Updating comments from meeting and correcting document
V11	MEJ10 (orange)	6 June 2015	Updated following amended codes
V12		9 June 2015	Changes except new from v11 accepted
V13	MJ (red)	6 July 2015	Changes accepted, except new from 3 July 2015
V14	TM (red)	12 September 2016	Updating comments from 7 September 2016 Council meeting
V15	KD (pink)	February / March 2017	Updating after Council meetings
V16	KD (pink)	28 March 2017	Final updates and distribution to council
V17	KD (pink)	1 May 2017	Final updates received from council
V18	KD (pink)	14 May 2017	Final updates received from council
V19	KD	26 July 2018	Updated ownership target
V20	KD	21 august	Updated Hope Factory and Thuthuka

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SECTION A BACKGROUND

1 PREAMBLE

Our country requires an economy that can meet the needs of our economic citizens, our people and their enterprises – in a sustainable manner.

‘This will only be possible if our economy builds on the full potential of all persons and communities across the length and breadth of this country. Government’s objective is to achieve this vision of an adaptive economy characterised by growth, employment and equity by 2014.’ (Department of Trade and Industry (dti), March 2003, *South Africa’s transformation: a strategy for B-BBEE*.)

The disempowerment systems and mechanisms used under apartheid purposefully restricted the majority of South Africans from meaningful participation in the economy. This has resulted in massive economic imbalances, with the majority of South African citizens being excluded from the economic mainstream and the creation of wealth being confined to a racial minority. The apartheid system literally imposed underdevelopment on Black communities.

Globally, Human Resource Development is increasingly recognised as a key driver of socio-economic growth. In its 2013 Human Development Report, the United Nations Development Programme (UNDP) notes that all surveyed countries have, over the past decade, fast-tracked their education, health and income scopes as measured by the UNDP Human Development Index (HDI).

The UNDP notes a significant shift in global dynamics, with the rise of a number of developing countries such as China, Brazil, Mexico and South Africa. According to the 2012 HDI, South Africa is listed 121st among the almost 300 countries surveyed.

However, the global economy is still under strain, with economies in countries such as Greece and Spain on the verge of collapse. A report by the World Bank forecast that South Africa’s economy only grew 1.6% in 2014 and 1.3% in 2015 and is likely to grow by only 0.4% in 2016, and 1.1% in 2017. However, from the current situation it is clear that these predictions will not materialise, for none of the growth targets have been achieved. As a result, South Africa is currently a country with one of the highest unemployment rates in the world.

Stats SA reports that 97.3% of graduates are employed in the formal sector, compared to 52.9% of individuals with an education level lower than Grade 12. Simply put – graduates are more likely to be employed in the formal sector. Furthermore one in every two unemployed South Africans does not have a matric; the youth (15–34) constitutes 71% of the unemployed; 82.6% of the labour supply has no tertiary education; six in every ten unemployed have less than a secondary level of education; and 4% of African people have attained higher education compared to 37% of White people.

It is clear therefore that Human Resource Development plays a critical role in socio-economic development, and key to this is education.

One of the most critical reasons stated for the disappointing pace of transformation is the scarcity of skills. In order to create an enabling environment in which economic growth may continue while allowing effective transformation to take place, the skills profile of the South

African population needs to change and move towards reflecting the demographics of the country, while still meeting growth needs and maintaining standards.

2 VISION

The vision of the Chartered Accountancy (CA) profession Sector Code:

To grow the number of Black People in the CA profession to reflect the country's population demographics, to empower and enable them to meaningfully participate in and sustain the growth of the economy, thereby advancing equal opportunity and equitable income distribution.

3 SCOPE

The scope of the Sector Code is Broad-Based Black Economic Empowerment (B-BBEE) for the CA profession and sector. Employers and education institutions are only included in the scope of the Sector Code to the extent that they employ South African Institute of Chartered Accountants (SAICA) trainees and members of SAICA or offer accredited SAICA education and training programmes leading to attaining the designation Chartered Accountant South Africa (CA(SA)).

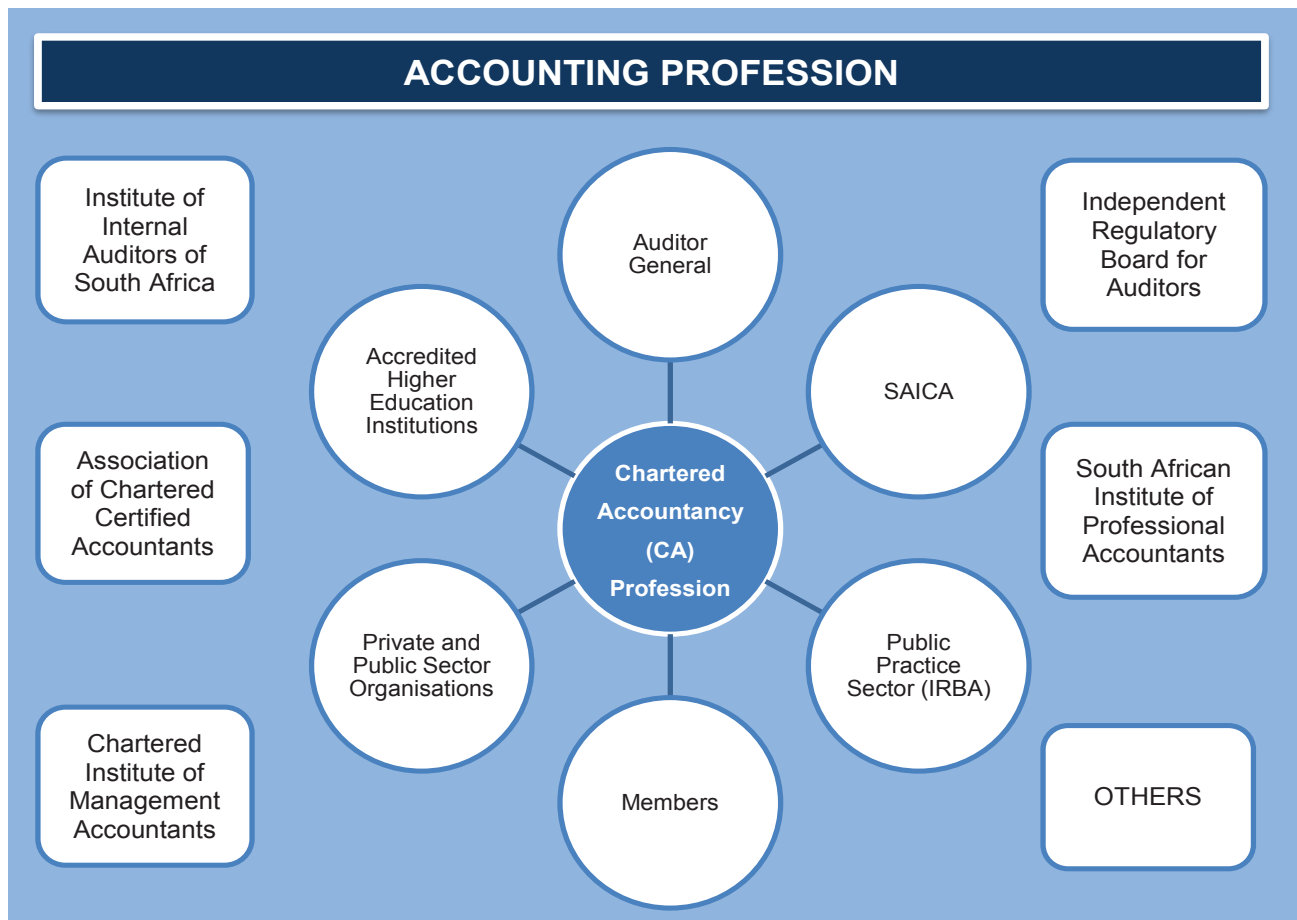
While the Sector Code's primary objective is the transformation of the CA profession and sector, for practical purposes all staff, partners and directors employed by firms in public practice are included in the ambit of this Sector Code.

3.1 INTRODUCTION

The Accountancy profession comprises numerous organised membership bodies with members employed throughout the economy, including commerce and industry, the public sector, academia and those in public practice, either as owners or Employees. Those non-members of organised accountancy membership bodies, but performing similar functions or offering similar services, are deemed to be part of the Accountancy profession.

The CA profession is one segment of the Accountancy profession. It comprises members of SAICA; organisations in public practice offering training; organisations in commerce and industry as well as government and parastatal organisations also offering training to the extent necessary to obtain the CA(SA) designation; academic institutions offering undergraduate and postgraduate education aimed at qualifications necessary for the CA(SA) designation; and SAICA the institution, to the extent necessary to obtain the CA(SA) designation. These groups shall be known as the CA profession sector (see figure 1).

The purpose of figure 1 is not to define each membership body, but to position the CA profession within the wider Accountancy profession. Furthermore, each sector depicted in figure 1 (and indeed every organisation and institute) will break down into its own individual sub-sectors, such as for example membership body, practitioners and members in business.

Figure 1 Diagrammatic representation of the wider Accountancy profession

Bodies contemplated in the others sectors include organisations and institutes in the Accountancy profession such as the following:

- AAT(SA) (Association of Accounting Technicians – South Africa)
- ABASA (Association for the Advancement of Black Accountants of Southern Africa)
- AWCA (African Women Chartered Accountancy Forum)
- BCAP (Black Chartered Accountant Practitioners)
- BMA (Board of Municipal Accountants);
- IAC (Institute of Administration and Commerce);
- ICB (Institute of Certified Bookkeepers);
- ICSA (Institute of Chartered Secretaries and Administrators);
- IMC (Institute of Management Consultants);
- IMFO (Institute of Municipal Finance Officers);
- SAIBA (South African Institute of Business Accountants); and
- SAIGA (South African Institute of Government Auditors).

Note that the above list is not inclusive of all organisations and institutes in the Accountancy profession.

The scope of this Sector Code is the CA profession only. In developing a Sector Code (and scorecard) for the CA profession, it is recognised that the primary focus should be on Skills Development aimed at increasing the number of Black (especially Black Female) CA(SA)s in South Africa.

For purposes of the CA Sector Code, entities with common Ownership, Control or Management as defined in Affiliated Entities should be aggregated.

Chartered Accountants are trained in commerce and industry, government and parastatal organisations and in public practice. Unlike other industry Sector Codes, this Sector Code addresses a profession that not only spans a unique industry sector (public practice), but also reaches across many other industry sectors. This uniqueness is recognised in the Sector Code.

3.2 THE CA PROFESSION

As indicated in figure 1, the CA profession consists of the following:

3.2.1 The CA Sector (public practice) – Registered Auditors

The Independent Regulatory Board for Auditors (IRBA) was instituted in terms of the Auditing Profession Act (Act 26 of 2005) (the AP Act), and took over the functions of the Public Accountants and Auditors Board (PAAB) in 2006. It is the statutory body regulating that part of the Accountancy profession involved in statutory audits, a component part of what is referred to in this Sector Code as the CA Sector, in the Republic of South Africa.

In terms of the AP Act, a ‘firm’ means a Registered Auditor, also known as an RA, a number of RAs in partnership or a company referred to in section 38(3) of the AP Act.

The IRBA is accordingly the body designated by the AP Act to determine who may or may not register as an auditor, to place his or her services at the disposal of the public for reward. One of the education and experience requirements for qualifying as a CA(SA) is that prospective members need to undergo a Learnership at an approved training organisation in public practice.

A RA may engage in public practice or in partnership with other RAs. In addition persons registered in terms of the AP Act as auditors may in terms of the Companies Act, 2008 (Act 71 of 2008) form a company to engage in public practice through its members, provided that the company is incorporated with a share capital and that every shareholder of the company is a natural person, an RA and a director. Therefore, only such a shareholder may be a director of such a company. The public practice sector consists of the Large Firms, and numerous Small and Medium Size Firms.

As part of the determination process, the IRBA adopts an accreditation model whereby the IRBA recognises the qualifications of members of other accountancy bodies for purposes of registration with the IRBA as RAs. However, in terms of the AP Act no person may engage in public practice as an auditor unless he or she is registered as an auditor with the IRBA.

At this point in time, the only accountancy body whose members are recognised by the IRBA for purposes of registering as RAs is SAICA. It is likely that members of other accountancy

bodies may be accredited by the IRBA for purposes of registration as RAs in the future, subject to their meeting the requirements set by the IRBA. One of these recognition requirements would be that such a body should have its own Sector Code or have agreed to adopt the CA profession Sector Code for B-BBEE purposes.

The direct link between the CA profession and the IRBA is based on the fact that SAICA is accredited by the regulatory body for audit and the public practice firms serve as a training ground for future CA(SA)s.

3.2.2 The South African Institute of Chartered Accountants (SAICA)

Whereas the IRBA is the regulatory body for RAs, SAICA is the membership body for CA(SA)s. This membership body determines the pre- and post-education, assessment and experience requirements for CA(SA)s, and prospective members need to meet all the education and experience requirements before registration as a member will be permitted.

In terms of the Chartered Accountant Designation (Private) Act, Act 67 of 1993, only persons who are registered with SAICA as members may use the designation 'Chartered Accountant'.

The mission of SAICA is to serve the interests of the CA profession and society by amongst others delivering competent entry-level members; running and facilitating programmes to transform the profession and facilitate community upliftment; and fulfilling a leadership role regarding relevant business related issues. Accordingly, one of SAICA's key strategic objectives is to transform and grow the profession, the ultimate objective being that membership demographics reflect the country's population demographics.

The decision that SAICA should provide the underlying support structure and administration for the development of a Sector Code for the CA Sector, on the one hand, and on the other to play an active role in helping the sector to achieve its transformation objectives, is influenced by a number of issues:

1. The great diversity in the CA Sector (with members working in public practice, in the public and private sectors and in education and many running their own businesses);
2. SAICA is the common denominator in this diversity, being the organisation of which all CA(SA)s in South Africa are members;
3. SAICA already provides support services to its members, and its role in furthering the objectives of the CA profession Sector Code could be a natural extension of this service; and
4. In agreeing to provide this function, SAICA will be working towards the fulfilment of its mission.

3.2.3 The Office of the Auditor-General

The unique position and role assigned to the Auditor-General of South Africa derives from the Constitution, which makes provision for an examination of the use of public funds to provide assurance on the proper and effective application thereof by public institutions and entities. While exercising its constitutional mandate, it remains focussed on its responsibility to provide

deep insight into the financial discipline and delivery against predetermined objectives of those institutions and entities that will enable our democracy to go from strength to strength.

The vision of the Auditor-General of South Africa is to be recognised by all its stakeholders as a relevant supreme audit institution that enhances public sector accountability; and its mission is to fulfil its constitutional mandate and, in its role as the supreme audit institution of South Africa, to strengthen South Africa's democracy by enabling oversight, accountability and governance in the public sector through auditing, thereby building public confidence.

The Office of the Auditor-General is accredited by SAICA as a training office.

3.2.4 Training organisations other than in public practice

One of the experience requirements is that prospective CA(SA)s must enter into Learnership agreements with approved training organisations. Such organisations can be within the public practice firm environment, in commerce and industry, or they can be government, and state-owned organisations. While these organisations will have their own Sector Codes on which they will be measured, they do also play an important role in the transformation of the CA profession as a whole through their Learnership programmes for the delivery of CA(SA)s.

3.2.5 Members

Members include all persons registered with SAICA and/or the IRBA as members and who may consequently use the designation CA(SA) and/or RA.

These members work in an array of sectors such as public practice, public sector, private sector and education.

3.2.6 Accredited higher education institutions

As part of the education requirements for becoming a CA(SA), SAICA accredits higher education institutions through which the education programmes are delivered to prospective CA(SA)s.

At present there are 17 Higher Education Institutions that are accredited by SAICA. These providers also play a critical role in the transformation of the CA profession. In fact, these Higher Education Institutions can also be seen as suppliers, in the sense that they supply employers with the suitable Employees. They thus act as a conduit, or pipeline, in the supply chain.

1. Monash, South Africa (a private provider)
2. Nelson Mandela Metropolitan University
3. North-West University
4. Rhodes University
5. Stellenbosch University
6. University of Cape Town
7. University of Fort Hare
8. University of Johannesburg
9. University of KwaZulu-Natal
10. University of Limpopo

11. University of Pretoria
12. University of South Africa
13. University of the Free State
14. University of the Western Cape
15. University of the Witwatersrand
16. Varsity College (undergraduate only)
17. Walter Sisulu University (undergraduate only)

4 WHY A SECTOR CODE SPECIFICALLY FOR THE CA PROFESSION

In Statement 003 of code series 000 it is stated that there should be common commercial and other characteristics within the entities operating in the sector which would make it feasible to formulate a transformation Sector Code.

This is indeed the case in the CA profession, where the entities operating in the sector share a number of commercial and other characteristics, which makes it feasible to formulate a common transformation Sector Code for this sector of the Accountancy profession.

The vision of this transformation Sector Code is to grow the number of Black People in the CA profession to reflect the country's population demographics and to empower and enable them to meaningfully participate in and sustain the growth of the economy, in the process advancing equal opportunity and equitable income distribution.

The CA profession believes that this can be achieved by bringing together all the entities (indicated in paragraph 3.2) operating in this sector, by means of a transformation Sector Code in which all participants will contribute to the achievement of this vision.

Having people with proper financial and management skills is vital to any economy. CA(SA)s provide these much needed skills, but in South Africa at present there is a shortage of CA(SA)s and in particular Black CA(SA)s.

The development of a Sector Code for the CA profession in fact stems from the numerous interactions with the organs of state; specifically National Treasury, the Office of the Auditor-General, the IRBA, and the Financial Services Board.

CA(SA)s, and particularly Black CA(SA)s, have been identified as being scarce professionals with specialised skills which are in short supply and of national strategic importance. This situation needs to be rectified, hence the need to develop a Sector Code for the CA profession.

The CA profession currently runs numerous programmes to assist students from disadvantaged backgrounds with entry into the profession. However, since 1976 when the first African, Professor Wiseman Nkuhlu, qualified as a CA(SA), only 912 Africans were registered as CA(SA)s in 2007, at the time of preparing the original Charter. Since then and to December 2016 4 474 African CA(SA)s have registered with SAICA, which is clear evidence that the strategy and initiatives implemented are bearing fruit.

The CA Sector at the time realised that transformation will take too long if left purely to economic forces, and that active intervention on a very large scale will be required to redress the situation so as to achieve a restructured business environment in which business and

organisational composition reflect population demographics, which is endorsed by the large increase over just nine years.

The aim of B-BBEE initiatives in the CA Sector is therefore to significantly increase the number of Black People who manage, own and control enterprises in the sector as well as to contribute to decreases in income inequalities in the country in general. This is to be achieved by means of an integrated and coherent socio-economic process that directly contributes to the economic transformation of South Africa.

Within the CA Sector, the first step and primary focus will be on dramatically increasing the numbers of all Black participants (Africans, Indians and Coloureds) and particularly African CA(SA)s.

We, as parties to the CA profession Sector Code, commit ourselves to actively promoting a transformed, dynamic and globally competitive CA profession that will reflect the demographics of the South African population and contribute to the establishment of an equitable society by implementing a strategy that will:

1. Improve both access to the profession and progress towards becoming CA(SA)s; and
2. Uplift communities for the benefit of the South African society and the economy as a whole.

The Sector Code of the CA profession is characterised by the following:

1. It embraces the spirit of what government intends to achieve with B-BBEE rather than being rules driven;
2. The CA profession is unique in that it is directly involved in the development of CA(SA)s and RAs who often take up leadership positions in the economy and society as a whole;
3. It was developed voluntarily;
4. It constitutes a framework and establishes principles from which B-BBEE will be implemented in the CA profession and sector;
5. It represents a partnership programme with government as outlined in the government's strategy for B-BBEE;
6. It provides the basis for engagement with other stakeholders, including but not limited to, providers of education and training, regulators, government and labour;
7. It establishes quantitative targets and qualitative responsibilities in respect of each indicator of the scorecard; and
8. It outlines processes for implementing the Sector Code and mechanisms for monitoring, measuring and progress reporting.

We, as the CA profession and sector, have the skills to contribute to the transformation strategy as set out by government and as such are also to contribute towards increasing equitable income distribution and equal opportunities.

5 OBJECTIVES

The overall objective of this Sector Code is to promote economic growth and transformation to enable meaningful participation of Black People so as to increase equitable income distribution and bring about equal opportunities. In real terms, and given that our profession is that of Chartered Accountancy, this objective should find expression in the achievement of CA(SA) membership and sector composition that reflect the demographics of our country. To this end, the Sector Code has the following objectives:

CA profession

1. The achievement of a meaningful change in racial and gender composition as well as throughput pass percentages of persons studying towards a CTA or equivalent at accredited higher education institutions, and persons passing the professional examinations (known as the Qualifying Examinations). The ultimate aim is that the membership of the CA profession will reflect the demographics of South Africa.
2. Bringing about a meaningful change in both the racial and gender composition of persons on accountancy Learnerships, so that ultimately the CA(SA) membership composition will reflect the demographics of the country.
3. Supporting the development and upliftment of rural and local communities through wealth creation, by means of Skills Development (of learners and educators as well as Black businesses) on the one hand and Socio-Economic Development projects on the other, thereby increasing equitable income distribution and equal opportunities for all.
4. Ensuring, through the accreditation process of training offices that trainees receive the appropriate range, depth and quality of training and experience required of prospective CAs. This is achieved first by requiring training offices to provide evidence that the trainees' core experience and work attendance hours have been monitored on a regular basis and to provide information on the processes that were followed to schedule trainees on different assignments and with different clients; and second, by requiring confirmation by trainee accountants that they did receive adequate exposure to meet the prescribed competencies.
5. Growing the pipeline of Black CAs through capacity-building programmes at Historically Disadvantaged Universities. By doing this, the profession aims to ensure that all these institutions are eventually accredited by SAICA for purposes of preparing candidates to become CAs.

CA Sector

1. Bringing about a meaningful change in the racial and gender composition of Ownership and Management structures within the CA Sector so as to reflect the demographics of the country.
2. Achieving meaningful change in the racial and gender composition of all persons employed in the sector, including the granting of bursaries to Black students and students on Learnerships, by means of Skills Development programmes, so that ultimately the composition of the CA Sector will reflect the demographics of South Africa.
3. Promoting and using enterprise and supplier chain policies that will provide emerging Black enterprises, and especially those in the CA Sector, with opportunities to expand

their output so as to attain sustainable development and play a meaningful role in the sector.

4. Supporting the development and upliftment of local and rural communities through Socio-Economic Development projects, thereby increasing equitable income distribution and equal opportunities for all.

6 SECTOR CODE DEVELOPMENT PROCESS

6.1 THE ORIGINAL GAZETTING PROCESS

1. The process commenced with discussions with organs of state in 2004/2005. This was followed by discussions at a board level of SAICA.
2. Following the decision in principle to draw up a sector code, all major stakeholders shareholders were consulted, through regional structures, where appropriate, within the profession. Agreement was reached on developing a Sector Code specifically for the CA profession.
3. The first step was to make the decision public, by statements in the press as well as in *Accountancy SA* and *Communique*, and communicating with parties concerned via e-mail.
4. A meeting was set up at which the initiators of the Sector Code process proposed the setting of a mandate for a charter forum and determining the charter forum's overall objectives.
5. This was again followed up by a consultation process with the relevant stakeholders.
6. The next step was the formal agreement to set up a B-BBEE negotiation forum. All major stakeholders who attended the meeting were requested to put forward names of representatives to drive the Sector Code development process. It should be noted that these representatives, who were nominated by the relevant stakeholders, are senior and influential members of their organisations.
7. At the first meeting of the newly constituted B-BBEE Negotiation Forum a chairman and vice-chairman were elected. It was further agreed that SAICA would take on all the secretarial responsibilities of this process, to ensure that was administered from a central point and in a co-ordinated manner.
8. In addition to the B-BBEE Negotiation Forum working groups, referred to as task teams, were set up to draft sections and put forward recommendations. Task teams, consisting of experienced members, were constituted for direct empowerment, indirect empowerment, human resource development, and definitions.
9. A steering committee was appointed to consolidate the work of the task teams and prepare the documentation for the B-BBEE Negotiation Forum meetings. Steering Committee meetings were held regularly, sometimes every two weeks, and the B-BBEE Negotiation Forum (usually) met on a monthly basis. Minutes of all the meetings are available from SAICA for inspection.

10. Numerous drafts of the Sector Code were produced, each draft being subject to comprehensive consultation and discussions.
11. A website was set up for the CA Sector Code, calling for comment from the public at large at critical times in the process.
12. Country-wide meetings and consultation took place with the relevant stakeholders.
13. A DVD, together with TV coverage, was also prepared with regard to the CA Sector Code.
14. The CA Sector Codes were finally gazetted in 2011.

6.2 THE IMPLEMENTATION OF THE ORIGINAL CHARTER

1. The CA profession started to implement the Charter prior to the gazetting process in 2011.
2. Three Charter Council meetings were held on an annual basis, where progress on the achievement of targets was discussed and monitored. These were annually reported to the dti.
3. The CA Charter members provided regular feedback to their particular constituencies.
4. A CA Charter website was set up and members were provided with bi-annual updates on progress.

6.3 PROCESS FOR THE REVISION OF THE SECTOR CODES

1. The Codes of Good Practice were reviewed and changed. These new Codes were gazetted in October 2013 and Sectors have been given until 30 October 2015 to have their new Sector Codes gazetted.
2. The CA Sector Charter Council embarked on a process to make the necessary amendments to its CA Sector Codes in line with the new amended Codes and at the same time a mid-term review of targets was undertaken.
3. The relevant members of the Charter Council consulted with their constituencies, in a process in which all changes and recommendations were discussed and deliberated upon.
4. Agreement could not be reached on the revised Codes within the deadlines set by the dti. The original CA Sector Code was repealed by the dti.
5. The CA Sector Code negotiation process was started again with some new representation and a new chair elected.
6. Agreement was reached and final signatures obtained in September 2018.

SECTION B FRAMEWORK

7 APPLICATION AND IMPLEMENTATION OF THE SECTOR CODE

7.1 APPLICATION

1. This Sector Code applies to the CA profession in South Africa and therefore the South African firms making up the CA Sector. The provisions specific to the CA Sector Qualifying Small Enterprises (QSEs) are set out in paragraph 13. Unless expressly stated otherwise, the provisions stated here will apply to both general constituents of the CA Sector and QSE constituents.
2. The revised Sector Code will be effective from the date it is gazetted as a Sector Code.
3. Four years after the date on which the revised Sector Code is published in the *Government Gazette*, the Charter Council will undertake another comprehensive review and make decisions regarding the implementation of the Sector Code to achieve its ten-year targets. While no mid-term targets have been set, the mid-term revision will entail an extensive overview of achievements and if necessary, re-assessment of activities that need to be undertaken to ensure that the ultimate targets are indeed met. Results of the final examination written in the year 2021 will be taken into account even if these results are only available the following year.
4. All the provisions of this Sector Code are to be achieved in a manner consistent with sound business practice.
5. In the measurement of B-BBEE compliance, substance will take precedence over legal form.
6. All measurement of B-BBEE initiatives will be based on the actual level of B-BBEE compliance at the date of measurement.
7. Any representation made by an entity with respect to B-BBEE compliance must be supported by appropriate evidence or documentation. If an entity does not provide appropriate evidence or documentation in support of any initiative, no recognition will be received for that initiative.
8. Where matters in the CA Sector Code are silent, principles from the Generic Amended Codes of Good Practice must be followed.

7.2 GUIDING PRINCIPLES

The following key principles have been adopted by the CA profession with regard to the implementation of the Sector Code:

1. All B-BBEE initiatives of the CA profession will be measured and reported on an annual basis.
2. This annual reporting date for B-BBEE purposes will be the financial year end of the entity. .
3. Ownership will include Black CAs and this will be tracked on an annual basis.
4. The fundamental principle that all measurement of B-BBEE initiatives is based on the actual level of B-BBEE compliance at the date of measurement will be adhered to.
5. The CA profession will adhere to economic principles when implementing the B-BBEE initiatives so as to ensure the sustainability of the B-BBEE process.
6. The CA profession will account for and present all B-BBEE initiatives in accordance with the substantive and economic reality and not merely the legal form.
7. The CA profession will ensure that there is uniformity on how B-BBEE initiatives are recognised and measured so as to facilitate a comparison of B-BBEE progress between different constituencies.
8. The CA profession undertakes to promote information that is free from material error and bias and can be depended upon by users to be a faithful representation of that which it could reasonably be expected to represent. Any representations made will be capable of being supported by appropriate evidence and documentation.
9. The CA profession undertakes to provide information pertaining to the B-BBEE initiatives that is complete.
10. The CA profession undertakes to provide available information on a timely basis.
11. No transitional period shall be provided for the implementation of the CA Sector Code.
12. A Measured Entity which is part of the CA Sector Code may only be measured in accordance with the CA Sector Code.
13. The CA Sector Code is binding on the applicable sector, organs of state and public or private entities.

7.3 VERIFICATION PERIOD

The verification period should be the period that coincides with the Measured Entity's financial year.

8 IMPLEMENTATION

8.1 CHARTER COUNCIL

1. A Charter Council has been established as an independent body with a mandate to oversee the implementation of the Sector Code.
2. The Charter Council membership has been drawn equitably from stakeholders.
3. The Charter Council will consist of representatives from each of the following stakeholder groups:

	Members
Small Size Firms	1
Large Firms	1
Medium Size Firms	1
Black Chartered Accountant Practitioners (BCAP) ¹	1
IRBA	1
SAICA	1
ABASA	1
AWCA	1
Members in Business	1
Auditor-General	1
National Treasury	1
Total	11

4. In terms of the new Codes, all new Charter Council members recommended for appointment by the sector stakeholders shall be approved by the line ministry (being National Treasury).
5. At a Charter Council meeting members will determine amongst themselves a term of office ranging from one to three years, which could be renewable. The intention is that there will be rotation, on an annual basis, of one third ($\frac{1}{3}$) of the Charter Council members.
6. The Charter Council will operate on a part-time basis with secretarial and administrative support being provided by SAICA so as to keep any additional costs of running such a Charter Council at a minimum. All such costs will be borne by SAICA.
7. In the appointment of the chairman of the Charter Council, the need for independence from the CA Sector will be considered.
8. The Charter Council will address issues of principle and in particular:

¹ Its predecessor was the Black Firms Forum.

- 8.1 Supply guidance on sector specific matters affecting B-BBEE to the entities within the sector;
- 8.2 Compile reports on the status of B-BBEE within the sector;
- 8.3 Share information with the national monitoring mechanism and approved accreditation agencies, namely the B-BBEE Commission, B-BBEE Presidential Advisory Council, line ministry (National Treasury) and the Minister of Trade and Industry;
- 8.4 Undertake on-going monitoring of the pipeline of undergraduates, postgraduates and trainees as they relate to the CA profession to ensure a positive shift in terms of race, gender and pass percentages; and
- 8.5 Undertake on-going monitoring of the achievement of targets as set out in the scorecard. If it is deemed appropriate, new targets will be set if these targets are achieved during the period.

8.2 ADMINISTRATION

- 1. The Charter Council will agree with the SAICA Chief Executive Officer (CEO) on an executive of SAICA to attend to its work and specifically to:
 - 1.1 Receive and consider audited scorecards and reports,
 - 1.2 Confirm ratings, where appropriate,
 - 1.3 Issue guidance notes on the interpretation and application of the Sector Code,
 - 1.4 Prepare an annual review which outlines progress and evaluates new areas of intervention,
 - 1.5 Submit the annual review to the B-BBEE Advisory Council, and
 - 1.6 Engage with government and the B-BBEE Advisory Council as well as regulatory agencies to promote the implementation of the Sector Code.
- 2. The Charter Council will ensure that the executive, through SAICA, has adequate resources and capacity and is supported in the fulfilment of its mandate as envisaged in the Sector Code.

8.3 REPORTING AND REVIEWS

- 1. The Charter Council will report annually on the progress made by the CA Sector to the line ministry (National Treasury), Minister of Trade and Industry and to the B-BBEE Advisory Council. The report shall outline the following:
 - 1.1 Baseline indicators for all the different elements of B-BBEE;
 - 1.2 Aggregate scores of all the indicators of the B-BBEE scorecard for all the entities reporting within the ambit of the Sector Code;
 - 1.3 Types of initiatives that are undertaken by the entities within the sector; and
 - 1.4 Any other relevant information that would be useful in assessing the state of B-BBEE within the sector.
- 2. Each Measured Entity will report annually within the stipulated time frames to the Charter Council on its progress and implementation of the provisions of the Sector Code.
- 3. The reporting period will be 31 December of each year and an annual report will be submitted to the dti by 30 April of each year.

8.4 VERIFICATION OF COMPLIANCE

In terms of statement 000 of code series 000 of the Generic Codes of Good Practice, verification of B-BBEE compliance is encouraged and to this end the dti will from time to time issue clear guidelines on the verification process.

The Charter Council will report to the dti annually (30 April of each year) on the consolidated position of the CA Sector. It will thus be incumbent on the CA Sector to provide the Charter Council with their individual scorecards. These scorecards must either have been verified by a B-BBEE Verification Professional Regulator accredited agency, or the relevant entities should be able to provide evidence or documentation to substantiate all measured items.

9 RISK MANAGEMENT

The following potential risks have been identified which may impact negatively on the successful implementation of this Sector Code. Additional risks and unintended consequences may arise during the implementation phase of the amended Sector Code. The Charter Council will need to monitor these and any other risks, ensuring appropriate strategies are put in place to mitigate any risks and unintended consequences.

For each potential risk identified possible mitigating actions have been recommended. These will need to be considered and adapted if necessary, rather than simply adopted without considering the circumstances at the time.

RISK	POSSIBLE MITIGATING ACTIONS
Certain constituencies may not buy into the Sector Code and either passively or actively not support its implications.	The CA Charter Council to advocate for the implementation of the CA Charter, and monitor the achievement of targets set out in the Sector Code on an on-going basis
There are risks that different scorecards may be required or indeed used, for different geographic locations of a national business with multiple locations.	Where the Ownership and Management of a practice is regarded as being national a single scorecard should be applied. In the case of independently owned and managed franchise operations, each franchise should have its own scorecard. Measured entities need to take into account the definition of affiliated entities (see appendix 1).
There have been suggestions that different Sector Codes will need to be used for different service disciplines within a multidisciplinary firm (e.g. audit, tax, legal services may be different).	The philosophy of one firm one Sector Code/scorecard nationally and for all offerings has been strongly advocated. Measured entities need to take into account the definition of affiliated entities (see appendix 1).
The targets set in the scorecard must be challenging to make a difference, but some may regard them as unrealistic. In developing the Sector Code and scorecard, the assumption is that the economy will grow at an average of 2–3% per annum. Growth makes the targets more achievable than when there is low or no growth.	Should the economy not reflect constant growth of 2–3% per annum or more, additional strategies may be required to ensure the targets are met.

RISK	POSSIBLE MITIGATING ACTIONS
The Codes of Good Practice have become increasingly complex, which will result in greater complexity in this Sector Code and scorecard. Small and Medium Size Firms will find it difficult and expensive to administer and thus move away from compliance.	Requirements for compliance with the Sector Code and scorecard must be kept as simple as possible, particularly for Small and Medium Size Firms.
Due to the length of time taken for a CA(SA) to qualify (minimum of seven years, assuming the correct school exit pass), there is a risk that after the ten-year period there may be a perception that not enough CA(SA)s have been trained.	As well as focusing on the number of CA(SA)s, the pipeline of trainees and post-graduate students must be monitored. This may also include relevant undergraduate students. In addition, the grass-roots (schools) level must be monitored very carefully and encouraged by the profession through targeted interventions.
The definition of 'Black People' includes African, Coloured and Indian groups. The ultimate objective of the Sector Code is to achieve equitable representation of the different race groups and gender in its membership. In the CA profession Africans and Coloureds are substantially underrepresented in the membership demographics and we would expect particular emphasis to be placed on these groups, including Females in general.	The reason for the less inclusive focus is that in terms of the B-BBEE measures applied by the CA profession, and particularly membership, the Indian population group already satisfies the indicators. However, measures should be put in place to ensure that the situation is monitored, and any deterioration addressed.

10 REGULATORY ISSUES

The regulatory environment and architecture of this sector must promote the empowerment objectives of this Sector Code, ensure appropriate standards of entry, operation and disclosure and facilitate competition.

In terms of Statement 000, if an entity is within a sector of which all Sector Codes has been issued in terms of section 9 of the B-BBEE Act, as amended; such an entity may only be measured for compliance in accordance with that code.

SECTION C FROM THEORY TO PRACTICE: THE SCORECARD

11 GUIDING PRINCIPLES FOR THE PREPARATION OF THE SCORECARD

11.1 ADOPTION OF THE GENERIC SCORECARD

In the process of developing a scorecard specifically for the CA profession, the decisions of the participants were first and foremost informed by their determination to use this Sector Code, and the scorecard(s) included herein, to make a difference to the profession and the country in general.

Despite the fact that the CA profession has some unique characteristics that make comparison with other industries such as the IT, mining or financial services sectors incongruous, members of the CA profession were determined to conform to government guidelines regarding the scorecard and all the aspects related to it. The fundamental point of departure was thus to begin with the Generic Scorecard. Any deviations were supported by sound economic principles, unique sectoral characteristics or empirical research.

The most important of these is that while firms in the CA Sector may be structured as sole proprietorships, partnerships, incorporated entities or companies, eligibility as an RA is strictly circumscribed by legislation. Ownership and Management of the Assurance Practice at the highest levels are bound together – neither responsibility nor ‘wealth’ (which would constitute equity interest in terms of the Codes) may be shared with or sold to individuals who are not RAs. This aspect finds expression in the definitions, which are tailored to circumstances unique to the CA Sector.

The uniqueness of the CA Sector also extends to its training and development focus: The sector lends itself ideally to being a ‘training ground’ for future CA(SA)s for the country, thereby enhancing the economy and not just the CA Sector itself. Therefore, on the one hand, many of the definitions are aimed at building a pipeline of trainees and CA(SA)s. On the other hand, however, once qualified CA(SA)s choose from a wide variety of employment opportunities in commerce and industry. Although the CA Sector may thus be offering opportunities for, and recruiting and training particularly the Black CA(SA)s, this increase is not reflected in the numbers of qualified Black CA(SA)s and RAs that remain in the sector.

A factor that could strongly impact on the goals and targets the CA Sector has set for itself, is that the environment in which the CA profession operates is constantly subject to change.

The introduction of Mandatory Audit Firm rotation will likely change the environment and functioning of audit firms. The IRBA announced during September 2016 that it will begin a process to implement Mandatory Audit Firm Rotation for audit firms to strengthen the auditors' independence from clients. Mandatory Audit Firm Rotation is aligned to the IRBA's objective to enhance audit quality, which ultimately contributes to public and investor protection.

11.2 THE APPLICATION OF TWO SCORECARDS

The CA Sector can be stratified into the following main constituencies:

1. Large Firms;
2. Medium Size Firms;
3. Small Size Firms;
4. Black Owned Firms, represented by the Black Chartered Accountant Professionals (BCAP);
5. Auditor-General of South Africa; and
6. Affiliated entities.

Approximately 75% (2006: 70%) of all trainees in public practice are employed by Small and Medium Size Firms with approximately 58% (2006: 25%) of these Learnership contracts being held by Black trainees. On the other hand the Large Firms, who employ approximately 25% (2006: 30%) of all trainees, employ 55% (2006: 36%) of Black trainees.

Statement 000 of the Codes of Good Practice takes cognisance of the following, which will also be applied to the CA Sector:

1. Exempted Micro Enterprises (EMEs)
 - 1.1 A Measured Entity with an annual total revenue of R10 million or less will qualify as an EME.
 - 1.2 The following recognition levels are applicable:
 - 1.2.1 EMEs which are less than 51% Black owned:
Level four contributor with 100% recognition for B-BBEE procurement purposes
 - 1.2.2 EMEs which are 51% Black owned:
Level two contributor with 125% recognition for B-BBEE procurement purposes
 - 1.2.3 EMEs which are 100% Black owned:
Level one contributor with 135% recognition for B-BBEE procurement purposes
2. An EME is allowed to be measured in terms of the QSE Scorecard should it wish to maximise its points and move to a higher B-BBEE recognition level for procurement purposes
3. An EME is only required to obtain a sworn affidavit or certificate issued by the Companies and Intellectual Property Commission (CIPC) on an annual basis, confirming the following:
 - 3.1 Annual total revenue of R10 million or less; and
 - 3.2 Level of Black ownership.

Any misrepresentation of the above constitutes a criminal offence as set out in the B-BBEE Act, as amended.
4. Qualifying Small Entities (QSEs)
 - 4.1 A Measured Entity with an annual total revenue of between R10 million and R50 million qualifies as a QSE.
 - 4.2 A QSE must comply with all of the elements of B-BBEE for purposes of measurement.

- 4.3 The following enhanced recognition levels and measurement are applicable for QSEs which are at least 51% Black owned:
- 4.3.1 QSEs which are 51% Black owned:
Level two contributor with 125% recognition for B-BBEE procurement purposes
 - 4.3.2 QSEs which are 100% Black owned:
Level one contributor with 135% recognition for B-BBEE procurement purposes
 - 4.3.3 A QSE is only required to obtain, on an annual basis, a sworn affidavit confirming the following:
 - 4.3.3.1 Annual total revenue of between R10 million and R50 million; and
 - 4.3.3.2 Level of Black ownership.

Any misrepresentation of the above constitutes a criminal offence as set out in the B-BBEE Act, as amended.

5. Start-up Enterprises
- 5.1 Start-up Enterprises are measured as an EME's for the first year following their formation or incorporation. This provision applies regardless of the expected total revenue of the Start-up Enterprise.
 - 5.2 Start-up Enterprises have the same recognition levels as indicated above for EME's.
 - 5.3 In order to qualify as a Start-up Enterprise, the enterprise must provide an independent confirmation of its status in accordance with paragraph 3 above.
 - 5.4 Despite the paragraphs above, a Start-up Enterprise must submit a QSE scorecard when tendering for any contract, or seeking any other economic activity covered by Section 10 of the Act, with a value higher than R10 million but less than R50 million. For contracts of R50 million or more they should submit the Generic Scorecard under the CA Charter. The preparation of such scorecards must use annualised data.

11.3 PRIORITY ELEMENTS, SUB-MINIMUM AND DISCOUNTING PRINCIPLE

1. The priority elements are as follows:
 - 1.1 Ownership – A sub-minimum of 40% of the total weighting points of 6 points for Economic Interest of Black CA's and Black People needs to be achieved (40% of 6 points).
 - 1.2 Skills Development – A sub-minimum of 40% of the total weighting points of 30 points for Skills Development needs to be achieved (40% of 30 points).
 - 1.3 Enterprise and Supplier Development – A sub-minimum of 40% for each of the three categories stated below:
 - 1.3.1 Preferential Procurement: 40% of 15 points
 - 1.3.2 Supplier Development: 40% of 10 points
 - 1.3.3 Enterprise Development: 40% of 5 points.
2. Large Enterprises need to comply with all three of the priority elements.
3. QSE's need to comply with Ownership (1.1) as a compulsory element, and either Skills Development (1.2) or Enterprise and Supplier Development (1.3).

4. Non-compliance with the 40% sub-minimum requirement in any of the priority elements as indicated above will result in the following for both Large Enterprises and QSE's:
 - 4.1 The actual score achieved (regardless of the non-compliance with the sub-minimum requirements) will be discounted by one level down until the next applicable verification period in which the entity can demonstrate compliance with the 40% sub-minimum requirement, at which point the recorded level will become the applicable rating.
 - 4.2 Only the discounted level of Measured Entities shall appear on the face of the B-BBEE certificate.
5. In terms of the CA Sector Code a Measured Entity includes all entities included under Affiliated entities (see Appendix 1, Interpretations).

11.4 ELEMENT WEIGHTINGS

There are five key Elements that form the pillars to B-BBEE. The Elements, which provide a common base for measuring the impact of policy objectives of B-BBEE across different entities and sectors within the economy, are the following:

1. Ownership
2. Management Control
3. Skills Development
4. Enterprise and Supplier Development
5. Socio-Economic Development

In terms of the Codes of Good Practice it is recommended that the overall weightings attached to the different Elements of the scorecard follow the Generic Scorecard as presented in statement 000 of the Codes of Good Practice as closely as possible with a minimum of deviation.

However, in terms of code series 000, statement 003, the following principles need to be applied in developing and gazetting Sector Codes:

1. There must be common commercial and other characteristics within those entities operating in the sector which would make it feasible to formulate a transformation sector code subject to the proposed Sector Code.
2. The proposed Sector Code must fully address all the Elements in the Generic Scorecard.
3. The proposed Sector Code must use the same definitions in respect of all beneficiaries as those used in the Codes.
4. The proposed Sector Code must use the same calculation methodologies to measure compliance as those used in the Codes.
5. The proposed Sector Code may deviate from targets and weightings used in the Codes only where the deviations are justifiable based on sound economic principles, sectoral characteristics or empirical research.
6. The proposed Sector Code may introduce a new additional Element for measurement where such addition is justifiable based on sound economic principles, sectoral objectives or empirical research.
7. The proposed Sector Code must clearly define its scope of application.

In paragraph 11.1 of the CA Sector Code it was stated that the aim of the guiding principles was to closely align the CA Sector Code with that of the Generic Scorecard. However, as highlighted above, the Codes do make provision for deviations based on sound economic principles or sectoral characteristics or empirical research. The CA Sector has come to the conclusion that there are sound economic principles, sectoral characteristics and empirical research to justify deviations from element weightings and even certain targets. The justification is based on the following:

1. Sound economic principles

- 1.1 The South African economy needs more CA(SA)'s and it is incumbent on the CA Sector to meet the demands of the country by supplying sufficient numbers of these highly skilled individuals to the economy.
- 1.2 As indicated in paragraph 4 of the Sector Code, not only growth in the number of African and Coloured CA(SA)s in general but also in African and Coloured Female numbers is essential if the CA profession is to reflect the population demographics.

2. Sectoral characteristics

- 2.1 It takes seven years to qualify as a CA(SA). The commitment required, in terms of entry requirements, time and level of difficulty, has a far-reaching effect on the ability of the sector to deliver the required number of CA(SA)s.
- 2.2 The Historically Disadvantaged Universities, at which a large number of Black students study, do not have the capacity required to gain and sustain the accreditation of their academic programmes by SAICA.
- 2.3 The CA Sector does not only serve its own interests in terms of education and training people for its own sector, but also provides financially and managerially skilled persons for other sections of the business world and the broader economy.
- 2.4 The CA(SA) designation is internationally recognised as being of a very high standard. The reality of this is that it is a designation that is internationally transferable, as is endorsed by the fact that approximately 20% of SAICA members reside outside the borders of the country.
- 2.5 The ownership in the profession in the Assurance Practice is restricted to RAs.
- 2.6 Limited or no capital is required to become an owner/partner in the Assurance Practice. However, this is offset by the significant skills and experience required for partnership/ownership status.
- 2.7 Member firms of global networks are required to procure in terms of global firm policies.
- 2.8 There are a number of Black Owned Professional Services Firms whose growth and sustainability is hampered by limited access to skills, resources and access to clients, especially in the private sector.

3. Empirical research

- 3.1 A great deal of work and analysis has been done with regard to the 'pipeline' needs, which has to show a substantial growth if the CA Sector is able to meet the demands of the economy.
- 3.2 Fasset Sector skills research reports identified the indicators/attributes required by learners to qualify as CA(SA)s. Two skills were identified as being essential, namely a proficiency in mathematics and literacy in English (numeracy and literacy skills).

As has already been stated, the vision of the CA profession Sector Code is to grow the number of Black People in the CA profession to reflect the country's population demographics, to empower and enable them to meaningfully participate in and sustain the growth of the economy, thereby advancing equal opportunity and equitable income distribution.

In order to achieve this vision and based on the economic principles and sectoral characteristics as well as the empirical research set out above, the focus of the CA Sector Code needs to be far more on Skills Development. Accordingly, ten additional weighting points were allocated to the Skills Development scorecard. To balance the CA Sector scorecard, ten weighting points were then removed from the Enterprise and Supplier Development scorecard as this is not an area in which the CA Sector can contribute greatly based on the nature of the CA Sector business.

As a result, the weighting points per the Codes of Good Practice compared to the CA Sector Code for Large Enterprises are as follows:

Element	Codes of Good Practice	CA Sector
Ownership	25 points	25 points
Management Control	19 points	19 points
Skills Development	20 points	30 points
Enterprise and Supplier Development	40 points	30 points
Socio-Economic Development	5 points	5 points
Total	109 points	109 points

11.5 B-BBEE RECOGNITION LEVELS

B-BBEE status	Qualification	B-BBEE recognition level
Level one contributor	≥ 100 points on the Scorecard	135%
Level two contributor	≥ 95 but < 100 points on the Scorecard	125%
Level three contributor	≥ 90 but < 95 points on the Scorecard	110%
Level four contributor	≥ 80 but < 90 points on the Scorecard	100%
Level five contributor	≥ 75 but < 80 points on the Scorecard	80%
Level six contributor	≥ 70 but < 75 points on the Scorecard	60%
Level seven contributor	≥ 55 but < 70 points on the Scorecard	50%
Level eight contributor	≥ 40 but < 55 points on the Scorecard	10%
Non-compliant contributor	< 40 points on the Scorecard	0

Enhanced recognition for certain categories of Black People:

1. Black Female should form between 40% and 50% of the beneficiaries of the relevant Elements of the Scorecard.
2. Black People with disabilities, Black youth, Black People living in rural areas and Black unemployed people should form part of the beneficiaries of the relevant Elements of the Scorecard.

11.6 INDICATOR WEIGHTINGS

In addition to the weighting points assigned to each Element, the Codes of Good Practice have attached weighting points to different Indicators within each Element. The main reasons for these Indicator Weightings are to make the B-BBEE scorecards for different entities and sectors easier to understand and interpret as well as allow a comparison of progress across sectors and industries while working from an equitable baseline.

Based on the reasons set out in paragraph 11.4, the CA Sector has adjusted the recommended Indicator Weightings of the Codes of Good Practice to take account of the unique conditions of the CA Sector and the advantages such an adjustment would have in the long run.

11.7 COMPLIANCE TARGET

The CA Charter recognises that many Firms practice as Professional Partnerships and not Incorporated Entities. The inclusion of alternate targets based on Turnover was motivated to accommodate this.

Turnover should be used where a Professional Partnership are included in Affiliated Entities whilst Net Profit After Tax (NPAT) be used where Incorporated Structures are included in Affiliated Entities.

If a firm made a loss, Turnover will automatically be used to calculate the required spend.

12 THE GENERIC SCORECARD FOR THE CA SECTOR

12.1 THE CA SECTOR SCORECARD

Indicator		Weighting points	Compliance target
1. Ownership			
1.1 Voting Rights			
1.1.1	Exercisable Voting Rights in the Entity in the hands of Black CAs	4	20%
1.1.2	Exercisable Voting Rights in the Entity in the hands of Black People	2	32.5%
1.1.3	Exercisable Voting Rights in the Entity in the hands of Black Female CAs	2	6.5%
1.1.4	Exercisable Voting Rights in the Entity in the hands of Black Females	2	13%
1.2 Economic Interest			
1.2.1	Economic Interest in the Entity to which Black CAs are entitled	4	20%
1.2.2	Economic Interest in the Entity to which Black People are entitled	2	32.5%
1.2.3	Economic Interest in the Entity to which Black Female CAs are entitled	2	6.5%
1.2.4	Economic Interest in the Entity to which of Black Females are entitled	2	13%
1.2.5	Economic Interest to which any of the following Black natural people in the Measured Entity are entitled <ul style="list-style-type: none"> - Black Designated Groups - Black Participants in Employee Share Ownership Programmes - Black People in Broad-Based Ownership Schemes 	2	3%
1.2.6	New Entrants	—	—
1.3 Realisation points			
1.3.1	Net Value	—	—
1.4 Additional points			
1.4.1	Exceeding the compliance target for Exercisable Voting Rights in the Entity in the hands of Black People as indicated	1	>32,5% - 50%
1.4.2	Exceeding the compliance target for Exercisable Voting Rights in the Entity in the hands of Black People as indicated	2	>50%
Total points		25	

Indicator		Weighting points	Compliance target
2. Management Control			
2.1	Board participation		
2.1.1	Exercisable Voting Rights of Black Board Members as a percentage of all Board Members	2	50%
2.1.2	Exercisable Voting Rights of Black Female Board Members as a percentage of all Board Members	1	25%
2.1.3	Black Executive Directors as a percentage of all Executive Directors	2	50%
2.1.4	Black Female Executive Directors as a percentage of all Executive Directors	1	25%
2.2	Other Executive Management		
2.2.1	Black Executive Management as a percentage of all Executive Management	2	60%
2.2.2	Black Female Executive Management as a percentage of all Executive Management	1	30%
2.3	Senior Management		
2.3.1	Black Employees in Senior Management as a percentage of all Senior Management	2	60%
2.3.2	Black Female Employees in Senior Management as a percentage of all Senior Management	1	30%
2.4	Middle Management		
2.4.1	Black Employees in Middle Management as a percentage of all Middle Management	2	75%
2.4.2	Black Female Employees in Middle Management as a percentage of all Middle Management	1	38%
2.5	Junior Management		
2.5.1	Black Employees in Junior Management as a percentage of all Junior Management	1	88%
2.5.2	Black Female Employees in Junior Management as a percentage of all Junior Management	1	44%
2.6	Employees with disabilities		
2.6.1	Black Employees with disabilities as a percentage of all Employees	2	2%
Total points		19	

Indicator	Weighting points	Compliance target
3. Skills Development		
3.1 Skills Development Expenditure on any programme specified in the Learning Programmes Matrix –		
3.1.1 For Black People as a percentage of Leivable Amount	8	6%
3.1.2 For Black Employees with disabilities as a percentage of Leivable Amount	4	0,3%
3.2 Bursary expenditure		
3.2.1 Specific bursary expenditure on current and potential Black Employees, which includes amounts spent on the Thuthuka Education Upliftment Fund, as a percentage of NPAT or turnover	5	4% of NPAT or 0,5% of turnover
3.3 Learnerships, Apprenticeships and Internships		
3.3.1 Number of Black People participating in Learnerships, Apprenticeships and Internships as a percentage of total Employees	3	18%
3.3.2 Number of Black People who have completed their Learnerships and passed the Qualifying Examinations as a percentage of Black People who have completed their Learnerships	5	80%
3.3.3 Number of Black People who do not have a Certificate in Theory of Accounting (CTA) at the beginning of their Learnership but have successfully completed their SAICA Learnership	3	50%
3.3.4 Number of unemployed Black People participating in training specified in the Learning Programme Matrix as a percentage of number of Employees	2	2,5%
3.4 Bonus points		
3.4.1 Number of Black People absorbed by the Measured Entity and/or other industry at the end of the Learnership programme	2	100%
3.4.2 Number of African and Coloured people absorbed by the Measured Entity and/or other industry at the end of the Learnership programme	3	100%
Total points (excluding bonus points)		30

Indicator		Weighting points	Compliance target
4. Enterprise and Supplier Development			
4.1 Preferential Procurement			
4.1.1	B-BBEE procurement spend from suppliers based on the B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	4	80%
4.1.2	B-BBEE procurement spend from suppliers that are QSE's based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	1	15%
4.1.3	B-BBEE procurement spend from EME's based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	2	15%
4.1.4	B-BBEE procurement spend from suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	6	40%
4.1.5	B-BBEE procurement spend from suppliers that are at least 30% Black Female Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	2	12%
4.2 Bonus points			
4.2.1	B-BBEE procurement spend from Designated Group Suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	2	2%
4.3 Supplier Development			
4.3.1	Annual value of all Supplier Development Contributions made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.3.2	Annual Contributions to Historically Disadvantaged Universities made by the Measured Entity to capacitate them in developing future Black CAs as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.4 Enterprise Development			
4.4.1	Annual value of all Enterprise Development Contributions and Sector Specific Programmes made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover

Indicator		Weighting points	Compliance target
4.5 Bonus points			
4.5.1	Annual value of Contributions to development of Black Owned Professional Services Firms, through joint audits or sub-contracted audits in the listed company sector made by the Measured Entity as a percentage of the target	2	1% of NPAT or 0,125% of turnover
4.5.2	Graduation of one or more Enterprise Development Beneficiaries to the Supplier Development level	—	—
4.5.3	Creating one or more jobs directly as a result of Supplier Development and Enterprise Development initiatives by the Measured Entity	—	—
Total points (excluding bonus points)		30	
5. Socio-Economic Development			
5.1	Annual value of all Socio-Economic Development Contributions made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover
Total points		5	

12.2 APPLICATION OF THE CA SECTOR SCORECARD

12.2.1 The Ownership Scorecard

The Ownership Element measures the effective ownership of Measured Entities by Black People. It is measured on the basis of the following Indicator Weightings:

Indicator		Weighting points	Compliance target
1.1	Voting Rights		
1.1.1	Exercisable Voting Rights in the Entity in the hands of Black CAs	4	20%
1.1.2	Exercisable Voting Rights in the Entity in the hands of Black People	2	32.5%
1.1.3	Exercisable Voting Rights in the Entity in the hands of Black Female CAs	2	6.5%
1.1.4	Exercisable Voting Rights in the Entity in the hands of Black Females	2	13%
1.2	Economic Interest		
1.2.1	Economic Interest in the Entity to which Black CAs are entitled	4	20%
1.2.2	Economic Interest in the Entity to which Black People are entitled	2	32.5%
1.2.3	Economic Interest in the Entity to which Black Female CAs are entitled	2	6.5%
1.2.4	Economic Interest in the Entity to which Black Females are entitled	2	13%
1.2.5	Economic Interest to which any of the following Black natural people in the Measured Entity are entitled <ul style="list-style-type: none"> - Black Designated Groups - Black Participants in Employee Share Ownership Programmes - Black People in Broad-Based Ownership Schemes 	2	3%
1.2.6	New Entrants	—	—
1.3	Realisation points		
1.3.1	Net Value	—	—
1.4	Additional points		
1.4.1	Exceeding the compliance target for Exercisable Voting Rights in the Entity in the hands of Black People as indicated	1	>32,5% -50%
1.4.2	Exceeding the compliance target for Exercisable Voting Rights in the Entity in the hands of Black People as indicated	2	>50%

1. Key measurement principles

For the CA Sector Ownership Scorecard the following key measurement principles apply:

An Entity receives points for participation by Black People in its rights of Ownership, using this Ownership Scorecard. Black People may hold their rights of Ownership in a Measured Entity as direct Participants or as Participants through some form of Entity such as the following:

- 1.1 A Company as defined in the Companies Act of 2008, as amended;
- 1.2 A Close corporation;
- 1.3 A Co-operative
- 1.4 A Trust;
- 1.5 A Broad-Based Ownership Scheme;
- 1.6 An Employee Share Ownership Programme;
- 1.7 A partnership or other association of natural persons; and
- 1.8 Any form of juristic person recognised in terms of South African law.

As mentioned in paragraph 4, the aim of B-BBEE initiatives in the CA Sector is to significantly increase the number of Black People who manage, own and control enterprises in the sector as well as to contribute to decreases in income inequalities in the country in general. This is to be achieved by means of an integrated and coherent socio-economic process that directly contributes to the economic transformation of South Africa.

As this is a CA Charter the constituents agreed that at least 20% of the Total Black Ownership must be held by Black CA's.

2. Sub-minimum and discounting principle

- 2.1 A Measured Entity must achieve a sub-minimum of 40% the total weighting points of 6 points for Economic Interest (Indicator 1.2.1 and 1.2.2) of Black CA's and Black People (40% of 6 points).
- 2.2 Non-compliance with the sub-minimum will result in the overall achieved B-BBEE status level being discounted in accordance with paragraph 11.3.

3. Flow-through principle

- 3.1 As a general principle, when measuring the rights of Ownership of any category of Black People in a Measured Entity, only rights held by natural persons are relevant. If the rights of Ownership of Black People pass through a juristic person, then the rights of Ownership of Black People in that juristic person are measurable. This principle applies across every tier of Ownership in a multi-tiered chain of Ownership until that chain ends with a Black person holding rights of Ownership.
- 3.2 The method of applying the flow-through principle across one or more intervening juristic persons is as follows:
 - 3.2.1 Multiply the percentage of the Participant's rights of Ownership in the juristic persons through which those rights pass by the percentage rights of Ownership of each of those juristic persons successively to the Measured Entity; and
 - 3.2.2 The result of this calculation represents the percentage of rights of Ownership held by the Participant.

4. Modified flow-through principle

- 4.1 A Measured Entity applying this modified flow-through principle cannot benefit from the exclusion principle.
- 4.2 The modified flow-through principle applies to a B-BBEE owned or controlled company in the Ownership of the Measured Entity.
- 4.3 In calculating Exercisable Voting Rights and Economic Interest of the Ownership scorecard, the following applies:

- 4.3.1 Where in the chain of Ownership, Black People have a flow-through level of participation of at least 51%, and then only once in the entire ownership structure of the Measured Entity, such Black participation may be treated as if it were 100% Black.
- 4.4 The Modified Flow-Through Principle may only be applied in the calculation of Indicators 1.1.1, 1.1.2, 1.2.1 and 1.2.2 of the Ownership Scorecard. In all other instances, the flow-through principle applies.

For purposes of the CA Sector, Indicator Weightings have the following definitions:

5. Voting Rights

- 5.1 Voting Rights means a Voting Right attaching to an Equity Instrument owned by or held for a Participant.
- 5.2 Measurement of Voting Rights: Indicator 1.1

$$A = \frac{B}{C} \times D$$

Where A = Score achieved by the Entity for the measured Ownership indicator

- B = Voting rights of Black CA's as a percentage of all Participants holding voting rights in the Measured Entity
 = Voting rights of Black People as a percentage of all Participants holding voting rights in the Measured Entity
 = Voting rights of Black Female CA's as a percentage of all Participants holding voting rights in the Measured Entity
 = Voting rights of Black Females as a percentage of all Participants holding voting rights in the Measured Entity

C = Compliance target as specified in Paragraph 12.2.1 Indicator 1.1

D = Weighting points as specified in Paragraph 12.2.1 Indicator 1.1

- 5.3 If an entity gains a score in the formula above that exceeds the Weighting points, that entity will only receive the Weighting points.

6. Economic Interest

- 6.1 Economic Interest means a claim against an entity representing a return on ownership of the entity, similar in nature to a dividend right. For the CA Sector it will mean any distribution to a partner or partner equivalent, this includes salaries, drawings and/or profit share paid to partners. Partner equivalent would include all persons who have an equivalent status to a partner per the IRBA rules, this will include individuals who are not necessarily RAs per the IRBA rules but are directors in the practice (should these individuals be regarded as partner equivalents).
- 6.2 Measurement of Economic Interest: Indicator 1.2

$$A = \frac{B}{C} \times D$$

Where A = Score achieved by the Measured Entity for the measured Ownership indicator

B = Economic Interest of Black CA's as a percentage of Economic Interest of all Participants in the Measured Entity
 = Economic Interest of Black People as a percentage of Economic Interest of all Participants in the Measured Entity
 = Economic Interest of Black Female CA's as a percentage of Economic Interest of all Participants in the Measured Entity
 = Economic Interest of Black Females a percentage of Economic Interest of all Participants in the Measured Entity
 = Economic Interest of Black Natural People as defined in Indicator 1.2.5 as a percentage of Economic Interest of all Participants in the Measured Entity

C = Compliance target as specified in Paragraph 12.2.1 Indicator 1.2

D = Weighting points as specified in Paragraph 12.2.1 Indicator 1.2

6.3 If an entity gains a score in the formula above that exceeds the weighting points, that entity will only receive the Weighting points.

7. Bonus points

7.1 Measured Entities will score three additional bonus points should their ownership be greater than 50%, in the following ratio:

7.1.1 1 point for Black ownership over 32.5%

7.1.2 3 points for Black ownership over 50%.

12.2.2 Management Control Scorecard

The Management Control Element measures the effective control of Measured Entities by Black People.

The Management Control Element aims at addressing certain key issues surrounding Black Management and control of entities. These issues include the following:

1. Representation of Black People at Board and Executive Management level: This provides incentives for the representation of Black People as Board Members and Executive Directors, in order to reverse the trend that companies hire Black People as Non-Executive Directors only.
2. Involvement of Black People in daily operations and strategic decision making at all Management levels: This Code encourages the inclusion of Black People in driving the implementation of operational and strategic decisions.
3. Black People represented in positions that are key to the functioning of companies: This Code encourages the employment of Black People in positions that are core to the operations of a company at all management levels.

The measurement takes place through Indicator Weightings which are as follows:

Indicator		Weighting points	Compliance target
2.1	Board participation		
2.1.1	Exercisable Voting Rights of Black Board Members as a percentage of all Board Members	2	50%
2.1.2	Exercisable Voting Rights of Black Female Board Members as a percentage of all Board Members	1	25%
2.1.3	Black Executive Directors as a percentage of all Executive Directors	2	50%
2.1.4	Black Female Executive Directors as a percentage of all Executive Directors	1	25%
2.2	Other Executive Management		
2.2.1	Black Executive Management as a percentage of all Executive Management	2	60%
2.2.2	Black Female Executive Management as a percentage of all Executive Management	1	30%
2.3	Senior Management		
2.3.1	Black Employees in Senior Management as a percentage of all Senior Management	2	60%
2.3.2	Black Female Employees in Senior Management as a percentage of all Senior Management	1	30%
2.4	Middle Management		
2.4.1	Black Employees in Middle Management as a percentage of all Middle Management	2	75%
2.4.2	Black Female Employees in Middle Management as a percentage of all Middle Management	1	38%
2.5	Junior Management		
2.5.1	Black Employees in Junior Management as a percentage of all Junior Management	1	88%
2.5.2	Black Female Employees in Junior Management as a percentage of all Junior Management	1	44%
2.6	Employees with disabilities		
2.6.1	Black Employees with disabilities as a percentage of all Employees.	2	2%

1. Key measurement principles

For the CA Sector Management Control Scorecard the following key measurement principles apply:

- 1.1 The requirement to submit data to the Department of Labour in terms of the Employment Equity Act (EE Act) is only applicable to “designated employers” who employ 50 or more employees. However, for the purpose of measurement for both the Generic and QSE scorecards, entities that employ less than 50 employees are required to submit sufficient evidence for verification purposes.

- 1.2 An Entity must use the current payroll data in calculating its score for the Management Control Section of the Scorecard.
- 2. Demographic representation**
 - 2.1 The Compliance targets for Senior Management (Indicator 2.3), Middle Management (Indicator 2.4) and Junior Management (Indicator 2.5) are based on the overall demographic representation of Black People as defined in the Regulations the EE Act and the Commission on Employment Equity Report, as amended from time to time.
 - 2.2 In determining a Measured Entity's score, the targets should be further broken down into specific criteria according to the different race subgroups within the definition of Black in accordance with the EE Act on an equitable representation and weighted accordingly.
- 3. Board participation**
 - 3.1 Board members
 - 3.1.1 The Board consists of persons appointed to exercise governance over the Entity. Their main functions are to approve and monitor the implementation of policies.
 - 3.1.2 This body is generally responsible for the corporate governance of the Measured Entity.
 - 3.1.3 Functions could typically include the approval of the Measured Entity's strategy, appointment of the Chief Executive Officer and performance evaluation of the Chief Executive Officer.
 - 3.2 Executive Directors
 - 3.2.1 Members of the Executive committee who have also been appointed to the Board of the Measured Entity.
 - 3.2.2 These members will have Exercisable Voting Rights on the Board.
- 4. Other Executive Management**
 - 4.1 The body consisting of persons, typically appointed by the Chief Executive Officer, responsible for the development of the Measured Entity's strategy, directing the day-to-day operations of the Measured Entity.
 - 4.2 This category includes all members of the Executive Committee who do not serve on the Board, as well as Heads of Key Business Units or divisions.
 - 4.3 If a Measured Entity does not distinguish between Other Executive Management and Senior Management, then Executive Management is measurable as a single indicator with a weighting of 6 points under Indicator 2.2.1 and 2.2.2 split as 4 and 2 points respectively.
- 5. Management**
 - 5.1 Principles
 - 5.1.1 The Compliance targets for Senior Management, Middle Management and Junior Management are based on the overall demographic representation of Black People as defined in the Regulations of the EE Act and the Commission on Employment Equity Report, as amended from time to time. However, this is not applicable to Black People with disabilities (Indicator 2.6).
 - 5.1.2 In determining a Measured Entity's score, the targets should be further broken down into specific criteria according to the different race subgroups within the definition of Black in accordance with the EE Act on an equitable representation and weighted accordingly.

- 5.2 Senior Management
- 5.2.1 These persons undertake the day-to-day management of assignments and are actively involved in the implementation of strategy and development of staff, limited to their areas of responsibility.
- 5.2.2 These persons would generally have 5–10 years' experience, and would be entrusted with large accounts or responsibilities in an administrative or support function.
- 5.2.3 These person's levels as reported to Department of Labour and salary should also be taken into account.
- 5.3 Middle Management
- 5.3.1 These roles are typically entrusted with a supervisory or managerial responsibility. In the audit context it would include the senior on the assignment who is the equivalent of a manager, assistant manager or senior consultant who has at least 3–5 years' relevant experience.
- 5.3.2 These person's levels as reported to Department of Labour and salary should also be taken into account.
- 5.4 Junior Management
- 5.4.1 The roles are typically responsible for the execution of assignments under the guidance of a manager or senior. Individuals in this category typically have 0–3 years' relevant experience.
- 5.4.2 These person's levels as reported to Department of Labour and salary should also be taken into account.

6. Measurement of Management Control indicators: Indicator 2.1, 2.2 and 2.6

This equation explains the method of measurement of the criteria dealing with Board Participation, Other Executive Management and employees with disabilities.

$$A = \frac{B}{C} \times D$$

Where A = Score for the measurement category indicator

- B = Exercisable Voting Rights in the hands of Black Board Members as a percentage of Voting Rights of all Board Members in the Measured Entity
 = Exercisable Voting Rights in the hands of Black Female Board Members as a percentage of Voting Rights of all Board Members in the Measured Entity
 = Black Executive Directors as a percentage of all Executive Directors
 = Black Female Executive Directors as a percentage of all Executive Directors
 = Black Executive Management as a percentage of all Executive Management
 = Black Female Executive Management as a percentage of all Executive Management
 = Black employees with a disability as a percentage of all employees in the Measured Entity
- C = Compliance target as specified in Paragraph 12.2.2 Indicator 2.1, 2.2 and 2.6
- D = Weighting for the applicable criteria as referred to in Paragraph 12.2.2 Indicator 2.1, 2.2 and 2.6

7. Measurement of Management Control indicators: Indicator 2.3.1, 2.4.1 and 2.5.1

The measurement criteria targets for Black Employees in Senior Management, Black Employees in Middle Management, and Black Employees in Junior Management are broken down according to the relevant EAP statistics, i.e., splitting the compliance target and points in proportion to the EAP statistics.

The EAP statistics are reported on the following race groups:

Statistic	Abbreviation
African Male	AM
African Female	AF
Coloured Male	CM
Coloured Female	CF
Indian Male	IM
Indian Female	IF
White Male	WM
White Female	WF

The maximum points per race group needs to be adhered to in order to achieve the outcomes of Paragraph 12.2.2. These calculations will need to be repeated for every race group due to the maximum score for each race group.

The first parameter to be defined is the percentage of Black Employees in the Measured Entity for the measurement criteria (Senior, Middle and Junior Management). The formula to calculate this will need to be repeated six times, for each of the six Black EAP statistics.

Let

$$\% \text{ Black}_{AM} = \frac{\text{Number of AM Employees}}{\text{Total of all Employees in all race groups}}$$

$$\% \text{ Black}_{AF} = \frac{\text{Number of AF Employees}}{\text{Total of all Employees in all race groups}}$$

$$\% \text{ Black}_{CM} = \frac{\text{Number of CM Employees}}{\text{Total of all Employees in all race groups}}$$

$$\% \text{ Black}_{CF} = \frac{\text{Number of CF Employees}}{\text{Total of all Employees in all race groups}}$$

$$\% \text{ Black}_{IM} = \frac{\text{Number of IM Employees}}{\text{Total of all Employees in all race groups}}$$

$$\% \text{ Black}_{IF} = \frac{\text{Number of IF Employees}}{\text{Total of all Employees in all race groups}}$$

Where	RG	=	Race group
	% Black _{RG}	=	Percentage of Black Employees in the Measured Entity for the specific race group
	Number of RG Employees	=	Number of Employees in the Management level for the measurement criteria
	Total of all race groups	=	Total of all Employees in the Management level for the measurement criteria (AM + AF + CM + CF + IM + IF + WM + WF)

Due to the Codes not awarding points for meeting the EAP statistics for the White race group, the EAP statistics need to be adjusted to exclude the White categories. The following formula shows how this is accomplished.

Let

$$\text{ADJ EAP}_{\text{AM}} = \frac{\text{EAP}(\text{AM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{AF}} = \frac{\text{EAP}(\text{AF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{CM}} = \frac{\text{EAP}(\text{CM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{CF}} = \frac{\text{EAP}(\text{CF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{IM}} = \frac{\text{EAP}(\text{IM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{IF}} = \frac{\text{EAP}(\text{IF})}{\text{EAP}(\text{Sum})}$$

Where	ADJ EAP _{RG}	=	Adjusted EAP for a specific race group
	EAP(RG)	=	EAP statistic for the calculated race group
	EAP(Sum)	=	Sum of published EAP statistics for all Black race groups (AM + AF + CM + CF + IM + IF)

Since the calculation for each of the race groups needs to be done individually, the compliance target also needs to be split in proportion to the EAP statistics. This formula is defined below:

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Let

$$SCT_{AM} = ADJ EAP_{AM} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{AF} = ADJ EAP_{AF} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{CM} = ADJ EAP_{CM} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{CF} = ADJ EAP_{CF} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{IM} = ADJ EAP_{IM} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{IF} = ADJ EAP_{IF} \times \frac{\text{Compliance target}}{100}$$

Where STC_{RG} = Split compliance target for race group

$ADJ EAP_{RG}$ = Adjusted EAP for the race group as calculated above

Compliance target = Compliance target as specified in Paragraph 12.2.2 Indicator 2.3.1, 2.4.1 and 2.5.1

The points allocated for the measurement criteria will also be split in proportion to the EAP statistics. The split points for the measurement criteria represent the maximum allowable points for the race groups, and must be enforced as such. The formula for calculating the maximum allowable points is shown below.

$$MAP_{AM} = ADJ EAP_{AM} \times \text{points}$$

$$MAP_{AF} = ADJ EAP_{AF} \times \text{points}$$

$$MAP_{CM} = ADJ EAP_{CM} \times \text{points}$$

$$MAP_{CF} = ADJ EAP_{CF} \times \text{points}$$

$$MAP_{IM} = ADJ EAP_{IM} \times \text{points}$$

$$MAP_{IF} = ADJ EAP_{IF} \times \text{points}$$

Where MAP = Maximum allowable points for a race group

Points = Weighting points as specified in Paragraph 12.2.2 Indicator 2.3.1, 2.4.1 and 2.5.1

The achieved score per race group (score_{RG}) will be calculated using the above four equations. The formula must be completed for each race group using the four results from above for each race group. The formula is shown below:

$$\text{Score}_{\text{AM}} = \frac{\% \text{Black}_{\text{AM}}}{\text{STC}_{\text{AM}}} \times \text{MAP}_{\text{AM}}$$

$$\text{Score}_{\text{AF}} = \frac{\% \text{Black}_{\text{AF}}}{\text{STC}_{\text{AF}}} \times \text{MAP}_{\text{AF}}$$

$$\text{Score}_{\text{CM}} = \frac{\% \text{Black}_{\text{CM}}}{\text{STC}_{\text{CM}}} \times \text{MAP}_{\text{CM}}$$

$$\text{Score}_{\text{CF}} = \frac{\% \text{Black}_{\text{CF}}}{\text{STC}_{\text{CF}}} \times \text{MAP}_{\text{CF}}$$

$$\text{Score}_{\text{IM}} = \frac{\% \text{Black}_{\text{IM}}}{\text{STC}_{\text{IM}}} \times \text{MAP}_{\text{IM}}$$

$$\text{Score}_{\text{IF}} = \frac{\% \text{Black}_{\text{IF}}}{\text{STC}_{\text{IF}}} \times \text{MAP}_{\text{IF}}$$

Note that the score per race group may not exceed the maximum allowable points for that race group. The following shows how the total score for Black Employees in Senior, Middle and Junior Management is calculated:

$$\text{Total Score} = \text{Score}_{\text{AM}} + \text{Score}_{\text{AF}} + \text{Score}_{\text{CM}} + \text{Score}_{\text{CF}} + \text{Score}_{\text{IM}} + \text{Score}_{\text{IF}}$$

8. Measurement of Management Control indicators: Indicator 2.3.2, 2.4.2 and 2.5.2

The Management control criteria provided for in the paragraphs on Black Females in Senior, Middle and Junior Management is calculated by following the sub-calculations below.

The measurement criteria targets Black Females in Senior, Middle and Junior Management are broken down according to the relevant EAP statistics, that is, splitting the compliance target and points in proportion to the EAP statistics.

These calculations will need to be repeated for every race group due to the maximum score for each group.

The first parameter to be defined is the percentage of Black Employees in the Measured Entity for the measurement criteria (Senior, Middle and Junior Management). The formula to calculate this will need to be repeated six times, for each of the Black EAP statistics.

$$\% \text{ Black}_{\text{AF}} = \frac{\text{Number of AF Employees}}{\text{Total of all Employees in all race groups}}$$

$$\% \text{ Black}_{\text{CF}} = \frac{\text{Number of CF Employees}}{\text{Total of all Employees in all race groups}}$$

$$\% \text{ Black}_{\text{IF}} = \frac{\text{Number of IF Employees}}{\text{Total of all Employees in all race groups}}$$

Where	RG	=	Race group
	% Black _{RG}	=	Percentage of Black Employees in the Measured Entity for the specific race group
	Number of RG Employees	=	Number of Employees in the Management level for the measurement criteria
	Total of all race groups	=	Total of all Employees in the Management level for the measurement criteria (AM + AF + CM + CF + IM + IF + WM + WF)

Due to the Codes not awarding points for meeting the EAP statistics for the White race group, the EAP statistics need to be adjusted to exclude the White categories. The following formula shows how this is accomplished.

Let

$$\text{ADJ EAP}_{\text{AF}} = \frac{\text{EAP}(\text{AF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{CF}} = \frac{\text{EAP}(\text{CF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{IF}} = \frac{\text{EAP}(\text{IF})}{\text{EAP}(\text{Sum})}$$

Where	ADJ EAP _{RG}	=	Adjusted EAP for a specific race group
	EAP(RG)	=	EAP statistic for the calculated race group
	EAP(Sum)	=	Sum of published EAP statistics for all Black race groups (AF + CF + IF)

Since the calculation for each of the race groups needs to be done individually, the compliance target also needs to be split in proportion to the EAP statistics. This formula is defined below:

Let

$$\text{SCT}_{\text{AF}} = \text{ADJ EAP}_{\text{AF}} \times \frac{\text{Compliance target}}{100}$$

$$\text{SCT}_{\text{CF}} = \text{ADJ EAP}_{\text{CF}} \times \frac{\text{Compliance target}}{100}$$

$$\text{SCT}_{\text{IF}} = \text{ADJ EAP}_{\text{IF}} \times \frac{\text{Compliance target}}{100}$$

Where	STC _{RG}	=	Split compliance target for race group
	ADJ EAP _{RG}	=	Adjusted EAP for the race group as calculated above
	Compliance target	=	Compliance target as specified in Paragraph 12.2.2 Indicator 2.3.2, 2.4.2 and 2.5.2

The points allocated for the measurement criteria will also be split in proportion to the EAP statistics. The split points for the measurement criteria represent the maximum allowable points for the race groups, and must be enforced as such. The formula for calculating the maximum allowable points is shown below.

$$\text{MAP}_{\text{AF}} = \text{ADJ EAP}_{\text{AF}} \times \text{points}$$

$$\text{MAP}_{\text{CF}} = \text{ADJ EAP}_{\text{CF}} \times \text{points}$$

$$\text{MAP}_{\text{IF}} = \text{ADJ EAP}_{\text{IF}} \times \text{points}$$

Where MAP = Maximum allowable points for a race group

Points = Weighting points as specified in Paragraph 12.2.2 Indicator 2.3.2, 2.4.2 and 2.5.2

The achieved score per race group (score_{RG}) will be calculated using the above four equations. The formula must be completed for each race group using the four results from above for each race group. The formula is shown below:

$$\text{Score}_{\text{AF}} = \frac{\% \text{Black}_{\text{AF}}}{\text{STC}_{\text{AF}}} \times \text{MAP}_{\text{AF}}$$

$$\text{Score}_{\text{CF}} = \frac{\% \text{Black}_{\text{CF}}}{\text{STC}_{\text{CF}}} \times \text{MAP}_{\text{CF}}$$

$$\text{Score}_{\text{IF}} = \frac{\% \text{Black}_{\text{IF}}}{\text{STC}_{\text{IF}}} \times \text{MAP}_{\text{IF}}$$

Note that the score per race group may not exceed the maximum allowable points for that race group. The following shows how the total score for Black Female Employees in Senior, Middle and Junior Management is calculated:

$$\text{Total Score} = \text{Score}_{\text{AF}} + \text{Score}_{\text{CF}} + \text{Score}_{\text{IF}}$$

12.2.3 Skills Development Scorecard

Through the indicators listed below the objective is to measure the extent of initiatives desired by the CA Sector (employers) to develop the competencies of Black Employees internally (within) the organisation as well as externally (not employed by the organisation). It is against this backdrop that Skills Development must contribute to the achievement of the country's economic growth and social development goals that will enrich the creation of decent work and sustainable livelihoods.

This section of the scorecard requires that Measured Entities prove that programmes have been implemented which target the development for SETA-defined core, critical and scarce skills. The Skills Development spend recognition is not restricted to SETA-acquired training only. The Learning Programmes Matrix lists Learning Programmes that result in tangible outcomes such as degrees, diplomas and certificates.

The Skills Development scorecard comprises four indicators: the first two measure monetary spend, whilst the third measures the number of Black Employees who are enrolled in Learnerships and/or structured work-based Learning Programmes as set out in the Learning Programmes Matrix. The fourth indicator measures the number of Black employed people participating in training specified in the Learning Programmes Matrix.

In order to contribute to the achievement of the vision of the CA profession Sector Code and based on sound economic principles, sectoral characteristics and empirical research in line with the principles set out in paragraph 11.4, ten additional weighting points were allocated to the Skills Development Scorecard.

Five Weighting points have been allocated to one specific indicator, namely bursary expenditure. The CA Sector's aim of improving the pipeline numbers with the ultimate objective of increasing the output number of qualified Black CA(SA)s will only become possible if more funds are allocated to providing Black learners with bursaries. This was the motivation for the increase in the focus on Skills Development expenditure.

The other five Weighting points were allocated to the number of Black People participating in Learnerships, as this is a core requirement for becoming a CA(SA). However, the target for Learnerships which is set at 2.5% is far too low for the CA Sector. At present the Learnership figure is 13%. A compliance target of 18% has been set (same as for the previous CA Sector Codes).

It should be noted that as far as Learnership positions are concerned, this is the one area where the CA Sector can make a significant contribution (for the reasons stated above). In fact, trainees who are developed and groomed for leading positions in the country and the economy make up the majority of the CA Sector Employees.

Indicator	Weighting points	Compliance target
3.1 Skills Development Expenditure on any programme specified in the Learning Programmes Matrix –		
3.1.1 For Black People as a percentage of Leivable Amount	8	6%
3.1.2 For Black Employees with disabilities as a percentage of Leivable Amount	4	0,3%
3.2 Bursary expenditure		
3.2.1 Specific bursary expenditure on current and potential Black Employees, which includes amounts spent on the Thuthuka Education Upliftment Fund, as a percentage of NPAT or turnover	5	4% of NPAT or 0,5% of turnover
3.3 Learnerships, Apprenticeships and Internships		
3.3.1 Number of Black People participating in Learnerships, Apprenticeships and Internships as a percentage of total Employees	3	18%
3.3.2 Number of Black People who have completed their Learnerships and passed the Qualifying Examinations as a percentage of Black People who have completed their Learnerships	5	80%
3.3.3 Number of Black People who do not have CTA at the beginning of their Learnership but have successfully completed their SAICA Learnership	3	50%
3.3.4 Number of unemployed Black People participating in training specified in the Learning Programme Matrix as a percentage of number of Employees	2	2,5%
3.4 Bonus points		
3.4.1 Combined number of Black People absorbed by the Measured Entity and/or other industry at the end of the Learnership programme	2	100%
3.4.2 Combined number of African and Coloured people absorbed by the Measured Entity and/or other industry at the end of the Learnership programme	3	100%

1. Key measurement principles

For the CA Sector Skills Development Scorecard the following key measurement principles apply:

- 1.1 The following criteria must be fulfilled in order for the Measured Entity to receive points on the Skills Development Element scorecard:
 - 1.1.1 Workplace Skills Plan, an Annual Training Report and Pivotal Report, all SETA approved; and
 - 1.1.2 The implementation of a Priority Skills programme (of which CA(SA)s are considered priority skills specifically for Black People).
- 1.2 The 6% compliance target in 3.1.1 includes external training expenditure for unemployed Black People.
- 1.3 A trainee tracking tool has to be developed in order for the Measured Entity to score points 3.4 of the Scorecard. If less than 100% of the trainees are absorbed, the percentage achieved or absorbed will be recognised proportionately.

2. Demographic representation

- 2.1 The Compliance targets for 3.1.1, 3.3.1, 3.3.2, 3.3.3 and 3.3.4 are based on the overall demographic representation of Black People as defined in the Regulations of the EE Act and the Commission on Employment Equity Report, as amended from time to time.
- 2.2 In determining a Measured Entity's score, the targets should be further broken down into specific criteria according to the different race subgroups within the definition of Black in accordance with the EE Act on an equitable representation and weighted accordingly.

3. Sub-minimum and discounting principle

- 3.1 A Measured Entity must achieve a sub-minimum of 40% of the total weighting points of 30 points for Skills Development (40% of 30 points).
- 3.2 Non-compliance with the sub-minimum will result in the overall achieved B-BBEE status level being discounted in accordance with paragraph 11.3.

4. Skills Development expenditure

- 4.1 This includes legitimate expenses incurred in any Learning Programme offered by a Measured Entity to its Employees, substantiated by an invoice or appropriate internal accounting record.
- 4.2 Skills Development Expenditure arising from Informal and workplace Learning Programmes or from Category F and G Learning Programmes under the Learning Programmes Matrix cannot represent more than 15% of the total value of Skills Development Expenditure.
- 4.3 Legitimate training costs such as accommodation, catering and travelling (non-exhaustive) cannot exceed more than 15% of the total value of Skills Development Expenditure.
- 4.4 Salaries and wages paid to an employee participating as a learner in any Learning Programme only constitute Skills Development Expenditure if the Learning Programme is a Learnership, Internship and Apprenticeship (Category B, C and D) of the Learning Programme Matrix.
- 4.5 Mandatory sectoral training does qualify as a Skills Development Contributions, i.e. training for which continuous professional development (CPD) points can be earned.
- 4.6 Training outside the country in line with the Learning Programme Matrix under annexure 300 (A) is measurable if it meets the South African Qualification Authority requirements for recognition.

- 4.7 Legitimate recognisable training expenses are as follows:
- 4.7.1 Costs of training materials;
 - 4.7.2 Costs of trainers;
 - 4.7.3 Costs of training facilities, including costs of catering;
 - 4.7.4 Scholarships and bursaries;
 - 4.7.5 Course fees;
 - 4.7.6 Accommodation and travel; and
 - 4.7.7 Administration costs such as the organisation of training including, where appropriate, the cost to the Measured Entity of employing a Skills Development facilitator or a training manager.
- 4.8 Bursaries and Scholarships
- 4.8.1 Expenses on scholarships and bursaries can either be counted under 3.1 or 3.2.
 - 4.8.2 Expenses on scholarships and bursaries do not constitute Skills Development Expenditure if the Measured Entity can recover any portion of those expenses from the employee or potential employee or if the grant of the scholarship or bursary is conditional. However, if the right of recovery or the condition involves either of the following obligations on the employee or potential employee, the expenses are recognisable:
 - 4.8.2.1 The obligation of successful completion in their studies within the time period allocated; and
 - 4.8.2.2 The obligation of continued employment by the Measured Entity for a period following successful completion of their studies, provided it does not exceed the period of their studies.
 - 4.8.3 Bursary and scholarship expenditure include all legitimate expenditure, similar to those mentioned above under legitimate recognisable training expenses.

5. Learning Programmes Matrix

Cat.	Programme	Narrative description	Delivery mode	Learning site	Learning achievement
A	Bursaries	Instruction-based theoretical instruction alone – formally assessed by the institution	Institutional instruction	Institutions such as universities and colleges, schools, ABET providers	Recognised theoretical knowledge resulting in the achievement of a degree, diploma or certificate issued by an accredited or registered formal institution of learning

Cat.	Programme	Narrative description	Delivery mode	Learning site	Learning achievement
B	Internships	Instruction-based theoretical instruction as well as some practical learning with an employer or in a simulated work environment – formally assessed through the institution	Mixed mode delivery with institutional instruction as well as supervised learning in an appropriate workplace or simulated work environment	Institutions such as universities and colleges, schools, ABET providers and workplace	Theoretical knowledge and workplace experience with set requirements resulting in the achievement of a degree, diploma or certificate issued by an accredited or registered formal institution of learning
C	Learnerships	Recognised or registered structured experiential learning in the workplace that is required after the achievement of a qualification – formally assessed by a statutory occupational or professional body	Structured learning in the workplace with mentoring or coaching	Workplace	Occupational or professional knowledge and experience formally recognised through registration or licensing
D	Learnerships or apprenticeships	Occupationally directed instructional and work-based learning programme that requires a formal contract – formally assessed by an accredited body	Institutional instruction together with structured, supervised experiential learning in the workplace	Institution and workplace	Theoretical knowledge and workplace learning, resulting in the achievement of a South African Qualifications Authority registered qualification, a certificate or other similar occupational or professional qualification issued by an accredited or registered formal institution of learning

Cat.	Programme	Narrative description	Delivery mode	Learning site	Learning achievement
E	Work-integrated learning	Occupationally directed instructional and work-based learning programme that does not require a formal contract – formally assessed by an accredited body	Structured, supervised experiential learning in the workplace which may include some institutional instruction	Workplace, some institutional as well as ABET providers	Credits awarded for registered unit standards, continued professional development, improved performance or skills (e.g. evidence of outputs based on Performance Development Programme)
F	Informal training	Occupationally directed informal instructional programmes	Structured information sharing or direct instruction involving workshops, seminars and conferences and short courses	Institutions, conferences and meetings	Continuing professional development, attendance certificates and credits against registered unit standards (in some instances)
G	Informal training	Work-based informal programmes	Informal training	Workplace	Increased understanding of job or work context or improved performance or skills

6. Bonus points

As stated earlier in the document, the vision of the CA Charter is to grow the number of Black People in the CA profession to reflect the country's population demographics. While recognising that the definition of Black People includes Indian people, it is noted that the section on statistics shows that the CA profession is overrepresented in terms of Indian and White CA numbers. Accordingly, the CA Charter Council is incentivising Measured Entity's by means of these bonus points to achieve greater representation of African and Coloured people. The statistical overrepresentation of Indian people will be monitored annually and as soon as it is corrected, the full five bonus points will accrue in respect of all Black People as defined.

7. Measurement of Skills Development indicators: Indicator 3.1.1

The Skills Development criteria with regard to Skills Development expenditure on Learning Programmes specified in the Learning Programmes Matrix for Black People is calculated by following the sub-calculations below.

The measurement criteria for this target is broken down according to the relevant EAP statistics, that is, splitting the compliance targets and points in proportion to the EAP statistics.

The EAP statistics are reporting on the following race groups:

Statistic	Abbreviation
African Male	AM
African Female	AF
Coloured Male	CM
Coloured Female	CF
Indian Male	IM
Indian Female	IF
White Male	WM
White Female	WF

The maximum points per race group needs to be adhered to in order to achieve the outcomes of the code. These calculations will need to be repeated for every race group due to the maximum score for each race group.

The first parameter to be defined is the percentage of spend on Black Employees in the Measured Entity as a percentage of the Leviable Amount. The formula to calculate this will need to be repeated six times, for each of the six Black EAP statistics.

Let

$$\% \text{ Spend}_{\text{AM}} = \frac{\text{Spend on AM Employees}}{\text{Leviable Amount}}$$

$$\% \text{ Spend}_{\text{AF}} = \frac{\text{Spend on AF Employees}}{\text{Leviable Amount}}$$

$$\% \text{ Spend}_{\text{CM}} = \frac{\text{Spend on CM Employees}}{\text{Leviable Amount}}$$

$$\% \text{ Spend}_{\text{CF}} = \frac{\text{Spend on CF Employees}}{\text{Leviable Amount}}$$

$$\% \text{ Spend}_{\text{IM}} = \frac{\text{Spend on IM Employees}}{\text{Leviable Amount}}$$

$$\% \text{ Spend}_{\text{IF}} = \frac{\text{Spend on IF Employees}}{\text{Leviable Amount}}$$

Where RG = Race group

% Spend_{RG} = Percentage of spend on Black Employees in the Measured Entity for the specific race group

Spend on RG = Rand value of Skills Development expenditure on Learning Programmes specified in the Learning Programme Matrix for the specified race group

Leviable Amount = As defined in Appendix 1

Due to the Codes not awarding points for meeting the EAP statistics for the White race group, the EAP statistics need to be adjusted to exclude the White categories. The following formula shows how this is accomplished.

Let

$$\text{ADJ EAP}_{\text{AM}} = \frac{\text{EAP}(\text{AM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{AF}} = \frac{\text{EAP}(\text{AF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{CM}} = \frac{\text{EAP}(\text{CM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{CF}} = \frac{\text{EAP}(\text{CF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{IM}} = \frac{\text{EAP}(\text{IM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{IF}} = \frac{\text{EAP}(\text{IF})}{\text{EAP}(\text{Sum})}$$

Where $\text{ADJ EAP}_{\text{RG}}$ = Adjusted EAP for a specific race group

$\text{EAP}(\text{RG})$ = EAP statistic for the calculated race group

$\text{EAP}(\text{Sum})$ = Sum of published EAP statistics for all Black race groups (AM + AF + CM + CF + IM + IF)

Since the calculation for each of the race groups needs to be done individually, the compliance target also needs to be split in proportion to the EAP statistics. This formula is defined below:

Let

$$\text{SCT}_{\text{AM}} = \text{ADJ EAP}_{\text{AM}} \times \frac{\text{Compliance target}}{100}$$

$$\text{SCT}_{\text{AF}} = \text{ADJ EAP}_{\text{AF}} \times \frac{\text{Compliance target}}{100}$$

$$\text{SCT}_{\text{CM}} = \text{ADJ EAP}_{\text{CM}} \times \frac{\text{Compliance target}}{100}$$

$$\text{SCT}_{\text{CF}} = \text{ADJ EAP}_{\text{CF}} \times \frac{\text{Compliance target}}{100}$$

$$\text{SCT}_{\text{IM}} = \text{ADJ EAP}_{\text{IM}} \times \frac{\text{Compliance target}}{100}$$

$$\text{SCT}_{\text{IF}} = \text{ADJ EAP}_{\text{IF}} \times \frac{\text{Compliance target}}{100}$$

Where	STC_{RG}	=	Split compliance target for race group
	$ADJ\ EAP_{RG}$	=	Adjusted EAP for the race group as calculated above
	Compliance target	=	Compliance target as specified in Paragraph 12.2.3 Indicator 3.1.1

The points allocated for the measurement criteria will also be split in proportion to the EAP statistics. The split points for the measurement criteria represent the maximum allowable points for the race groups, and must be enforced as such. The formula for calculating the maximum allowable points is shown below.

$$MAP_{AM} = ADJ\ EAP_{AM} \times \text{points}$$

$$MAP_{AF} = ADJ\ EAP_{AF} \times \text{points}$$

$$MAP_{CM} = ADJ\ EAP_{CM} \times \text{points}$$

$$MAP_{CF} = ADJ\ EAP_{CF} \times \text{points}$$

$$MAP_{IM} = ADJ\ EAP_{IM} \times \text{points}$$

$$MAP_{IF} = ADJ\ EAP_{IF} \times \text{points}$$

Where MAP = Maximum allowable points for a race group

Points = Weighting points as specified in Paragraph 12.2.3 Indicator 3.1.1

The achieved score per race group ($score_{RG}$) will be calculated using the above four equations. The formula must be completed for each race group using the four results from above for each race group. The formula is shown below:

$$Score_{AM} = \frac{\%Spend_{AM}}{STC_{AM}} \times MAP_{AM}$$

$$Score_{AF} = \frac{\%Spend_{AF}}{STC_{AF}} \times MAP_{AF}$$

$$Score_{CM} = \frac{\%Spend_{CM}}{STC_{CM}} \times MAP_{CM}$$

$$Score_{CF} = \frac{\%Spend_{CF}}{STC_{CF}} \times MAP_{CF}$$

$$Score_{IM} = \frac{\%Spend_{IM}}{STC_{IM}} \times MAP_{IM}$$

$$Score_{IF} = \frac{\%Spend_{IF}}{STC_{IF}} \times MAP_{IF}$$

Note that the score per race group may not exceed the maximum allowable points for that race group. The following shows how the total score for Skills Development expenditure on Learning Programmes specified in the Learning Programme Matrix for Black People is calculated:

$$\text{Total Score} = \text{Score}_{\text{AM}} + \text{Score}_{\text{AF}} + \text{Score}_{\text{CM}} + \text{Score}_{\text{CF}} + \text{Score}_{\text{IM}} + \text{Score}_{\text{IF}}$$

8. Measurement of Skills Development indicators: Indicator 3.3

The Skills Development criteria with regard to Indicator 3.3.1, 3.3.2, 3.3.3 and 3.3.4 are calculated by following the sub-calculations below.

The measurement criteria targets for these are broken down according to the relevant EAP statistics, i.e. splitting the compliance target and points in proportion to the EAP statistics.

The maximum points per race group need to be adhered to in order to achieve the outcomes of the code. These calculations will need to be repeated for every race group due to the maximum score for each group.

The first parameter to be defined is the percentage of Black Employees in the Measured Entity for the measurement criteria. The formula to calculate this will need to be repeated six times, for each of the Black EAP statistics.

Let

$$\% \text{ Black}_{\text{AM}} = \frac{\text{Number of AM learners}}{\text{Total in all race groups}}$$

$$\% \text{ Black}_{\text{AF}} = \frac{\text{Number of AF learners}}{\text{Total in all race groups}}$$

$$\% \text{ Black}_{\text{CM}} = \frac{\text{Number of CM learners}}{\text{Total in all race groups}}$$

$$\% \text{ Black}_{\text{CF}} = \frac{\text{Number of CF learners}}{\text{Total in all race groups}}$$

$$\% \text{ Black}_{\text{IM}} = \frac{\text{Number of IM learners}}{\text{Total in all race groups}}$$

$$\% \text{ Black}_{\text{IF}} = \frac{\text{Number of IF learners}}{\text{Total in all race groups}}$$

Where RG = Race group

% Black_{RG} = Percentage of Black Employees in the Measured Entity for the specific race group

Number of RG learners = As indicated in the table below

Total of all race groups = Total of all Employees in the Measured Entity as indicated in the table below
(AM + AF + CM + CF + IM + IF + WM + WF)

Indicator	Number of RG Learners	Total
3.3.1 Number of Black People participating in Learnerships, Apprenticeships and Internships as a percentage of total Employees	Number of People participating in Learnerships, Apprenticeships and Internships	Total Employees
3.3.2 Number of Black People who have completed their Learnerships and passed the Qualifying Examinations as a percentage of Black People who have completed their Learnerships	Number of Black People who have completed their Learnerships and passed the Qualifying Examinations	Number of Black People who have completed their Learnerships
3.3.3 Number of Black People who do not have CTA at the beginning of their Learnership but have successfully completed their SAICA Learnership	Number of Black People who do not have CTA at the beginning of their Learnership but have successfully completed their SAICA Learnership	Number of People who do not have CTA at the beginning of their Learnership but have successfully completed their SAICA Learnership
3.3.4 Number of unemployed Black People participating in training specified in the Learning Programme Matrix as a percentage of number of Employees	Number of unemployed Black People participating in training specified in the Learning Programme Matrix	Total Employees

Due to the Codes not awarding points for meeting the EAP statistics for the White race group, the EAP statistics need to be adjusted to exclude the White categories. The following formula shows how this is accomplished.

Let

$$\text{ADJ EAP}_{\text{AM}} = \frac{\text{EAP}(\text{AM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{AF}} = \frac{\text{EAP}(\text{AF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{CM}} = \frac{\text{EAP}(\text{CM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{CF}} = \frac{\text{EAP}(\text{CF})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{IM}} = \frac{\text{EAP}(\text{IM})}{\text{EAP}(\text{Sum})}$$

$$\text{ADJ EAP}_{\text{IF}} = \frac{\text{EAP}(\text{IF})}{\text{EAP}(\text{Sum})}$$

Where	$ADJ\ EAP_{RG}$	=	Adjusted EAP for a specific race group
	$EAP(RG)$	=	EAP statistic for the calculated race group
	$EAP(Sum)$	=	Sum of published EAP statistics for all Black race groups (AM + AF + CM + CF + IM + IF)

Since the calculation for each of the race groups needs to be done individually, the compliance target also needs to be split in proportion to the EAP statistics. This formula is defined below:

Let

$$SCT_{AM} = ADJ\ EAP_{AM} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{AF} = ADJ\ EAP_{AF} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{CM} = ADJ\ EAP_{CM} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{CF} = ADJ\ EAP_{CF} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{IM} = ADJ\ EAP_{IM} \times \frac{\text{Compliance target}}{100}$$

$$SCT_{IF} = ADJ\ EAP_{IF} \times \frac{\text{Compliance target}}{100}$$

Where	STC_{RG}	=	Split compliance target for race group
	$ADJ\ EAP_{RG}$	=	Adjusted EAP for the race group as calculated above
	Compliance target	=	Compliance target as specified in Paragraph 12.2.3 Indicator 3.3.1, 3.3.2, 3.3.3 and 3.3.4

The points allocated for the measurement criteria will also be split in proportion to the EAP statistics. The split points for the measurement criteria represent the maximum allowable points for the race groups, and must be enforced as such. The formula for calculating the maximum allowable points is shown below.

$$MAP_{AM} = ADJ\ EAP_{AM} \times \text{points}$$

$$MAP_{AF} = ADJ\ EAP_{AF} \times \text{points}$$

$$MAP_{CM} = ADJ\ EAP_{CM} \times \text{points}$$

$$MAP_{CF} = ADJ\ EAP_{CF} \times \text{points}$$

$$\text{MAP}_{\text{IM}} = \text{ADJ EAP}_{\text{IM}} \times \text{points}$$

$$\text{MAP}_{\text{IF}} = \text{ADJ EAP}_{\text{IF}} \times \text{points}$$

Where MAP = Maximum allowable points for a race group

Points = Weighting points as specified in Paragraph 12.2.3 Indicator 3.3.1, 3.3.2, 3.3.3 and 3.3.4

The achieved score per race group (score_{RG}) will be calculated using the above four equations. The formula must be completed for each race group using the four results from above for each race group. The formula is shown below:

$$\text{Score}_{\text{AM}} = \frac{\% \text{Black}_{\text{AM}}}{\text{STC}_{\text{AM}}} \times \text{MAP}_{\text{AM}}$$

$$\text{Score}_{\text{AF}} = \frac{\% \text{Black}_{\text{AF}}}{\text{STC}_{\text{AF}}} \times \text{MAP}_{\text{AF}}$$

$$\text{Score}_{\text{CM}} = \frac{\% \text{Black}_{\text{CM}}}{\text{STC}_{\text{CM}}} \times \text{MAP}_{\text{CM}}$$

$$\text{Score}_{\text{CF}} = \frac{\% \text{Black}_{\text{CF}}}{\text{STC}_{\text{CF}}} \times \text{MAP}_{\text{CF}}$$

$$\text{Score}_{\text{IM}} = \frac{\% \text{Black}_{\text{IM}}}{\text{STC}_{\text{IM}}} \times \text{MAP}_{\text{IM}}$$

$$\text{Score}_{\text{IF}} = \frac{\% \text{Black}_{\text{IF}}}{\text{STC}_{\text{IF}}} \times \text{MAP}_{\text{IF}}$$

Note that the score per race group may not exceed the maximum allowable points for that race group. The following shows how the total score for the number of Black People participating in Learnerships, Apprenticeships and Internships **OR** the number of unemployed Black People participating in training specified in the Learning Programme Matrix is calculated:

$$\text{Total Score} = \text{Score}_{\text{AM}} + \text{Score}_{\text{AF}} + \text{Score}_{\text{CM}} + \text{Score}_{\text{CF}} + \text{Score}_{\text{IM}} + \text{Score}_{\text{IF}}$$

9. Measurement of Skills Development indicators: Indicator 3.1.2, 3.2 and 3.4

This equation explains the method of measurement of the criteria dealing with Skills Development expenditure with regard to Black Employees with disabilities and the number of Black People absorbed by the Measured Entity:

$$A = \frac{B}{C} \times D$$

- Where A = Score for the measurement category indicator
- B = Percentage of spend in the measurement category who are Black Disabled Employees;
 = Percentage of spend on bursaries;
 = Percentage of people absorbed in the measurement category who are Black People;
 = Percentage of people absorbed in the measurement category who are African and Coloured People
- C = Compliance target as specified in Paragraph 12.2.3 Indicator 3.1.2, 3.2 and 3.4
- D = Weighting points as specified in the Paragraph 12.2.3 Indicator 3.1,2, 3.2, 3.4

12.2.4 Enterprise and Supplier Development Scorecard

By means of the indicators listed below, the objective is to measure the extent to which the CA Sector buys goods and services from suppliers with strong B-BBEE recognition levels. The intention of this scorecard is to strengthen local procurement from Black Owned QSEs and EMSs so as to increase procurement from local suppliers in order to support employment creation.

This is the section of the scorecard to which meaningful contributions by the CA Sector are most limited in scope. While recognising the need for the CA Sector to contribute to the development of Black enterprises that provide goods and services to the sector, the nature and unique structure of the profession is such that a large portion of the procurement spend is not discretionary. This applies particularly to member firms of global networks. Therefore, based on sound economic principles, sectoral characteristics and empirical research in line with the principles set out in paragraph 11.4, the 25 Preferential Procurement Weighting points were reduced to 15 Weighting points. The goal of this redistribution is to contribute to the achievement of the vision of the CA profession Sector Code.

As indicated above, this is one section where the contributions of the CA Sector are limited, particularly as it is in the service industry.

The vision of the CA Sector is to grow the number of Black People in the CA profession to reflect the country's population demographics. One of the key ways in which to achieve this objective is to grow the pipeline through capacity building of the Historically Disadvantaged Universities, so as to ensure that the quality of all the degrees obtained at these institutions is on a par with those of the accredited universities. This is seen by the profession as 'Supplier Development', as these universities provide the employers with future Employees.

Accordingly, for the CA Sector it would be appropriate to split Supplier Development into another category, namely development and capacity building at Historically Disadvantaged Universities. These are at present the following 6 universities:

1. University of Fort Hare
2. University of Limpopo
3. University of Venda
4. University of the Western Cape
5. University of Zululand
6. Walter Sisulu University

All contributions made to these institutions can be monetary or non-monetary in value. The initiatives envisaged include the marking of papers, appointment of tutors, subvention of lecturer salaries and procurement of equipment to enhance the provision of education, will be recognised as Supplier Development.

In order to appropriately account for these monies, Measured Entities will be encouraged to direct their contribution through Thuthuka, indicating for what purpose the amount is paid as well as to which institution the funding should be allocated. As SAICA currently has programmes at all the Historically Disadvantaged Universities it will account to the CA Charter annually on monies received and spent.

Bursaries are not included, as these are covered by the Skills Development element.

In addition, SAICA has set up an enterprise, SAICA Enterprise Development, to assist Measured Entities in this sector with Supplier and Enterprise Development.

The Indicators and Weightings are as follows:

Indicator		Weighting points	Compliance target
4.1	Preferential procurement		
4.1.1	B-BBEE procurement spend from suppliers based on the B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	4	80%
4.1.2	B-BBEE procurement spend from suppliers who are QSE's based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	1	15%
4.1.3	B-BBEE procurement spend from EME's based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	2	15%
4.1.4	B-BBEE procurement spend from suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	6	40%
4.1.5	B-BBEE procurement spend from suppliers that are at least 30% Black Female Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	2	12%

Indicator		Weighting points	Compliance target
4.2	Bonus points		
4.2.1	B-BBEE procurement spend from Designated Group Suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	2	2%
4.3	Supplier Development		
4.3.1	Annual value of all Supplier Development Contributions made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.3.2	Annual Contributions to Historically Disadvantaged Universities made by the Measured Entity to capacitate them in developing future Black CAs as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.4	Enterprise Development		
4.4.1	Annual value of all Enterprise Development Contributions and Sector Specific Programmes made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.5	Bonus Points		
4.5.1	Average annual value of Contributions to development of Black Owned Professional Services Firms, through joint audits or sub-contracted audits in the listed company sector made by the Measured Entity as a percentage of the target	2	1% of NPAT or 0,125% of turnover
4.5.2	Graduation of one or more Enterprise Development Beneficiaries to the Supplier Development level	—	—
4.5.3	Creating one or more jobs directly as a result of Supplier Development and Enterprise Development initiatives by the Measure Entity	—	—

1. Key measurement principles

For the CA Sector Enterprise and Supplier Development Scorecard the following key measurement principles apply:

- 1.1 The Weighting points in the Enterprise and Supplier Development Scorecard represent the maximum number of points possible for each of the criteria.
- 1.2 Procurement of goods and services and any other activities that fall under Preferential Procurement will not qualify for scoring under Supplier Development and Enterprise Development and vice versa.
- 1.3 Beneficiaries of Supplier Development and Enterprise Development are EMEs or QSEs which are at least 51% Black Owned or at least 30% Black Female Owned. Furthermore, beneficiaries could include Black Owned Professional Services Firms as defined in this Charter, as a Sector Specific Programme.
- 1.4 In line with the Amended Codes of Good Practice, the Empowering Supplier Provision is now awarded automatically until further notice.

2. Sub-minimum and discounting principle

- 2.1 A Measured Entity must achieve a sub-minimum of 40% for each of the targets set out in Preferential Procurement, Supplier Development and Enterprise Development as follows:
- 2.1.1 Preferential Procurement: 40% of 15 points
 - 2.1.2 Supplier Development: 40% of 10 points
 - 2.1.3 Enterprise Development: 40% of 5 points.
- 2.2 Non-compliance with the sub-minimum will result in the overall achieved B-BBEE status level being discounted in accordance with paragraph 11.3.

3. Preferential Procurement: Key principles

- 3.1 If a Measured Entity procures goods and services from a supplier that is –
- 3.1.1 a recipient of Supplier Development Contributions from a Measured Entity that has a minimum three-year contract with the Measured Entity, the recognisable B-BBEE Procurement Spend that can be attributed to that supplier is multiplied by a factor of 1,2;
 - 3.1.2 a Black owned QSE or EME which is not a Supplier Development Beneficiary but that has a minimum three-year contract with the Measured Entity, the recognisable B-BBEE Procurement Spend that can be attributed to that supplier is multiplied by a factor of 1,2; and
 - 3.1.3 a first time supplier to the Measured Entity, the recognisable B-BBEE Procurement Spend that can be attributed to that supplier is multiplied by a factor of 1,2.

4. Preferential Procurement: Procurement spend

- 4.1 The following procurement is measurable within Total Measured Procurement spend:
- 4.1.1 All goods and services procured that comprise the cost of sales of the Measured Entity.
 - 4.1.2 All goods and services procured that comprise operational expenditure of the Measured Entity.
 - 4.1.3 All capital expenditure incurred by the Measured Entity.
 - 4.1.4 Procurement of any goods or services procured from any organs of state and public entities. Procurement of any goods or services from any organ of state and public entity that enjoys a statutory or regulated monopoly in the supply of such goods and services is excluded.
 - 4.1.5 All goods and services procured from suppliers that enjoy a monopolistic position.
 - 4.1.6 All procurements for a third party or a client, where the cost of that procurement is included as an expense in the Measured Entity's annual financial statements.
 - 4.1.7 Payments made to independent contractors and to labour brokers for services provided by individuals who are not Employees of the Measured Entity (i.e. Outsourced Labour Expenditure).
 - 4.1.8 Payments made to any post-retirement funding scheme or to a medical aid and/or similar medical insurer by a Measured Entity for its Employees, excluding any portions of such payments which are a contribution to a capital investment of the employee. The scheme or insurer must issue a certificate dividing payments between the capital investment portion and the balance to establish the amount that is measurable within Total Measured Procurement Spend.
 - 4.1.9 Any commissions or similar payments payable by a Measured Entity.

- 4.1.10 All goods and services procured in carrying out B-BBEE initiatives. The Total Measured Procurement Spend does not include the actual contribution portion recognised under Supplier Development, Enterprise Development Contributions and Socio-Economic Development, but does include any expenditure incurred in facilitating such contributions.
- 4.1.11 All goods and services procured or imported from a non-South-African source.
- 4.1.12 All goods and services procured from subsidiaries or holding companies of the Measured Entity. (B-BBEE credentials of the entity supplying goods and/or services must be confirmed by way of a valid BEE certificate.)
- 4.2 The following are the only permissible exclusions from the above Total Measured Procurement Spend:
 - 4.2.1 Any amount payable to any person which represents a lawful tax or levy imposed by an organ of the state duly authorised to impose such tax or levy, including rates imposed by a municipality or other local government.
 - 4.2.2 Salaries, wages, remunerations and emoluments as well as any amount payable to an employee as an element of their salary or wage and any emolument or similar payment paid to a director of a Measured Entity.
 - 4.2.3 All procurement for a third party or a client that is recorded as an expense in the third party or client's annual financial statements but is not recorded as such in the Measured Entity's annual financial statements.
 - 4.2.4 Empowerment related procurement is excluded if it relates to –
 - 4.2.4.1 investments in or loans to an Associated Entity; or
 - 4.2.4.2 investments, donations or loans qualifying for recognition in terms of Supplier Development, Enterprise Development or Socio-Economic Development Contributions.
 - 4.2.5 Imported goods or components for value-added production in South Africa, provided that there is no existing local production of such capital goods and services and importing these goods and services further promotes value-added production within South Africa.
 - 4.2.6 Imported goods and services where there is no local source or which has a different brand name than the local goods and services or has different technical specifications. These exclusions are subject to the Measured Entity having developed and implemented an Enterprise Development and Supplier Development plan for imported goods and services. This plan should include a clear objective, priority interventions, key performance indicators and a concise implementation plan with clearly articulated milestones.
 - 4.2.7 Where a global firm allows its local partners no discretion about the purchase of certain goods or services, such costs must be excluded from the Total Measured Procurement Spend where no equivalent local supplier exists.

5. Preferential Procurement: Measurement

A: Calculation of B-BBEE procurement spend

$A = \text{sum of } (B \times C)$

Where A = Calculated total B-BBEE procurement spend for the Measured Entity. It is equal to the sum of the result of the product of B and C for each supplier of the Measured Entity not excluded under the exclusion from Total Measured Procurement Spend

B = The value of procurement falling within Total Measured Procurement Spend and not excluded under the exclusion from Total Measured Procurement Spend from each supplier of the Measured Entity

C = The B-BBEE Procurement Recognition Level of each such supplier of the Measured Entity

B: Calculation of Preferential Procurement Contributions to B-BBEE

$A = \frac{B}{C} \times D$

Where A = The calculated Preferential Procurement score for each indicator in the scorecard

B = The total B-BBEE Procurement Spend of the Measured Entity calculated under measurement of B-BBEE Procurement Spend as a percentage of Total Measured Procurement Spend of that Measured Entity

C = Compliance target as specified in Paragraph 12.2.4 Indicator 4.1 and 4.2

D = The Weighting points as specified in Paragraph 12.2.3 Indicator 4.1 and 4.2

6. Supplier and Enterprise Development

Through the indicators listed earlier, the objectives of this section of the scorecard are to measure initiatives intended to develop Black owned suppliers and small entities that struggle to take their businesses from survivable and/or a micro level to a level of sustainability and profitability.

- 6.1 The challenges that this section of the Codes seeks to address are –
 - 6.1.1 the high failure rate amongst Black owned Start-Ups due to a lack of access to financing and other business support; and
 - 6.1.2 job creation.
- 6.2 Within the CA sector, there is recognition that in order for the Black people to play a meaningful role in the ownership of the sector, whilst contributing to the growth of the profession it is important to develop Black Owned Professional Services Firms so that they have skills, resources and access to opportunities that drive their growth and sustainability. To this end
 - 6.2.1 We encourage that Enterprise Development Initiatives be targeted to QSEs and EMEs within the CA sector; and
 - 6.2.2 We recognize that Qualifying Enterprise Development Contributions of the CA Sector also includes capacity building of a monetary and non-monetary nature for Black Owned Firms within the profession and outside the profession.

- 6.2.3 We have introduced bonus points to be awarded to Measured Entities that contribute to development of Black Owned Professional Services Firms, through joint audits or sub-contracted audits in the listed company sector as a Sector Specific Programme for the purposes of the CA Sector Scorecards.
- 6.3 The custom of establishing audit firms working with Black Owned Professional Services Firms on joint projects, with working arrangements ranging from joint assignments which are shared equally between the firms, to subcontracting arrangements where an established firm subcontracts part of the work to an emerging Black Owned Professional Services Firm, should be extended to the whole sector. At present arrangements of this nature are prevalent in servicing the public sector and in state-owned entities. They are beneficial in that Black Owned Professional Services Firms are given the opportunity to develop themselves. Established firms are encouraged to extend these arrangements to the private sector, including listed companies, and are incentivised by earning Enterprise Development and bonus points on their scorecards.
- 7. Supplier and Enterprise Development: Key principles**
- 7.1 Measured Entities are encouraged to align their Enterprise Development and Supplier Development initiatives with their supply chain requirements, thereby linking Enterprise Development and Supplier Development to Preferential Procurement.
- 7.2 Qualifying Enterprise Development and Supplier Development Contributions of any Measured Entity are recognisable on an annual basis.
- 7.3 In the case of contributions, programmes and/or initiatives that span multiple years, the total contribution amount must be divided by the number of years, and the average per year is then to be used for the Annual Contribution.
- 7.4 Measured Entities are encouraged to develop and implement an Enterprise Development plan and a Supplier Development plan for Qualifying Beneficiaries. This plan should include –
- 7.4.1 Clear objectives;
- 7.4.2 Priority interventions;
- 7.4.3 Key performance indicators; and
- 7.4.4 A concise implementation plan with clearly articulated milestones.
- 7.5 Measured Entities will not receive recognition for the same activities undertaken under Enterprise Development and Supplier Development; they will only receive recognition for one of the two.
- 7.6 No portion of the value of any Qualifying Enterprise Development and Supplier Development Contribution that is payable to the beneficiary after the date of measurement can form part of any calculation.
- 8. Supplier and Enterprise Development: Contributions**
- 8.1 Investments in Beneficiary Entities.
- 8.2 Loans made to Beneficiary Entities.
- 8.3 Guarantees given or security provided on behalf of beneficiaries.
- 8.4 Credit facilities made available to Beneficiary Entities.
- 8.5 Grant Contributions to Beneficiary Entities. This would include grant contributions made to the SAICA Enterprise Development initiative.
- 8.6 Direct costs incurred by a Measured Entity in assisting and hastening development of Beneficiary Entities.
- 8.7 Overhead costs of a Measured Entity directly attributable to Enterprise Development and Supplier Development Contributions.
- 8.8 Preferential credit terms granted by a Measured Entity to Beneficiary Entities.
- 8.9 Preferential terms granted by a Measured Entity in respect of the supply of goods or services to Beneficiary Entities.

- 8.10 Contributions made to settling service costs relating to the operational or financial capacity of Beneficiary Entities.
- 8.11 Discounts given to Beneficiary Entities in relation to the acquisition and maintenance costs associated with the grant to those Beneficiary Entities of franchise, licence, agency, distribution or other similar business rights.
- 8.12 The creation or development of capacity and expertise for Beneficiary Entities needed to manufacture or produce goods or services previously not manufactured, produced or provided in the Republic of South Africa is provided for the Government's economic growth and local Supplier Development and initiatives.
- 8.13 Facilitating access to credit for Beneficiary Entities without access to similar credit facilities through traditional means owing to a lack of credit history, high risk or collateral.
- 8.14 Provision of training or mentoring to suitably qualified entities or individuals to Beneficiary Entities which will assist the Beneficiary Entities to increase their operational or financial capacity.
- 8.15 Maintaining an Enterprise Development and Supplier Development unit which focuses exclusively on support for Beneficiary Entities or candidate Beneficiary Entities.
- 8.16 New projects promoting beneficiation by the Measured Entity for the benefit of Enterprise Development and Supplier Development Beneficiaries.
- 8.17 Provision of preferential credit facilities to a Beneficiary Entity by a Measured Entity may constitute an Enterprise Development and Supplier Development Contribution. Examples of such contributions include, without limitation:
 - 8.17.1 Provision of finance to Beneficiary Entities at lower than commercial rates of interest;
 - 8.17.2 Relaxed security requirements or absence of security requirements for Beneficiary Entities unable to provide security for loans; and
 - 8.17.3 Settlement of accounts with Beneficiary Entities over a shorter period of time in relation to the Measured Entity's normal payment period, provided the shorter period is no longer than 15 days.
- 8.18 Providing training or mentoring to beneficiary communities by a Measured Entity. (Such contributions are measurable by quantifying the cost of time (excluding travel or commuting time) spent by staff or management of the Measured Entity in carrying out such initiatives. A clear justification, commensurate with the seniority and expertise of the trainer or mentor, must support any claim for time costs incurred.)
- 8.19 Maintaining an Enterprise Development and Supplier Development unit by the Measured Entity. (Only that portion of salaries and wages attributable to time spent by the staff in, and other expenses related to, promoting and implementing Enterprise Development and Supplier Development constitute contributions.)
- 8.20 Payments made by the Measured Entity to suitably qualified and experienced third parties to perform Enterprise Development and Supplier Development on behalf of the Measured Entity.
- 8.21 For the Bonus Points: Actual revenue billed by a Black Owned Professional Services Firm that is voluntarily subcontracted by a Measured Entity on a professional services assignment.

9. Supplier and Enterprise Development: Monetary and non-monetary contributions

Subject always to the definition of Qualifying Enterprise Development and Supplier Development Contributions, the following monetary/non-monetary contributions will, without limitations, be considered:

- 9.1 The provision of seed or development capital.
- 9.2 Contributions made towards the settlement of the cost of services relating to the operational or financial capacity and/or efficiency levels of a Qualifying Enterprise Development and Supplier Development Beneficiary, including, without limitation:
 - 9.2.1 Professional and consulting services;
 - 9.2.2 Licensing and/or registration fees;
 - 9.2.3 Industry specific levies and/or other such fees; and
 - 9.2.4 IT services.
- 9.3 Facilitation of access to credit for Beneficiary Entities unable to access similar credit facilities through traditional means owing to a lack of credit history, high risk and/or lack of collateral.
- 9.4 Provision of training and/or mentoring to Beneficiary Entities which will assist the Beneficiary Entities to increase their operational and/or financial capacity.
- 9.5 Maintenance by the Measured Entity of an Enterprise Development and Supplier Development unit which focuses exclusively on support of Beneficiary Entities or candidate Beneficiary Entities.
- 9.6 Provision of preferential credit facilities to a Beneficiary Entity by a Measured Entity may constitute a Qualifying Enterprise Development and Supplier Development Contribution. Examples of such contributions include, without limitation:
 - 9.6.1 Provision of finance to Beneficiary Entities at rates of interest below the applicable rate. Such contributions will be measured as the value of the differential between the actual interest rate provided to the Beneficiary Entity and the applicable rate; and
 - 9.6.2 Relaxed security requirements or absence of security requirements for Beneficiary Entities unable to provide security for loans. Such contributions shall be measured as being 3% of any positive differential between the initial capital value of the loan and the value of security taken.
- 9.7 Settlements of accounts with Beneficiary Entities over a shorter period of time in relation to the Measured Entity's normal payment period, provided the shorter period is no longer than 15 days. Preferential payment terms which extend beyond 15 days will not qualify as Qualifying Enterprise Development and Supplier Development Contributions.
- 9.8 Provision of training and/or mentoring to a Beneficiary Entity by a Measured Entity may constitute a Qualifying Enterprise Development and Supplier Development Contribution. Such contributions will be measured by quantifying the cost of time spent by staff or management of the Measured Entity in carrying out such initiatives. Any travel or commuting time may not be included in this cost. Furthermore, a clear justification must be supplied with respect to the calculation of such time costs incurred, commensurate with the level of seniority and expertise of the trainer or mentor. Common forms of such contributions include, without limitation:
 - 9.8.1 Professional and consulting services;
 - 9.8.2 IT services; and
 - 9.8.3 Any other services which help to increase the entity's financial and/or operational capacity and which have not also been accounted for under Skills Development.

- 9.9 The maintenance of an Enterprise Development and Supplier Development unit by the Measured Entity may constitute a Qualifying Enterprise Development and Supplier Development Contribution. Common examples of such contributions include, without limitation, the salaries and wages of staff involved in the operations of such Enterprise Development and Supplier Development unit. However, only that portion of salaries and wages which relate to time spent by the staff in and the other expenses related to the promotion and implementation of Enterprise Development and Supplier Development in respect of Beneficiary Entities or candidate Beneficiary Entities should be taken into consideration under Enterprise Development and Supplier Development Contributions.

10. Enterprise and Supplier Development: Bonus Points – CA Sector

Bonus points have been set aside to encourage the extension of joint audits or sub-contracted audits with Black Owned Professional Services Firms in specifically, the listed company sector. Given the complex nature of the proposed arrangements, bonus points have been made available as an option in a menu of other options for Enterprise and Supplier development.

There is recognition that such arrangements could be complex and cognisance should be taken of the following:

- 10.1 Independence;
- 10.2 Confidentiality;
- 10.3 Sharing of assignment risk; and
- 10.4 Client consent which will be required.

11. Enterprise Development and Supplier Development: Benefit Factor Matrix

Qualifying Contribution type	Contribution amount	Benefit Factor
Grant and related contributions		
Grant contribution	Full grant amount	100%
Direct cost incurred in supporting Enterprise Development and Supplier Development	Verifiable cost (including both monetary and non-monetary)	100%
Discounts in addition to normal business practices supporting Enterprise Development and Supplier Development	Discount amount (in addition to normal business discount)	100%
Overhead costs incurred in supporting Enterprise Development and Supplier Development (including people appointed in Enterprise Development and Supplier Development)	Verifiable cost (including both monetary and non-monetary)	70%

Qualifying Contribution type	Contribution amount	Benefit Factor
Loans and related contributions		
Interest-free loan with no security requirements supporting Enterprise Development and Supplier Development	Outstanding loan amount	70%
Standard loan to Enterprise Development and Supplier Development Beneficiaries	Outstanding loan amount	50%
Guarantees provided on behalf of a Beneficiary Entity	Guarantee amount	3%
Lower interest rate	Outstanding loan amount	Prime rate – actual rate
Equity investments and related contributions		
Minority investment in Enterprise Development and Supplier Development Beneficiaries	Investment amount	70%
Enterprise Development and Supplier Development investment with lower dividend to financier	Investment amount	Dividend rate of ordinary shareholders – actual dividend rate of contributor
Contributions made in the form of human resource capacity		
Professional services rendered at no cost and supporting Enterprise Development and Supplier Development	Commercial hourly rate of professional	60%
Professional services rendered at a discount and supporting Enterprise Development and Supplier Development	Value of discount based on commercial hourly rate of professional	60%
Time of Employees of Measured Entity productively deployed in assisting beneficiaries	Monthly salary divided by 160	60%
Contributions made in the form of development and support of the growth of Black Owned Professional Services Firms – Bonus Points		
Joint audits or sub-contracted audits with a Black Owned Professional Services Firm in the listed company sector	Value of fees accruing to the Black Owned Professional Services Firm.	100%
Other contributions		
Shorter payment periods for Supplier Development	Percentage of invoiced amount X 15% (being an approximation of the cost of short-term financing)	Percentage being 15 days less the number of days from invoice to payment Maximum points that can be scored is 15% of 10 points

12. Supplier and Enterprise Development: Measurement

$$A = \frac{B}{C} \times D$$

Where A = the score achieved in respect of the Qualifying Contributions made by the Measured Entity

B = the value of all Qualifying Contributions made by the Measured Entity measured from the commencement of the effective date of the CA Charter Sector Code to the date of measurement

C = Compliance target as specified in Paragraph 12.2.4 for Indicator 4.3, 4.4 and 4.5

D = Weighting points as specified in Paragraph 12.2.4 Indicator 4.3, 4.4 and 4.5

12.2.5 The Socio-Economic Development (SED) Scorecard

The objective of this section is to measure initiatives that contribute towards SED or to Sector Specific Programmes that promote access to the economy for Black People. The challenges which this section of the scorecard seeks to address can be summarised as follows:

1. The majority of Black People in South Africa are still unable to access the mainstream economy owing to poverty and a lack of education.
2. The most critical aspect of this Element is that SED initiatives should result in sustainable economic participation by its intended beneficiaries and discourage dependence on hand-outs.

The Indicators and Weightings are as follows:

Indicator	Weighting points	Compliance target
5.1 Annual value of all SED Contributions by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover

1. Key measurement principles

For the CA Sector SED Scorecard the following key measurement principles apply:

SED Contributions consist of monetary or non-monetary contributions actually initiated and implemented in favour of beneficiaries of an Entity with the specific objective of facilitating income generating activities for targeted beneficiaries.

The full value of SED Contributions made to beneficiaries is recognisable if at least 75% of the value directly benefits Black People.

If less than 75% of the full value of SED Contributions directly benefits Black People, the value of the contribution made multiplied by the percentage that benefits Black People is recognisable.

- 1.1 SED Contributions include the following:
 - 1.1.1 Current grant contributions to beneficiaries of SED Contributions;
 - 1.1.2 Guarantees or security provided for beneficiaries;
 - 1.1.3 Preferential terms granted for the supply of goods or services to beneficiary communities;
 - 1.1.4 Training or mentoring, in the case of the CA Sector capacity building of financial management skills, where the portion of salaries and wages attributable to time spent by staff as well as other expenses related to the training and mentoring activities would form part of the SED Contributions. This cannot be double counted under Skills Development.
 - 1.1.5 Payments made by Measured Entities to third parties to perform SED on behalf of the Measured Entity;
 - 1.1.6 Direct costs as well as overhead costs incurred by a Measured Entity directly attributable to SED Contributions or incurred in assisting beneficiaries;
 - 1.1.7 Development capital advanced to beneficiary communities;
- 1.2 Maintaining an SED unit by the Measured Entity – only that portion of salaries and wages attributable to time spent by the staff in, and other expenses related to, promoting and implementing SED Programmes; and
- 1.3 Payments made by the Measured Entity to third parties to perform SED on behalf of the Measured Entity.

The Measured Entities shall be entitled to receive recognition for any SED Contribution, provided that it is possible to quantify such contributions by attaching a monetary value, using a Standard Valuation Method (see the Benefit Factor Matrix below).

SED Contributions of any Measured Entity are recognisable annually. Thus no portion of the value of any SED Contributions that is payable to the beneficiary after the date of the measurement can form part of any calculation.

2. Benefit Factor Matrix

Qualifying Contribution type	Contribution amount	Benefit Factor
<i>Grant and related contributions</i>		
Grant contribution	Full grant amount	100%
Direct cost incurred in supporting SED, sector specific initiatives or qualifying SED Contributions	Verifiable cost (including both monetary and non-monetary)	100%
Discounts in addition to normal business practices supporting SED, sector specific initiatives or approved SED Contributions	Discount amount (in addition to normal business discount)	100%
Overhead costs incurred in supporting SED, sector specific initiatives or qualifying SED Contributions	Verifiable costs (including both monetary and non-monetary)	80%
<i>Contributions in the form of human resource capacity</i>		
Professional services rendered at no cost supporting SED, sector specific initiatives or qualifying SED Contributions	Commercial hourly rate of professional	80%
Professional services rendered at a discount supporting SED, sector specific initiatives or qualifying SED Contributions	Value of discount based on commercial hourly rate of professional	80%

Qualifying Contribution type	Contribution amount	Benefit Factor
Time of Employees of Measured Entity productively deployed in assisting beneficiaries and supporting SED, sector specific initiatives or qualifying SED Contributions	Monthly salary divided by 160	80%

3. Measurement of SED indicators

$$A = \frac{B}{C} \times D$$

Where A = the score achieved in respect of the SED Contributions made by the Measured Entity

B = the annual value of all Qualifying Contributions made by the Measured Entity

C = the compliance Target for SED Contributions as specified in the scorecard
Compliance target as specified in Paragraph 12.2.5 for Indicator 5.1

D = Weighting points as specified in Paragraph 12.2.5 for Indicator 5.1

13 THE QSE SCORECARD FOR THE CA SECTOR

The following table represents the QSE Scorecard:

Element	Codes of Good Practice	CA Sector
Ownership	25 points	25 points
Management Control	15 points	15 points
Skills Development	25 points	35 points
Enterprise and Supplier Development	30 points	20 points
Socio-Economic Development Contributions	5 points	5 points
Total	100 points	100 points

13.1 THE CA SECTOR QSE SCORECARD

Indicator	Weighting points	Compliance target
1. Ownership		
1.1 Voting Rights		
1.1.1 Exercisable Voting Rights in the Entity in the hands of Black People	9	32.5%
1.1.2 Exercisable Voting Rights in the Entity in the hands of Black Females	4	13%
1.2 Economic Interest		
1.2.1 Economic Interest in the Entity to which Black People are entitled	8	32.5%
1.2.2 Economic Interest in the Entity to which of Black Females are entitled	4	13%
1.2.3 Economic Interest to which New Entrants or Black Designated Groups are entitled	—	—
1.3 Realisation points		
1.3.1 Net Value	—	—
Total points	25	
2. Management Control		
2.1 Executive Management		
2.1.1 Black representation at Executive Management level	5	50%
2.1.2 Black Female representation at Executive Management level	2	25%
2.2 Senior, Middle and Junior Management		
2.2.1 Black representation at Senior, Middle and Junior Management level	6	60%
2.2.2 Black Female representation at Senior, Middle and Junior Management level	2	30%
Total points	15	

Indicator		Weighting points	Compliance target
3. Skills Development			
3.1	Skills Development Expenditure on any programme specified in the Learning Programmes Matrix –		
3.1.1	For Black People as a percentage of Leviable Amount	15	3%
3.1.2	For Black Females as a percentage of Leviable Amount	7	1%
3.1.3	Black People with disabilities as a percentage of Leviable Amount	3	0.15%
3.2	Bursary expenditure		
3.2.1	Specific bursary expenditure on current and potential Black Employees, which includes amounts spent on the Thuthuka Education Upliftment Fund, as a percentage of NPAT or turnover	5	4% of NPAT or 0,5% of turnover
3.3	Learnerships, Apprenticeships and Internships		
3.3.1	Number of Black People participating in Learnerships, Apprenticeships and Internships as a percentage of total Employees	5	2.5%
3.4	Bonus points		
3.4.1	Number of Black People absorbed by the Measured Entity and/or industry at the end of the Learnership programme	5	100%
Total points (excluding bonus points)		35	
4. Enterprise and Supplier Development			
4.1	Preferential Procurement		
4.1.1	B-BBEE procurement spend from suppliers based on the B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	7	60%
4.1.2	B-BBEE procurement spend from suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	3	15%
4.2	Bonus points		
4.2.1	B-BBEE procurement spend from Designated Group Suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	1	1%

Indicator		Weighting points	Compliance target
4.3	Supplier Development		
4.3.1	Annual value of all Supplier Development Contributions made by the Measured Entity as a percentage of the target OR Annual Contributions to Historically Disadvantaged Universities made by the Measured Entity to capacitate them in developing future Black CAs as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.4	Enterprise Development		
4.4.1	Annual value of all Enterprise Development Contributions and Sector Specific Programmes made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.5	Bonus points		
4.5.1	Graduation of one or more Enterprise Development Beneficiaries to the Supplier Development level	1	—
4.5.2	Creating one or more jobs directly as a result of Supplier Development and Enterprise Development initiatives by the Measured Entity	1	—
Total points (excluding bonus points)		20	
5. Socio-Economic Development			
5.1	Annual value of all Socio-Economic Development Contributions made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover
Total points		5	

13.2 APPLICATION OF THE CA SECTOR QSE SCORECARD

13.2.1 The QSE Ownership Scorecard

The Ownership Element measures the effective ownership of Measured Entities by Black People. It is measured on the basis of the following Indicator Weightings:

Indicator	Weighting points	Compliance target
1.1 Voting Rights		
1.1.1 Exercisable Voting Rights in the Entity in the hands of Black People	9	32.5%
1.1.2 Exercisable Voting Rights in the Entity in the hands of Black Females	4	13%
1.2 Economic Interest		
1.2.1 Economic Interest in the Entity to which Black People are entitled	8	32.5%
1.2.2 Economic Interest in the Entity to which Black Females are entitled	4	13%
1.2.3 Economic Interest to which New Entrants or Black Designated Groups are entitled	—	—
1.3 Realisation points		
1.3.1 Net Value	—	—

1. Key measurement principles

For the CA Sector Ownership QSE Scorecard the following key measurement principles apply:

- 1.1 Key Measurement Principles, interpretations and calculations under paragraph 12.2.1 are applicable
- 1.2 Sub-minimum and discounting principles under paragraph 11.3 and 12.2.1 are applicable

13.2.2 The QSE Management Control Scorecard

The Management Control Element measures the effective control of Measured Entities by Black People.

Indicator	Weighting points	Compliance target
2.1 Executive Management		
2.1.1 Black representation at Executive Management level	5	50%
2.1.2 Black Female representation at Executive Management level	2	25%
2.2 Senior, Middle and Junior Management		
2.2.1 Black representation at Senior, Middle and Junior Management level	6	60%
2.2.2 Black Female representation at Senior, Middle and Junior Management level	2	30%

1. Key measurement principles

- 1.1 For the CA Sector Management QSE Scorecard the following key measurement principles apply.
- 1.2 Key Measurement Principles and interpretations under paragraph 12.2.2 are applicable

2. Demographic representation

- 2.1 The demographic of Black people as defined in the Regulations of the Employment Equity Act and Commission on Employment Equity report are not applicable to the QSE Management Scorecard.

3. Measurement of Management Control

$$A = \frac{B}{C} \times D$$

Where A = Score for the Management Indicator

B = Number of the measurable category of Black Executive (or Black Female Executive) or Black Senior, Middle or Junior Management (or Black Female Senior, Middle or Junior Management) as a percentage of the total number of Executive Management or Senior, Middle or Junior Management of the Measured Entity

C = Compliance Target as specified in Paragraph 13.2.2

D = Weighting points as specified in Paragraph 13.2.2

13.2.3 The QSE Skills Development Scorecard

Through the indicators listed below the objective is to measure initiatives implemented by the CA Sector (employers) that are targeted at the promotion of competencies of Black People within each enterprise.

The Skills Development Element of the QSE scorecard is a far less complex version of the Skills Development Element of the Generic Scorecard. However, the Learning Programmes Matrix which broadly defines the training initiatives is also applicable to the QSE.

In order to contribute to the achievement of the vision of the CA profession Sector Code and based on sound economic principles, sectoral characteristics and empirical research in line with the principles set out in paragraph 11.3, ten additional Weighting points were allocated to the Skills Development scorecard.

Five Weighting points have been allocated to one specific indicator, namely bursary expenditure. The CA Sector aim of improving the pipeline numbers with the ultimate objective of increasing the output number of qualified CA(SA)s will only become possible if more funds are allocated to providing Black learners with bursaries. This was the motivation for the increase in the focus on Skills Development expenditure.

The other five Weighting points were allocated to the number of Black People participating in Learnerships, as this is a core requirement for becoming a CA(SA).

Indicator		Weighting points	Compliance target
3.1 Skills Development Expenditure on any programme specified in the Learning Programmes Matrix –			
3.1.1	For Black People as a percentage of Leivable Amount	15	3%
3.1.2	For Black Females as a percentage of Leivable Amount	7	1%
3.1.3	Black People with disabilities as a percentage of Leivable Amount	3	0.15%
3.2 Bursary expenditure			
3.2.1	Specific bursary expenditure on current and potential Black Employees, which includes amounts spent on the Thuthuka Education Upliftment Fund, as a percentage of NPAT or turnover	5	4% of NPAT or 0,5% of turnover
3.3 Learnerships, Apprenticeships and Internships			
3.3.1	Number of Black People participating in Learnerships, Apprenticeships and Internships as a percentage of total Employees	5	2.5%
3.4 Bonus points			
3.4.1	Number of Black People absorbed by the Measured Entity or industry at the end of the Learnership programme	5	100%

1. Key measurement principles

For the CA Sector Skills Development QSE Scorecard the following key measurement principles apply:

- 1.1 Key Measurement Principles and interpretation under paragraph 12.2.3 are applicable.
- 1.2 Sub-minimum and discounting principles under paragraph 11.3 and 12.2.3 are applicable.
- 1.3 The demographic representation of Black people as defined in the Regulations of the EE Act and the Commission on Employment Equity Report are not applicable to the QSE scorecard.

2. Measurement of Skills Development

$$A = \frac{B}{C} \times D$$

Where A = Score for the measurement category indicator

B = Percentage of spend in the measurement category that are Black People or Black Female
or Percentage of spend on bursaries;
or Percentage of People or Employees in the measurement category that are Black People or Employees

C = Compliance Target as specified in Paragraph 13.2.3

D = Weighting points as specified in Paragraph 13.2.3

13.2.4 The QSE Enterprise and Supplier Development Scorecard

By means of the indicators listed below, the objective is to measure the extent to which the CA Sector buys goods and services from Empowering Suppliers with strong B-BBEE recognition levels. The intention of this scorecard is to strengthen local procurement from Black Owned QSEs and EMSs so as to increase procurement from local suppliers in order to support employment creation.

This is the section of the scorecard to which meaningful contributions by the CA Sector are most limited in scope. While recognising the need for the CA Sector to contribute to the development of Black enterprises that provide goods and services to the sector, the nature and unique structure of the profession is such that a large portion of the procurement spend is not discretionary. This applies particularly to member firms of global networks. Therefore, based on sound economic principles, sectoral characteristics and empirical research in line with the principles set out in paragraph 11.4, the 20 Preferential Procurement Weighting points were reduced to 10 Weighting points. The goal of this redistribution is to contribute to the achievement of the vision of the CA profession Sector Code.

Indicator		Weighting points	Compliance target
4.1	Preferential Procurement		
4.1.1	B-BBEE procurement spend from suppliers based on the B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	7	60%
4.1.2	B-BBEE procurement spend from suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	3	15%
4.2	Bonus points		
4.2.1	B-BBEE procurement spend from Designated Group Suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition Levels as a percentage of Total Measured Procurement Spend	1	1%
4.3	Supplier Development		
4.3.1	Annual value of all Supplier Development Contributions made by the Measured Entity as a percentage of the target OR Annual Contributions to Historically Disadvantaged Universities made by the Measured Entity to capacitate them in developing future Black CAs as a percentage of the target	5	1% of NPAT or 0,125% of turnover
4.4	Enterprise Development		
4.4.1	Annual value of all Enterprise Development Contributions and Sector Specific Programmes made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover

Indicator	Weighting points	Compliance target
4.5 Bonus points		
4.5.1 Graduation of one or more Enterprise Development Beneficiaries to the Supplier Development level	1	—
4.5.2 Creating one or more jobs directly as a result of Supplier Development and Enterprise Development initiatives by the Measured Entity	1	—

1. Key measurement principles

For the CA Sector Enterprise and Supplier Development QSE Scorecard the following key measurement principles apply:

- 1.1 Key Measurement Principles, interpretation and calculations under paragraph 12.2.4 are applicable
- 1.2 Sub-minimum and discounting principles under paragraph 11.3 and 12.2.4 are applicable.
- 1.3 In line with the Amended Codes of Good Practice, the Empowering Supplier Provision is now awarded automatically until further notice.

2. Enterprise Development and Supplier Development: Benefit Factor Matrix

Qualifying Contribution type	Contribution amount	Benefit Factor
Grant and related contributions		
Grant contribution	Full grant amount	100%
Direct cost incurred in supporting Enterprise Development	Verifiable cost (including both monetary and non-monetary)	100%
Discounts in addition to normal business practices supporting Enterprise Development	Discount amount (in addition to normal business discount)	100%
Overhead costs incurred in supporting Enterprise Development (including people appointed in Enterprise Development)	Verifiable cost (including both monetary and non-monetary)	80%
Loans and related contributions		
Interest-free loan with no security requirements supporting Enterprise Development	Outstanding loan amount	100%
Standard loan to Black Owned EMEs and QSEs	Outstanding loan amount	70%
Standard loan provided to other beneficiary enterprises	Outstanding loan amount	60%
Guarantees provided on behalf of a beneficiary enterprise	Guarantee amount	3%
Lower interest rate	Outstanding loan amount	Prime rate – actual rate
Equity investments and related contributions		
Minority investment in Black Owned EMEs and QSEs	Investment amount	100%
Minority investment in other beneficiary entities	Investment amount	80%

Qualifying Contribution type	Contribution amount	Benefit Factor
Enterprise Development investment with lower dividend to financier	Investment amount	Dividend rate of ordinary shareholders – actual dividend rate of contributor
Contributions made in the form of human resource capacity		
Professional services rendered at no cost and supporting Enterprise Development	Commercial hourly rate of professional	80%
Professional services rendered at a discount and supporting Enterprise Development	Value of discount based on commercial hourly rate of professional	80%
Time of Employees of Measured Entity productively deployed in assisting beneficiaries	Monthly salary divided by 160	80%
Other contributions		
Shorter payment periods for Supplier Development	Percentage of invoiced amount multiplied by 15% (being an approximation of the cost of short-term funding)	Percentage being 15 days less the number of days from invoice to payment Maximum points that can be scored is 15% of 10 points

13.2.5 The QSE Socio-Economic Development (SED) Scorecard

Indicator	Weighting points	Compliance target
5.1 Annual value of all SED Contributions made by the Measured Entity as a percentage of the target	5	1% of NPAT or 0,125% of turnover

1. Key measurement principles

For the CA Sector Socio-Economic Development QSE Scorecard the following key measurement principles apply:

- 1.1 Key Measurement Principles, interpretation and calculations under paragraph 12.2.5 are applicable.

2. Benefit Factor Matrix

Qualifying Contribution type	Contribution amount	Benefit Factor
Grant and related contributions		
Grant contribution	Full grant amount	100%
Direct cost incurred in supporting SED, sector specific initiatives or qualifying SED Contributions	Verifiable cost (including both monetary and non-monetary)	100%
Discounts in addition to normal business practices supporting SED or sector specific initiatives	Discount amount (in addition to normal business discount)	100%
Overhead costs incurred in supporting SED or sector specific initiatives	Verifiable costs (including both monetary and non-monetary)	80%

Qualifying Contribution type	Contribution amount	Benefit Factor
Contributions in the form of human resource capacity		
Professional services rendered at no cost supporting SED or sector specific initiatives	Commercial hourly rate of professional	80%
Professional services rendered at a discount supporting SED or sector specific initiatives	Value of discount based on commercial hourly rate of professional	80%
Time of Employees of Measured Entity productively deployed in assisting beneficiaries and supporting SED or sector specific initiatives	Monthly salary divided by 160	80%

14 GUIDING PRINCIPLES FOR SPECIALISED ENTITIES

This scorecard will apply to any other entity or association that falls under the CA Sector Scope that has no Ownership Structure due to the Structure of the Organisation. This includes, but is not limited to SAICA.

The indicators and Weightings for the adjusted Generic Scorecard are as follows:

Element	CA Sector
Management Control	20 points
Skills Development	45 points
Enterprise and Supplier Development	30 points
Socio-Economic Development Contributions	5 points
Total	100 points

With reference to SAICA:

With regard to B-BBEE, SAICA has a dual role to play: In the first place, it will be to act as an overarching body to co-ordinate the efforts for the CA profession and sector, as set out in paragraph 3.

In the second place SAICA is also an organisation in its own right, which means that it, too, will need to adopt the CA Sector Code and apply it to the organisational structure of the Institute. However, in terms of code series 000, statement 004, SAICA is considered to be a specialised enterprise, which is an enterprise that has no shareholding and thus cannot be evaluated in terms of Black ownership criteria. SAICA has no owners who share in the profit of the organisation and will thus have to be evaluated and measured in terms of the adjusted Generic Scorecard.

The measure for success within the realm of transformation will be based on the Qualifying Examination (QE), where two objective targets have been set:

- That the number of candidates presenting themselves for the QE are representative, demographically, of the country's population both in terms of race and gender; and
- That the pass rate is equal across all race groups.

Achievement of these targets would be indicative of the achievement of true transformation of the profession. However, these targets cannot be accomplished simply or quickly; indeed, it requires addressing a variety of challenges at each level of a potential CA(SA)'s progress. SAICA's role in meeting the challenges facing the CA Sector is set out in section D.

SAICA will have to report to the Charter Council on its own scorecard as an organisation as well on as specific transformation initiatives assigned to it in terms of this Sector Code.

14.1 The Management Control Specialised Scorecard

Indicator		Weighting points	Compliance target
1.1	Board participation		
1.1.1	Exercisable voting rights of Black Board Members as a percentage of all Board Members	2	50%
1.1.2	Exercisable voting rights of Black Female Board Members as a percentage of all Board Members	1	25%
1.1.3	Black Executive Directors as a percentage of all Executive Directors	2	50%
1.1.4	Black Female Executive Directors as a percentage of all Executive Directors	1	25%
1.2	Other Executive Management		
1.2.1	Black Executive Management as a percentage of all Executive Management	2	60%
1.2.2	Black Female Executive Management as a percentage of all Executive Management	1	30%
1.3	Senior Management		
1.3.1	Black Employees in Senior Management as a percentage of all Senior Management	2	60%
1.3.2	Black Female Employees in Senior Management as a percentage of all Senior Management	1	30%
1.4	Middle Management		
1.4.1	Black Employees in Middle Management as a percentage of all Middle Management	2	75%
1.4.2	Black Female Employees in Middle Management as a percentage of all Middle Management	1	38%
1.5	Junior Management		
1.5.1	Black Employees in Junior Management as a percentage of all Junior Management	2	88%
1.5.2	Black Female Employees in Junior Management as a percentage of all Junior Management	1	44%
1.6	Employees with disabilities		
1.6.1	Black Employees with disabilities as a percentage of all Employees	2	2%

1. Key measurement principles

- 1.1 The compliance targets for Senior, Middle and Junior Management of the Management Control scorecard are based on the overall demographic representation of Black People as defined in the Regulations of EE Act and Commission on Employment Equity report, as amended from time to time.

- 1.2 In determining SAICA's score, the targets should be broken down into specific criteria according to the different race sub-groups, within the definition of Black and in accordance with the EE Act, and weighted accordingly.

14.2 The Skills Development Specialised Scorecard

One of SAICA's key pillars is the development of Black CAs and to grow their numbers so that the membership will ultimately be reflective of the country's population demographics.

CAs have been identified by the Department of Higher Education and Training as a priority area where more skills need to be developed. In this regard SAICA plays a critical role in bringing about transformation and growth by means of its pipeline initiatives.

As has already been stated, SAICA is a membership body and not in the business of providing Learnerships/apprenticeships. Accordingly the latter is not applicable to the body itself.

The indicators and Weightings for Skills Development are as follows:

Indicator		Weighting points	Compliance target
2.1	Skills Development Expenditure on any programme specified in the Learning Programmes Matrix –		
2.1.1	For Black People as a percentage of Leivable Amount	11	6%
2.1.2	Black employees with disabilities as a percentage of Leivable Amount	4	0,3%
2.2	Skills Development Expenditure		
2.2.1	Incurred by SAICA to develop the pipeline of Black CA's	30	2% of NPAT or 0,125% of turnover
2.3	Learnerships, Apprenticeships and Internships		
2.3.1	Number of Black People participating in Learnerships, Apprenticeships and Internships as a percentage of total Employees	–	–
2.3.2	Number of unemployed Black People participating in training specified in the Learning Programme Matrix as a percentage of number of Employees	–	–
2.4	Bonus points		
2.4.1	Number of Black People completing Learnerships absorbed by the Measured Entity and industry at the end of the Learnership programme	–	–

14.2 The Enterprise and Supplier Development Specialised Scorecard

The indicators and Weightings for the Enterprise and Supplier Development are as follows:

Indicator		Weighting points	Compliance target
3.1	Preferential procurement		
3.1.1	B-BBEE Procurement spend from all Empowering Suppliers based on the B-BEE procurement recognition levels as a percentage of total measured Procurement spend	4	80%
3.1.2	B-BBEE Procurement spend from all Empowering Suppliers that are QSEs based on the applicable B-BEE procurement recognition levels as a percentage of total measured Procurement spend	2	15%
3.1.3	B-BBEE Procurement spend from all EME's based on the B-BEE procurement recognition levels as a percentage of total measured Procurement spend	—	—
3.1.4	B-BBEE Procurement spend from Empowering Suppliers that are at least 51% Black Owned based on the applicable B-BBEE Procurement Recognition levels as a percentage of total measured Procurement spend	4	40%
3.1.5	B-BBEE Procurement spend from Empowering Suppliers that are at least 30% Black Female owned based on the applicable B-BBEE Procurement Recognition levels as a percentage of total measured Procurement spend	—	—
3.2	Bonus points		
3.2.1	B-BBEE Procurement spend from Designated Group Suppliers that are at least 51% Black Owned as a percentage of total measured Procurement spend	—	—
3.3	Supplier Development		
3.3.1	Annual value of all Supplier Development Contributions made by the Measured Entity as a percentage of the target	—	—
3.3.2	Annual Contributions to Historically Disadvantaged Universities to capacitate them in developing future Black CAs	10	1% of NPAT or 0,125% of turnover
3.4	Enterprise Development		
3.4.1	Annual value of Enterprise Development Contributions and Sector Specific Programmes made by the	10	1% of NPAT or 0,125% of turnover

Indicator		Weighting points	Compliance target
Measured Entity as a percentage of target			
3.5	Bonus points		
3.5.1	Graduation of one or more Enterprise Development Beneficiaries to graduates to the Supplier Development Level	–	–
3.5.2	Creating one or more jobs directly as a result of Supplier or Enterprise Development initiatives by the Measured Entity	–	–

1. Key measurement principles

- 1.1 As SAICA is a membership body and not in the business of procurement, SAICA's major expenses relate to salaries and travel.
- 1.2 Here the major contribution SAICA could make is in the area of Supplier Development. In this regard SAICA has set up an entity to develop Black suppliers, namely SAICA Enterprise Development. This would qualify as Enterprise Development initiatives as these are not SAICA suppliers.
- 1.3 In addition, the capacity-building projects at the Historically Disadvantaged Universities are about developing the 'suppliers' of CAs, and ensuring that their degrees are accredited.

14.4 The Socio-Economic Development Specialised Scorecard

The indicators and Weightings for the Socio-Economic Development are as follows:

Indicator	Weighting points	Compliance target
Annual value of all SED Contributions by the Measured Entity as a percentage of target	5	1% of NPAT or 0,125% of turnover

SECTION D CHALLENGES

15 CHALLENGES FACING THE CA PROFESSION

The Council has identified a number of existing challenges, based on future outcomes that are desirable for the sector as a whole. With the aid of a process of gap analysis a number of specific activities have been highlighted that are recommended to effect the transition from the current situation to the desired future situation. However, this is not intended to be an exhaustive list of recommended activities. The primary aim is to establish a CA Sector structure that reflects the demographics of South Africa, and the secondary one is to enable the sector to comply with the targets set in terms of the B-BBEE Codes of Good Practice.

While many of these activities are already being undertaken by the CA Sector and SAICA, the assumption should not be that all are presently being implemented or that they exhaust all possible courses of action for achieving the goals.

The outcomes will be measured in terms of achievement of the targets set in the Codes of Good Practice, and specifically the scorecards for the CA and QSE CA Sectors. These targets provide objective criteria against which interim advances and successes can be measured to determine to what extent implementation of the activities have contributed towards achieving the final goals.

Finally, it serves as a summary and point of departure for restructuring and development of a CA Sector that has achieved the vision of growth and empowerment of Black People in the CA profession so that they may meaningfully participate in and sustain economic growth in South Africa.

15.1 OWNERSHIP AND MANAGEMENT CONTROL

The desired future outcome that the CA Sector would like to achieve by means of the recommended activities is an increase in the percentages of Black People, and particularly Black Females and Black Designated Groups, in the ownership and management of CA entities; as well as an increase in Black CA's in the Ownership structure – measured in terms of exercisable voting rights, economic interest, Board participation (Black directors) and management positions at all levels.

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> Numerous Black professionals are leaving public practice, because of the following: <ul style="list-style-type: none"> Public practice firms have to compete with commerce and industry to fill management positions (to comply with their own B-BBEE Sector Codes) Commerce and industry offer higher salaries Public practice is associated with high risks (also with regard to litigation), which are regarded as undesirable and not 	<ul style="list-style-type: none"> To develop strategies that will ensure that more Black professionals remain in public practice To sell the auditing profession as an exciting, challenging, dynamic and viable career option because of the variety of work experiences that can be obtained To have a career development plan for Black CA(SA)s and other professionals in the firm To ensure that Black partners play a more fulfilling role in technical service deliveries and practice management

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> commensurate with rewards, when compared to other sectors ○ Inadequate career planning for qualified Black staff in firms • Black partners are required to play a disproportionately large role in business development and marketing, which leaves them with little time to focus on technical input and personal development 	<ul style="list-style-type: none"> as opposed to public relations and sales • To ensure that senior people offer effective mentoring and coaching or put effective mentoring in place for Black CA(SA)s

15.2 SKILLS DEVELOPMENT

The main area in which the CA profession can contribute to skills development is by bringing about an improvement in the number of Black People who become CA professionals. Therefore efforts for skills development will be concentrated on increasing the number of Black People, and especially Black Females, in the CA field.

The CA profession has long realised that skills development can only be achieved if Black People, and particularly Black youth, receive the necessary basic level education to enable them to become CA professionals. Their education must be based on a solid grounding from school level upwards, in the subjects related to the accounting and auditing fields. Therefore activities to bring about equity must start at school level.

Apart from the formal qualifications required for becoming a CA(SA), prospective CA(SA)s have to serve under a formal training contract. Therefore in-service training is regarded as a component of skills development here.

To achieve the targets set out in the scorecards, activities for achievement of skills development has been broken down into a number of different components:

15.2.1 Secondary education level

The aim is to create a pipeline of possible candidates for employment in the CA Sector, by contributing to the education of secondary school learners who would be eligible to enter tertiary education institutions in the field of accountancy and auditing. The target at this level is thus to increase the percentage of Black learners who enter undergraduate programmes in the accountancy field.

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> • A lack of career awareness, coupled with inadequate subject choice guidance, with the result that <ul style="list-style-type: none"> ○ insufficient Black learners know about accountancy and related positions in the profession ○ not enough learners and educators are aware of the importance of mathematics for career purposes 	<ul style="list-style-type: none"> • To increase the pool of learners for professions that need a good grounding in mathematics (maths higher grade) by improving awareness of the importance of mathematics (maths higher grade) • To increase awareness of chartered accountancy as a profession • To increase career awareness with regard to related career opportunities

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> ○ insufficient mathematics educators are available to teach this subject ○ learners do not have appropriate numeracy and English literacy skills upon entering higher education institutions • Uneven standard of education, so learners are not sufficiently prepared for the rigors of tertiary level education or working in the public practice environment 	<ul style="list-style-type: none"> • To increase the general level of business skills at secondary school level

15.2.2 Tertiary education level

With regard to the tertiary education level, the first outcome that is desired is a significant increase in the number of Black students who enrol for undergraduate and postgraduate programmes in the accountancy field. However, the success of the intervention will be measured by the number of these students who pass and achieve degrees at both levels. To further this goal, mentoring and assistance will be offered to Black students at tertiary education institutions.

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> • Poor throughput pass percentages at undergraduate and postgraduate levels amongst Black students: <ul style="list-style-type: none"> ○ Financial pressure and other related factors increases the dropout level ○ A lack of funding leads to many Black students studying on a part-time basis, which in turn means that they take longer to obtain a tertiary qualification or may not obtain such a qualification at all ○ Lack of an effective learning model – many students work hard, but not effectively ○ Lack of mentoring and monitoring of students contribute to a high dropout level and poor throughput pass percentages ○ Students have lack of exposure to business skills ○ A focus primarily on technical skills, which leave students unprepared for other skills in their business lives 	<ul style="list-style-type: none"> • To widen the scope of tertiary education to include skills training and socio-economic coping mechanisms • To increase the number and quality bursaries for the development of Black CA(SA)s and to provide more and better supervision to bursary holders • To promote interaction with Black CA(SA)s to promote ways in which they can become involved in the mentoring process at undergraduate level • To implement an 'Adopt a Student'/vacation work programme as early as possible in students' educational careers to expose them to business practices • To implement a formal programme for qualified Black CA(SA)s to lecture at universities • To increase mentoring/assistance by SAICA to non-accredited universities to help them obtain the necessary accreditation • To maintain high standards among all tertiary institutions

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> Historically Disadvantaged Universities are still unable to achieve accreditation 	

15.2.3 Qualifying Examination level

This is the final formal education level that candidates have to pass before they become CAs and RAs. The desired outcome is a dramatic increase in the numbers of Black candidates who take and pass both parts of the QE (Initial Test of Competence (ITC) and the Assessment of Professional Competence (APC)).

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> Poor pass percentages achieved by Black entrants in the QE <ul style="list-style-type: none"> CTA standards vary considerably Ineffective monitoring and interaction with tertiary institutions by SAICA to ensure consistency of standards Lack of mentoring and monitoring of trainee accountants contribute to a high dropout level and poor throughput pass percentages Perceived lack of transparency of the whole examination process (i.e. the setting, marking and adjudication of the QE) 	<ul style="list-style-type: none"> To improve the reach of the formal education programme for first-time and repeat Black QE candidates To increase the number of bursaries provided to Black students to enable them to study full time To publicise and communicate the exam setting, marking and adjudication processes of the QE To increase the membership of Black CA(SA)s on the Initial Professional Development (IPD) and Examinations committees

5.2.4 Training level

In-service training under a formal training contract is the final step towards qualification as a CA(SA), and the desired outcome is a significant increase in the number of Black trainees, and particularly Black Female trainees who enter into and complete their training contracts successfully.

Current situation/challenges	Recommended activities
<p><u>Perceptions of Black trainees</u></p> <ul style="list-style-type: none"> • Side-lining at work or biased quality work allocation, particularly regarding 'crown-jewel clients', which leads to a lack of self-esteem • Inadequate interaction and counselling by partners and managers with Black trainees • Some resistance by training offices/officers to the employment of Black trainees • That a Black trainee needs to outperform versus his White counterparts to achieve recognition • An inherent and perpetual perception that Black People are inferior and do not show initiative <p><u>Perceptions of White trainees</u></p> <ul style="list-style-type: none"> • Equating accelerated development with a discriminatory decrease in White trainees' promotional prospects <p><u>Cultural differences</u></p> <ul style="list-style-type: none"> • Lack of understanding of cultural diversity • Lack of understanding of basic business concepts (practices) and processes <p><u>Other</u></p> <ul style="list-style-type: none"> • Firms communicate impressive strategies for transformation in the media, which are not translated into practical changes in the business environment • Difficulties with office conditions and work situations by trainees who have little knowledge of or experience with (predominantly White) expectations; in particular five-year trainees taken straight from school are less likely to have acquired or experienced business skills 	<ul style="list-style-type: none"> • To find and implement specific instruments and tools (role playing, diversity training and group discussions) to <ul style="list-style-type: none"> ○ address perceptions of racism and unfairness at work among trainees ○ provide insight into cultural differences for trainees ○ introduce trainees to business and office practices (e.g. by means of the induction course of training offices) ○ implement a monitoring system in training that ensures equal access to opportunities • To put processes in place that will promote equal opportunities in the allocation of work and clients • To put a formal mechanism in place to deal with some of the perceptual challenges faced by Black trainees, e.g. an 'Equal Employment Advisory Council'

15.2.5 Employment level

Obviously, entities in the CA Sector will only be able to achieve the compliance targets on the different scorecards if the trainee accountants remain within the sector. To this end, the desired future outcome with regard to employment would be that because of satisfaction with working conditions, the Black trainees who qualify as CA(SA)s remain in the profession or in public practice for at least three years after qualification.

Current situation/challenges	Recommended activities
<p><u>Working conditions and opportunities for trainees</u></p> <ul style="list-style-type: none"> • Support and mentorship programmes are generally inadequate • Difficulties in reaching off-site audit assignments because trainees cannot afford a vehicle • Inadequate study leave is an issue for the many Black part-time trainees • A heavy financial burden with the Black trainee frequently having to support an extended family • Insufficient accredited training offices • Prospective trainees have little knowledge of Small and Medium Size Accountancy Firms and Tax and Advisory Consultancy Professions 	<ul style="list-style-type: none"> • To widen the scope of mentoring and counselling to address social-economic difficulties of trainees • To provide a work environment for trainees that is conducive to both job fulfilment and achievement of professional qualifications • To facilitate access to finances for trainees in need • To provide special skills development programmes for Black trainees to level the playing field • To ensure that students are aware of <u>all</u> career and training opportunities at <ul style="list-style-type: none"> ○ not just the bigger firms but also Small and Medium Size Firms ○ all accredited training organisations

15.3 SKILLS DEVELOPMENT – not only for future Black CA(SA)s

To ensure equitable skills development not only for trainee accountants but for all Employees within the CA Sector, the desired outcome is that the investment in skills development, in addition to the skills development levy, increases significantly in relation to the total payroll expenditure.

Two additional desirable outcomes are that there is an increase in the number of skills development programmes for support and administrative positions, and that the number of Black Employees, and particularly Black Female Employees, who hold these positions, increase. A further desired outcome is to achieve an equitable allocation with regard to the spending on prospective CA(SA)s, practising CA(SA)s and other personnel.

Current situation/challenges	Recommended activities
<p><u>Administrative and support positions</u></p> <ul style="list-style-type: none"> • Insufficient skilled and semi-skilled Black People to fill a representative number of administrative positions in firms • Insufficient skilled and semi-skilled Black People are employed in firms • There is no consolidated and comprehensive strategy aimed at the training of other personnel 	<ul style="list-style-type: none"> • To invest in skills development of Employees in other positions • To make provision for induction and training programmes for all new Employees, not just CA trainees • To provide mentoring to enable fast-track programmes for skills development of Black Employees • To create job advancement and long-term career opportunities to induce all

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> Intervention on skills development is unbalanced, with some firms spending large amounts and others only the 1% levy According to particularly smaller firms, financial and time constraints regarding skills development are the main reasons for not taking Black trainees The CA profession is regarded as a training environment for acquiring skills before moving on to positions outside the profession Most interventions in organisations in the CA Sector are directed at trainees, and little is spent on other Employees 	<p>staff (trainees and others) to stay within the profession</p>

15.4 ENTERPRISE AND SUPPLIER DEVELOPMENT

15.4.1 Preferential procurement

The target for the CA Sector is to increase procurement from level 5 to level 1 contributors, as well as procurement from suppliers that are 50% and 30% owned by Black Females.

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> Perception that service delivery by the Black organisations is poor Insufficient numbers of providers of the required services The practice of 'fronting' in order to attract business Too little is spent to actively and effectively promote growth and job creation 	<ul style="list-style-type: none"> To create awareness by Black organisations supplying the accountancy sector of the need for service excellence To ensure that procurement from Black companies becomes a matter of routine based on service excellence To implement robust, independent verification and reporting mechanisms to avoid fronting

15.4.2 Enterprise and supplier development

The aims for enterprise and supplier development in the CA Sector, is firstly to focus on development of Black Owned Firms where the desired outcome would be an increase in the number of candidates who are trained in the smaller Black Firms, the number and size of audits that are conducted jointly and an increase in the number of Black Owned Firms.

The aim is secondly to increase Black Owned entities that provide products and services to the sector and to increase the non-monetary support to small and medium entities as well as aspirant entrepreneurs.

Current situation/challenges	Recommended activities
Black Owned Firms	
<ul style="list-style-type: none"> • Hampered by a lack of funding as well as time pressures • Lack of skills for expansion among some Black Owned businesses • Smaller Black Owned Firms experience significant challenges in attracting and retaining talent (both Black and White) on the trainee and qualified professional levels, primarily due to perceived inadequate client base and resources for training • Insufficient medium size Black Firms, exacerbated by a lack of opportunities for smaller firms that would allow them to grow bigger • Rewards do not always pass proportionately to input where alliances are formed 	<ul style="list-style-type: none"> • To form a comprehensive, coordinated strategy for wealth creation and skills upgrading of Black entities by the CA Sector • To involve larger firms in the assistance with training needs of smaller firms so as to increase the level of skills in the profession and support smaller firms to train even greater numbers of CA(SA)s • To develop a proportionate plan to businesses to facilitate and encourage the appointment of joint auditors
Black Owned entities that provide products and services to the sector	
<ul style="list-style-type: none"> • Inadequate financial skills to effectively manage businesses • Lack of skills, money or knowledge to start a small business 	<ul style="list-style-type: none"> • To provide support (training, developing and implementing financial systems) to existing Black-owned SMMEs that provide products and services to the sector, so as to enhance their operational efficiencies and financial stability • To provide support (training, developing and implementing financial systems) to Black entrepreneurs seeking to establish businesses that provide products and services to the sector

15.5 SOCIO-ECONOMIC DEVELOPMENT

The CA Sector plans to achieve its compliance targets by increasing spending on SED initiatives in health, education, poverty alleviation and community development and more support of non-government organisations as well as public institutions.

Current situation/challenges	Recommended activities
<ul style="list-style-type: none"> • Socio-economic investment initiatives mostly focus on own communities and not the more disadvantaged where the need is greatest • Poor communication and coordination on initiatives • Lack of knowledge on where or how firms could become involved 	<ul style="list-style-type: none"> • SAICA to initiate coordinated, viable development projects across organisations/firms • SAICA to publicise initiatives so that all firms and organisations know how and where they can become involved • To provide support (training, workshops, secondments) to

<ul style="list-style-type: none"> • Development projects do not always result in sustainable social development • Inadequate financial management capacity in various spheres of government 	government and other public institutions on a remunerative basis
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16 ASSIGNMENT OF ACTIVITIES FOR MEETING THE CHALLENGES

In paragraph 15 above the challenges facing the CA profession were set out for the seven elements of the scorecard, namely Ownership, Management Control, Skills Development, Enterprise and Supplier Development and Socio-Economic Development.

Activities have been assigned to the different sub-sectors to address each of these challenges.

The objective of this section is to clearly set out which activities will need to be undertaken by SAICA and which by the CA Sector. These consolidated efforts should result in achieving the stated objectives of this Charter.

16.1 OWNERSHIP AND MANAGEMENT CONTROL

This portion of the scorecard concerns the ownership Elements as well as the management control element of B-BBEE. The key Element of ownership is holding an economic interest in the enterprise, which entitles the person to receive distributions or benefits. Such interest must thus represent a return on ownership in the firm. Management entails participation, in the sense of having a say in the strategy and aims of an enterprise.

Basically, the aim is to ensure the empowerment of Black People at an ownership and management levels.

The activities listed here need to be undertaken by the CA Sector in order to reach the future outcomes as stipulated.

16.2 SKILLS DEVELOPMENT

The overall objective of the Sector Code is to promote economic growth and transformation in order to create meaningful participation of Black People so as to increase equitable income distribution and equal opportunities. This will find expression in the achievement of a CA(SA) membership and sector that reflect the demographics of our country, in the areas of employment by means of skills development, from school level right through to training and Qualifying Exam level for trainee accountants, but also focussing on skills development for other positions, such as administrative and support positions.

All major stakeholders who are party to this Sector Code have a very big role to play in this particular section as this is the 'pipeline' to the delivery of the ownership and management section of the scorecard.

It will not be possible to achieve the objectives and targets set for the CA Sector and the CA profession if the 'pipeline', thus what is brought into the system, is not changed and improved.

The responsibility for activities that need to be undertaken to achieve the targets for this section are as follows:

Secondary education level

- SAICA will have primary responsibility for undertaking these activities.
- SAICA will be responsible to the Charter Council for the achievement of the objectives in this area.
- The CA Sector will also contribute their individual career awareness programmes in this area as well as other projects at school level to ensure good grades in mathematics.
- It is imperative that there is adequate and on-going consultation between all major stakeholders, and this should indeed form part of the activities, to ensure that no duplication – which could waste resources – occurs.

Tertiary education level

- SAICA will take responsibility for engaging with universities to ensure the appropriate throughput of Black students.
- Again SAICA will be responsible to the Charter Council for the achievement of the objectives in this area.
- The CA Sector will make a major contribution by providing bursaries and vacation work for students to ensure that they receive exposure to business practice.

Training

- The CA Sector has the primary responsibility for training.
- SAICA has the responsibility to create the environment for effective and efficient training within the CA Sector, by administration and assessment of an accreditation process for entities in public practice and outside public practice.
- SAICA has the responsibility to increase the training capability, within the CA Sector and South Africa as a whole, by growing organisations in commerce and industry and government platforms capable of achieving accreditation status.

Qualifying exam level

- SAICA will be the major role player with regard to undertaking activities at this level.

At the level of other (administrative support) positions

- These activities need to be undertaken by the CA Sector.

16.3 ENTERPRISE AND SUPPLIER DEVELOPMENT

16.3.1 Preferential procurement

Such procurement includes goods and services that comprise both cost of sales and operational expenditure and goods and services procured for the purpose of implementing B-BBEE initiatives. It also includes capital expenditure. The key measurement principles that must be applied in calculating both preferential procurement contributions and procurement spend for the CA Sector are set out in paragraph 12.2.5.

The activities need to be undertaken by the CA Sector.

16.3.2 Enterprise and Supplier Development

The objective is to help entities by assisting and/or accelerating their development, sustainability and ultimate financial and operational independence through the expansion of their financial and operational abilities. Development in rural communities and certain underdeveloped geographical regions is particularly encouraged.

- The activities on the development and assistance of Black Firms in private practice need to be undertaken by the CA Sector.
- The activities relating to the provision of technical assistance to Black Firms need to be undertaken by SAICA. The assistance will be in the form of training of identified individuals through targeted workshops, seminars and structured mentoring programmes, such as those offered by SAICA Enterprise Development.

16.4 SOCIO-ECONOMIC DEVELOPMENT

The aim is to develop initiatives that directly enable natural Black persons with a means of generating income for themselves. The fundamental principle is to encourage initiatives that facilitate access to the economy by Black People by making both socio-economic developments and industry specific contributions.

SAICA will create a platform that will enable Small and Medium Size Firms to participate in socio-economic development.

These activities need to be undertaken primarily by the CA Sector, supported by SAICA.

17 PRESENT AND FUTURE ACTIVITIES

17.1 SAICA'S TRANSFORMATION STRATEGY

The overall transformation objectives for the profession can only be achieved through large scale skills development initiatives that tackle the challenges at each level of a candidate's progress through the pipeline. In order to drive this process and to properly manage and account for the external funding needed to initiate such programmes, SAICA established the wholly owned, section 21 entity, the Thuthuka Education Upliftment Fund, in 2002. In 2004 the CA's Eden Trust merged its activities with that of SAICA and began operating under a new name, the Thuthuka Education Upliftment Fund Trust. A separate board of directors were appointed to oversee the governance of the donated funds.

'Thuthuka' is a Zulu verb meaning 'to develop', indicating the action-based perspective from which transformation is being driven. Since its inception in 2002, Thuthuka has grown from one provincially-based project to projects being run throughout South Africa, mainly because of its proven ability to achieve real impact by providing effective learning pathways and successful transformation programmes. While this growth is impressive and significant, nation-wide expansion at all levels is still necessary.

17.2 THE ROLE OF OTHER STAKEHOLDERS

While SAICA has made significant progress, this has been made possible by the input from its major stakeholders, namely Large, Small and Medium Size Firms, commerce and industry, universities, ABASA, AWCA, BCAP and government SETAs. All these entities are not only individually playing a role in transformation but also collectively working to achieve the strategy put in place by the SAICA Board.

SAICA's ultimate aim with regard to transformation is to grow the number of Black People and Females who could fulfil roles within the CA Sector, but it realised that this aim could only be achieved by working from the ground up to establish a 'pipeline' leading from school level to CA(SA), and ultimately partnership, level. This means firstly increasing the number of school learners who qualify for tertiary studies in accountancy, secondly ensuring that these students are successful in their studies, and finally that they also succeed in their training.

SAICA thus has a long-term shepherding role, aimed at ensuring a constant stream of learners from school to postgraduate level that is demographically balanced in terms of gender and race to enable the CA Sector to take them up into the Learnership system. SAICA has to play a major role in this Learnership system (training opportunities), too, which is aimed at expanding training to opportunities across all sectors.

17.3 FUNDING

The majority of SAICA's income is derived from membership fees. SAICA has established a transformation unit to achieve its strategic objectives, and is funding the operational costs and certain initiatives, such as salaries, rent, statutory undertakings, career awareness, business development camps and games, with such membership money. This unit serves to drive transformation initiatives using donor funding.

17.4 CHALLENGES AND IDENTIFIED STRATEGIES

The challenges and identified strategies that SAICA has already put in place and that will be expanded in the future, are set out below. These will be measured by the SAICA Board and Charter Council.

17.4.1 Education

(a) School level

CHALLENGES	STRATEGY	PROGRAMMES	MEASURES
<ul style="list-style-type: none"> A lack of career awareness and inadequate subject choice guidance, with the result that insufficient learners are aware of the importance of maths higher grade for career purposes and insufficient Black learners know about accountancy and related support positions as professions Learners do not have appropriate numeracy and literacy skills upon entering higher education institutions Uneven standard of education, so learners are not sufficiently prepared for the rigors of tertiary level education or working in the public practice environment 	<ul style="list-style-type: none"> To increase the pool of learners for the profession by improving awareness of the importance of mathematics To increase awareness of accountancy as a profession To identify talented learners for recruitment into tertiary level study 	<ul style="list-style-type: none"> Development camps EMS Educator workshops Supplementary outreach university feeder education classes (at Nelson Mandela Metropolitan University, University of the Free State, University of Pretoria, North-West University and University of KwaZulu-Natal) Career awareness (national) Olympiads (mathematics and accounting) (national) Cell phone games Parents workshops SGB involvement of members 	<ul style="list-style-type: none"> Increased number of high calibre students choosing Chartered Accountancy as a career

(b) Undergraduate level

CHALLENGES	STRATEGY	PROGRAMMES	MEASURES
<ul style="list-style-type: none"> • Poor throughput pass percentages at undergraduate and postgraduate levels amongst Black students (mainly due to socio-economic problems) • A focus primarily on technical skills, which leaves students unprepared for the life skills in their professions • Many Historically Disadvantaged Universities are still unable to achieve accreditation • A lack of funding leads to many Black students studying on a part-time basis. This in turn means that they take longer to obtain a tertiary qualification • Lack of an effective learning model – many students work hard, but not effectively • Lack of mentoring and monitoring contribute to a high dropout level and poor throughput pass percentages 	<ul style="list-style-type: none"> • To widen the scope of tertiary education to include life skill training and socio-economic coping mechanisms • To attain uniformity of standards among all tertiary institutions • To improve the provision of bursaries for the development of Black CA(SA)s • To provide more and better supervision with regard to bursaries • To provide support mechanisms for Black students at tertiary level, financially and particularly socially • To work with accredited universities in increasing the Black student numbers and pass percentages of students not on a Thuthuka programme 	<ul style="list-style-type: none"> • Capacity building programmes at University of Zululand, Walter Sisulu University and University of Venda • Thuthuka undergraduate support programme • Thuthuka University of the Western Cape programme • Full-time undergraduate bursary programme at the accredited universities that have Thuthuka programmes • Student leadership summit • nowiCAN website • Participation in university open days 	<ul style="list-style-type: none"> • Increased number of students entering tertiary institutions studying towards CA(SA) • Students numbers that are representative of the population demographics both with regard to gender and race • Pass percentages of all race and gender groups are equal

(c) Postgraduate and QE level

CHALLENGES	STRATEGY	PROGRAMMES	MEASURES
<ul style="list-style-type: none"> Poor throughput pass percentages at undergraduate and postgraduate levels amongst Black students (mainly due to socio-economic problems) Poor pass percentage achieved by Black entrants in the QE Perceived lack of transparency of the whole examination process (i.e. the setting, marking and adjudication of the QE) A focus primarily on technical skills, which leaves students unprepared for the life skills in their professional lives Many Historically Disadvantaged Universities are still unable to achieve accreditation CTA (postgraduate level study) standards vary considerably A lack of funding leads to many Black students studying on a part-time basis. This in turn 	<ul style="list-style-type: none"> To widen the scope of tertiary education to include life skill training and socio-economic coping mechanisms To attain uniformity of standards among all tertiary institutions To improve the provision of bursaries for the development of Black CA(SA)s To provide more and better supervision with regard to bursaries To provide support mechanisms for Black students at tertiary level, financially and particularly socially To ensure that (Black) students are aware of all career and training opportunities at not just the bigger firms but also Small and Medium Size Firms and all accredited training organisations To ensure, by means of the current education programmes 	<ul style="list-style-type: none"> Full-time support for post-graduate students. Students on the programme include Thuthuka Education Upliftment Fund students and other promising African and Coloured students Intensive distance learning support for Unisa post-graduate students, run by Unisa Working with the University of Limpopo towards attainment of postgraduate accreditation in 2016 Intensive part-time academic and skills support for African repeat candidates writing the SAICA ITC and APC 	<ul style="list-style-type: none"> Increased number of students entering tertiary institutions studying towards CA(SA) Students numbers that are representative of the population demographics both with regard to gender and race Pass percentages of all race and gender groups are equal Better representation of all race groups in the setting and marking of the QEs

CHALLENGES	STRATEGY	PROGRAMMES	MEASURES
<ul style="list-style-type: none"> means that they take longer to obtain a tertiary qualification Lack of an effective learning model – many students work hard, but not effectively Lack of mentoring and monitoring contribute to a high dropout level and poor throughput pass percentages 	<ul style="list-style-type: none"> and working with tertiary institutions, that Black pass percentages in the QE equate to or are better than their White counterparts To introduce a formal education programme for repeat Black QE candidates To publicise and communicate the marking and adjudication process <p>To involve more Black CA(SA)s in the setting, marking and adjudication process of the QE</p>		

17.4.2 Training

CHALLENGES	STRATEGY	PROGRAMMES	MEASURE
<ul style="list-style-type: none"> Insufficient training opportunities in commerce and industry and the public sector 	<ul style="list-style-type: none"> To put strategies in place to increase the training opportunities both with in commerce and industry and the public sector 		

17.5 BLACK ENTERPRISE DEVELOPMENT

The objective is to help Black entities within the CA Sector to accelerate their development, sustainability and ultimate financial and operational independence through the expansion of their financial and operational abilities, tasks that could be undertaken in partnership with private practice firms. However, specifically with regard to technical assistance to Black Firms, SAICA is in the position to extend help and provide assistance.

17.6 SOCIO-ECONOMIC DEVELOPMENT

The changing nature of the economic landscape in our country is resulting in a review of our values and social responsibility. It is the view of SAICA that it can play a leading role in the development of socio-economic development in South Africa. This is also in line with SAICA's mission to run and facilitate programmes to transform the profession, and to facilitate community upliftment.

PROGRAMMES	MEASURE
The Hope Factory	
The Hope Factory (Non-Profit Company) delivers Socio-Economic Development Programmes that result in mobilizing economic activity for Black South African citizens (as defined by the B-BBEE codes) as part of SAICA Nation Building transformation objectives. The main objective is to solve for unemployment by equipping individuals with the skills and abilities needed to generate income through new business opportunities. Besides creating bespoke Socio Economic Development Programmes for both private and public sector, The Hope Factory provides flagship training and mentorship programmes to help entrepreneurial individuals effectively start and operate their own businesses.	Number of businesses registered and jobs created
The Member Giving Programme	
Via this project members and firms receive the opportunity to participate in socio-economic development, by contributing to the Thuthuka Education Upliftment Fund. This is done firstly by setting up an online giving website and secondly by marketing and communicating the function of the website to members and firms.	Number of bursaries provided
Building financial capacity in the public sector	
<ul style="list-style-type: none"> SAICA will oversee projects to assist the public sector in building financial capacity where needed. The first project identified was 15 municipalities in the Gauteng area. This was a private/public sector partnership, with the 'private sector' consisting of the CA Sector. SAICA is currently overseeing the TVET college CFO and HR programme. The aim of this programme is to help improve the governance and internal controls within 50 colleges. The same will be done for the community based colleges. SAICA has just launched the School Governing Board project in Gauteng. It works with the Gauteng department of Education to improve the governance and internal controls within schools and to strengthen the financial reporting information. This has been rolled out to KZN, Western Cape, Eastern Cape and North West Province SAICA assisted the Gauteng Department of Health to obtain an unqualified audit opinion. This has been achieved and the project extended to put systems of internal controls and governance in place. This project will be run nationally. 	Improvement within the public sector

17.7 SHARING OF BEST PRACTICE

Acknowledging the sensitivity of firm specific competence information, SAICA will share best practice amongst all shareholders.

17.8 FUTURE INITIATIVES

SAICA, in consultation with all major stakeholders and the Charter Council, will continue to monitor the current transformation initiatives and where possible and appropriate introduce new programmes and projects so as to facilitate the transformation of the profession and achieve set targets.

SIGNATORIES TO THE CHARTER COUNCIL

Chairman

Sindi Koyana**Large Firms**

Dion Shango**Medium Size Firms**

Brian Eaton**Small Size Firms**

Kopano Xaba**Black Chartered Accountant
Practitioners**

Sindi Zilwa**Auditor-General**

Tsventana Mateva**National Treasury**

Karen Maree**Independent Regulatory Board for
Auditors**

Bernard Agulhas**African Women Chartered
Accountants**

Sindi Koyana**Association for the Advancement of
Black Accountants in Southern Africa**

Asanda Myataza**Members in Business**

Ismail Lambat**South African Institute
of Chartered Accountants**

Sandile Phillip

APPENDICES

APPENDIX 1 INTERPRETATIONS

This section provides a glossary of all relevant and known B-BBEE terms and definitions applicable to this Charter. Definitions marked by an asterisk (*), refer to definitions that have been extracted from Schedule 1 of Section 9(1) of the Codes of Good Practice, as amended, of the Broad-Based Black Economic Empowerment Act. Definitions marked by a double asterisk (**), refer to definitions that have been amended from Schedule 1 of Section 9(1) of the Codes of Good Practice, as amended, of the Broad-Based Black Economic Empowerment Act. Where these have been added to for the sake of clarity, the additions have been italicised.

With regard to the definitions extracted from the Codes of Good practice, the following provisions of the code will also apply to these definitions:

- 1 When interpreting the provisions of the Code, any reasonable interpretation consistent with the objectives of the Act and the B-BBEE Strategy must take precedence.
- 2 Words importing persons shall, where the context so requires or admits, include individuals, firms, partnerships, trusts, corporations, governmental bodies, authorities, agencies, unincorporated bodies of persons or associations and any organisation having legal capacity.
- 3 The schedules and annexes to the Codes are an integral part of the Codes and a reference to the Codes includes a reference to the schedules.

'ABET' means Adult Based Education and Training as determined by the National Qualifications Authority.

'Absorption'** means a measure of the Measured Entity's ability to successfully secure formal permanent or long-term contract employment for the Learner or to assist the Learner to proceed with further education and training.

'Accountancy profession' means, for the purpose of this document, the professional accountancy bodies and their members recorded in figure 1 (and its footnote), but not limited to those. In addition it includes organisations predominantly owned by members of these professional bodies offering accounting, audit, tax, consulting and advisory, internal auditing and other related services.

'Affiliated Entities' mean those incorporated entities, trusts, partnerships and other business forms in the CA Sector in which a participant, partner and/or partnership exercises control of the voting power and which provide accountancy and related professional services to their clients, which collectively constitute a Measured Entity.

'Apprenticeship'** means an agreement between an apprentice and an employer for a set period of time during which the apprentice works and receives training in the workplace.

'Approved Socio-Economic Development Contributions' mean monetary or non-monetary contributions carried out for the benefit of any projects approved for this purpose by any organ of state or sectors including without limitation –

- (a) projects focusing on environmental conservation, awareness, education and waste management; and

- (b) projects targeting infrastructural development, enterprise creation or reconstruction in underdeveloped areas, rural communities or geographic areas identified in the government's integrated sustainable rural development or urban renewal programmes.

'Associated Entity'* means an Entity with which a Seller has concluded a Qualifying Transaction.

'Auditing Profession Act' means the Auditing Profession Act, 2005 (Act 26 of 2005).

'B-BBEE'* means Broad-Based Black Economic Empowerment.

'B-BBEE Status'* means the B-BBEE status of a Measured Entity as determined under statement 000 (paragraph 11.5).

'B-BBEE Controlled Company'* means a juristic person, having shareholding or similar members' interest, in which black participants enjoy a right to Exercisable Voting Rights that at least 51% of the total such rights measured using the Flow Through Principle.

'B-BBEE Owned Company'* means a juristic person, having shareholding or similar members' interest, that is B-BBEE controlled, in which black participants enjoy a right to Economic interest that at least 51% of the total such rights measured using the Flow Through Principle.

'B-BBEE Recognition Level'* means the percentage B-BBEE Recognition Levels as determined—

- (a) for Entities that are neither Qualifying Small Enterprises nor Exempted Micro Enterprises, using statement 000 (paragraph 12);
- (b) for Qualifying Small Enterprises, using statement 000 (paragraph 13); and
- (c) for Exempted Micro Enterprises, the applicable deemed B-BBEE Recognition under statement 000 (paragraph 11.2).

'B-BBEE Verification Professional Regulator'* means a body appointed by the Minister for the accreditation of rating agencies or the authorisation of B-BBEE verification professionals.

'Benefit Factor'* means a factor specified in the Benefit Factor Matrix applicable to fixing the monetary value of Enterprise and Supplier Development and Socio-Economic Development Contributions claimable under statements 400 and 500 (paragraph 12 and 13).

'Benefit Factor Matrix'* means the Benefit Factor Matrix for Enterprise and Supplier Development and Socio-Economic Development Contributions annexed to statements 400 and 500 (paragraph 12 and 13).

'Black Designated Groups'* mean —

- (a) unemployed Black People not attending and not required by law to attend an educational institution and not awaiting admission to an educational institution
- (b) Black People who are youth as defined in the National Youth Commission Act, 1996 (Act 19 of 1996); as persons between the ages of 14 and 35.
- (c) Black People who are persons with disabilities as defined in the Code of Good Practice on employment of people with disabilities issued under the Employment Equity Act; In terms of the Employment Equity Act 'people with disabilities' means people who have a long-term or recurring physical or mental impairment which substantially limits their prospects of entry into, or advancement in, employment;
- (d) Black People living in rural and underdeveloped areas; and
- (e) Black military veterans who qualify to be called a military veteran in terms of the Military Veterans Act, 2011 (Act 18 of 2011).

'Black New Entrants'* mean Black participants who hold rights of ownership in a Measured Entity and who, before holding the Equity Instrument in the Measured entity, have not held equity instruments in any other Entities which has a total value of more than R50 million, measured using a standard valuation method.

'Black Owned Professional Services Firm' means accountancy professional services firm that is governed by the CA sector Code and has shareholding or similar members' interest, that is B-BBEE controlled, in which Black participants enjoy voting and economic interest rights that are more than 50% of the total of such rights measured using the flow-through principle.

'Black People'* is a generic term which means Africans, Coloureds and Indians –

- (a) who are citizens of the Republic of South Africa by birth or decent; or
- (b) who became citizens of the Republic of South Africa by naturalisation –
 - (i) before 27 April 1994; or
 - (ii) on or after 27 April and who would have been entitled to acquire citizenship by naturalisation prior to that date.

'Broad-Based Ownership Scheme'* means an ownership scheme which meets the rules set out in Annexe 100B.

'Certified Learning Programme'* means any Learning Programme for which the Measured Entity has –

- (a) any form of independent written certificate as referred to in the 'Learning Achievements' column of the Learning Programmes Matrix, or if it does not have such certification;
- (b) an enrolment certificate issued by the independent person responsible for the issue of certification referred to in statement 300 confirming the employee has –
 - (i) enrolled for, is attending and is making satisfactory progress in the Learning Programme; or
 - (ii) enrolled for but not attended the Learning; or
 - (iii) attended the Training Programme but has failed an evaluation of their learning progress.

'Charter Council' means a council established in terms of code 000, statement 010 to fulfil the functions set out in section 8.1 of the Charter

'CA profession' means

- (a) anyone who holds or is working towards obtaining the CA(SA) designation inside and outside of public practice,
- (b) those persons employed by an accredited CA(SA) education provider who are directly involved in providing such education,
- (c) the South African Institute of Chartered Accountants with which holders of the designation CA(SA) are registered, and
- (d) organisations registered and practising as CA(SA)s and/or RAs and affiliated entities of all such organisations (to be known as the CA Sector for purposes of this Charter) and people employed by such organisations.

'Companies Act'* means the Companies Act, 2008 (Act 71 of 2008), as amended.

'EAP'* means Economically Active Population as determined and published by Stats SA. The operative EAP for the purposes of any calculation under the Codes will be the most recently published EAP.

'Economic Interest'* means a claim against an Entity representing a return on ownership of the Entity similar in nature to a dividend right, measured in accordance with the Flow-Through and Modified Flow-Through Principles.

'EE Act'* means the Employment Equity Act, 1998 (Act 55 of 1998), as amended.

'EE Regulations'* mean the regulations under the Employment Equity Act.

'Elements'* mean the measurable quantitative or qualitative elements of B-BBEE compliance in the generic Scorecard and the Codes.

'Employed Learner'* means, in terms of section 18(1) of the Skills Development Act, a learner who was in the employment of the employer party to the Learnership agreement concerned when the agreement was concluded. The learner's contract of employment is therefore not affected by the agreement.

'Employee'* bears the meaning as defined in the Labour Relations Act 66 of 1995, as amended.

'Employee Ownership Scheme'* means a worker or employee scheme.

'Employee with a disability'* has the meaning defined in the Code of Good Practice on Key Aspects of Disability in the Workplace issued under section 54 of the Employment Equity Act; aligned with the Employment Equity Act.

'Employment equity' means, in terms of the Employment Equity Act, 1998, that its purpose is to achieve equality in the workplace by –

- (a) promoting equal opportunity and fair treatment in employment through the elimination of unfair discrimination; and
- (b) Implementing affirmative action measures to redress the disadvantages in employment experienced by Black Designated Groups, in order to ensure their equitable representation in all occupational categories and levels in the workforce.

'Entity'* means a legal entity or a natural or juristic person conducting a business, trade or profession in the Republic of South Africa.

'Enterprise Development Contributions'** mean monetary or non-monetary contributions to Exempted Micro Enterprises or Qualifying Small Enterprises which are at least 51% Black owned or at least 30% Black Female owned or Black Owned Professional Services Firm, with the objective of contributing to the development, sustainability and financial and operational independence of these beneficiaries.

'Entrepreneur'* means a person who starts and/or operates a business which includes identifying opportunities in the market, taking risks with a view of being rewarded with profits.

'Equity Equivalent Contribution'* means an equity equivalent contribution made by a Multinational under an Equity Equivalent Investment Programme.

'Equity Equivalent Investment Programme'* means a public programme or scheme of any government department, provincial or local government in the Republic of South Africa or any other programme approved by the Minister as an Equity Equivalent Investment Programme.

'Equity Instrument'* means the instrument by which a Participant holds rights of ownership in an entity.

‘Equivalency Percentage’* means a percentage ownership performance for all indicators in the Associated Enterprise’s Ownership Scorecard arising from a Qualifying Transaction included in the Ownership Scorecard of the Beneficiary Entity.

‘Executive Committee’ means, for purposes of direct empowerment in the CA profession, the committee responsible for the design and/or implementation of strategy and the executive or operational management of the organisation.

‘Executive Members of the Board’* mean those members of the Board who are executive directors as defined in the King Report.

‘Exempted Micro Enterprise’* (EME) means an Entity with an annual turnover of R10 million or less.

‘Exercisable Voting Right’* means a voting right of a participant that is not subject to any limit.

‘Grant Contribution’* means the monetary value of Qualifying Contributions made by the Measured Entity to a beneficiary in the form of grants, donations, discounts and other similar quantifiable benefits which are not recoverable by the Measured Entity.

‘Higher Education Institution’* means a Higher Education Institution as defined under the Higher Education Act, 1997 (Act 101 of 1997).

‘Historically Disadvantaged Universities’ mean the University of Fort Hare, the University of Limpopo, the University of Venda, the University of the Western Cape, the University of Zululand and Walter Sisulu University

‘Independent Non-Executive Board Members’ mean those members of the Board that are independent directors as defined in the King Report.

‘Independent Regulatory Board for Auditors’ means the Independent Regulatory Board for Auditors established in terms of section 3 of the AP Act, 2005.

‘Indicator Percentage’* means the percentage compliance of the Associated Entity for all indicators of the Associated Enterprise ownership Scorecard. The calculation of Indicator Percentages follows the rules in statement 100 using the actual percentage compliance for each indicator and not the resulting scores.

‘Industry Specific Initiatives’* mean the Qualifying Contributions that are unique to the industry in which enterprises operate. For the purposes of the Codes an industry may be grouped in major divisions in accordance with the Standard Industrial Classification Coding System used by Statistics South Africa.

‘Internship’* means an opportunity to integrate career related experience into an undergraduate education by participating in planned, supervised work.

‘Junior Management’* means an employee of the Measured Entity who is a member of the occupational category of ‘Junior Management’ as determined using the Employment Equity regulations.

‘King Report’ means the King Report on Corporate Governance for South Africa , authored by the King Committee on Corporate Governance of the Institute of Directors in Southern Africa.

'Learnership'* means a work-based route to a qualification. It is a workplace education and training programme comprising both structured practical workplace (on the job) experience and structured theoretical training.

'Learning Programmes'* mean any Learning Programmes set out in the Learning Programmes Matrix.

'Learning Programmes Matrix'* means the Learning Programmes Matrix annexed as Annexe 300A in statement 300 (paragraph 12.2.3).

'Leviable Amount'* bears the meaning as defined in the Skills Development Levies Act, 1999 (Act 9 of 1999) as determined using the Fourth Schedule of the Income Tax Act, 1962 (Act 58 of 1962), as amended.

'Mandated Investment'* means any investments made by or through any third party regulated by legislation on behalf of the actual owner of the funds, pursuant to a mandate given the owner to a third party, which mandate is governed by that legislation. Some examples of domestic mandated investments and the portions of those investments subject to the exclusion principle are contained in Annexe 100A attached to statement 100.

'Management' typically means those persons who would form the governing body, executive committee or others who take responsibility for managing and implementing significant parts of the strategy. Such other persons would include representatives whose main task consist of –

- (a) determining and formulating policy and strategic planning; or
- (b) operational implementation which includes the planning, directing and coordination of the policies and activities of the enterprise.

Management, in terms of the definitions to the Auditing Profession Act, 2005 (Act 26 of 2005), in relation to an entity which is a company, means the board of directors of the company and, in relation to any other entity, means the body or individual responsible for the management of the business of the entity.

'Management Fees'* mean the total Economic Interest received by a Broad-Based Ownership Scheme or Black Participants in any year less the amounts distributed or applied to beneficiaries and the amounts reserved for future distribution or application.

'Measured Entity'*** means any Entity as well as any organ of state or public entity subject to measurement under the Codes. In terms of the CA Sector Code a Measured Entity includes all entities included under Affiliated Entities.

'51% Black Owned'*** means an Entity –

- (a) in which Black People hold at least 51% of the Exercisable Voting Rights as determined under Paragraph 12.2.1 Ownership; and
- (b) in which Black People hold at least 51% of the economic interest as determined under Paragraph 12.2.1 Ownership

'51% Black Female Owned'*** means an Entity –

- (a) in which Black Females hold at least 51% of the Exercisable Voting Rights as determined under Paragraph 12.2.1 Ownership; and
- (b) in which Black Females hold at least 51% of the Economic Interest as determined under Paragraph 12.2.1 Ownership

'30% Black Female Owned'*** means an Entity –

- in which Black Females hold more than 30% of the Exercisable Voting Rights as determined under Paragraph 12.2.1 Ownership; and
- in which Black Females hold more than 30% of the Economic Interest as determined under Paragraph 12.2.1 Ownership

‘Middle Management’* means an employee of the Measured Entity who is a member of the occupational category of ‘Middle Management’ as determined using the Employment Equity regulations.

‘National Skills Development Strategy’* means the National Skills Development Strategy referred to in section 5(1)(a)(ii) of the Skills Development. *Its mission is to contribute to sustainable development of skills growth, development and equity of skills development institutions by aligning their work and resources to the skills needs for effective delivery and implementation.*

‘Net Profit After Tax’* means the operating profit of a Measured Entity after tax. It incorporates both the equity/loss figures and abnormal items, but excludes extraordinary items as determined by International Financial Reporting Standards.

‘Net Value’* means the percentage resulting from the formula in Annexe 100(C) of statement 100.

‘Net Value Date’* means the later occurring of the date of commencement of statement 100 and the date upon which the earliest of all still operative transactions undertaken by the Measured Entity in order to achieve Black rights of ownership, became effective and unconditional.

‘New Enterprise’* means an early stage business which is similar to a Start-Up. However, an early stage business is typically three years old or less.

‘Occupational levels’ mean the occupational levels specified in Form EEA9 gazetted as a regulation under the Employment Equity Act.

‘Outsourced Labour Expenditure’* means any expenditure incurred in –

- (a) procuring the services of or from a labour broker; and
- (b) procuring the services of any person who receives any remuneration or to whom any remuneration accrues because of any services rendered by such person to or on behalf of a labour broker.

‘Participant’* means a natural person holding rights of ownership in a Measured Entity.

‘Partners/partnership’ means, in addition to partners of a duly constituted partnership, also the following:

- (a) Sole practitioners, incorporated practices and, for the purpose of this document, affiliated entities.
- (b) Sole practitioners, directors of incorporated entities and directors and individuals who are shareholders of affiliated entities.
- (c) Persons in the employ of a partnership who, but for regulatory constraints, would have been partners and who are accorded the same equity interest and status as partners and enjoy rights and benefits commensurate with and equivalent to partners.

‘Pivotal report’* means a report on ‘Professional, Vocational, Technical and Academic Learning’ programmes that meet the critical needs for economic growth and social development, generally combining course work at universities, universities of technology and colleges with structured learning at work.

'Population demographics' mean, for the purpose of this document, the South African demographics in terms of race, gender and disability.

'Priority Skills'* mean Core, Critical and Scarce Skills as well as any skills specifically identified in –

- a Sector Skills Plan issued by the Department of Labour of the Republic of South Africa;
- the National Skills Development Strategy III;
- the New Growth Plan; and
- the National Development Plan.

'Public accountant' means any person who is engaged in public practice.

'Public Benefit Organisation'* means an Entity as defined in section 30 of the Income Tax Act of 1962.

'Public practice' means the practice of a Registered Auditor who places professional services at the disposal of the public for reward, and 'practice' has a similar meaning.

'Qualifying Enterprise and Supplier Development Contributions'** mean a collective term describing Enterprise Development and Supplier Development Contributions targeting Exempted Micro Enterprises and Qualifying Small Enterprises which are at least 51% Black owned or at least 30% Black Female owned or Black Owned Professional Services Firm, and Black youth in rural and underdeveloped areas, in statement 400.

'Qualifying Examinations' mean both professional examinations set by SAICA, being the ITC (Initial Test of Competence) and APC (Assessment of Professional Competence).

'Qualifying Socio-Economic Contributions'* mean a collective term for Socio-Economic Project Contributions and Socio-Economic Development Contributions.

'Qualifying Small Enterprise'* (QSE) means an Entity that qualifies for measurement under the QSE Scorecard, with a turnover of R10 million or more but less than R50 million.

'Qualifying Transaction'* means a sale of a business, valuable business assets or shares that results in the creation of sustainable business opportunities and transfer of specialised skills or productive capacity to Black People.

'Registered Auditor' means an individual or firm registered as an auditor with the Independent Regulatory Board for Auditors.

'Rights of Ownership'* is a collective term for the right to Economic Interest and the right to Exercisable Voting Rights.

'Scarce Skills'* are those skills identified as being scarce by any SETA.

'Sector Code'* means a code in statement 003 which is applicable to a particular sector.

'Sector Code scorecard' means the scorecard for the measurement of broad-based B-BBEE in terms of this Charter.

'Sector Specific Programmes' mean Sector Specific Programmes that are recognised on the bases set forth in the Sector Code governing them.

‘Seller’* means the Entity or the person concluding a Qualifying Transaction with the Associated Enterprise.

‘Senior Management’* means an employees of a Measured Entity who is a member of the occupation category of ‘Senior Management’ as determined using the Employment Equity Regulations .

It includes persons such as the chief executive officer, the chief operating officer, the chief financial officer and other people holding similar positions.

‘Skills Development’ means, for purposes of this document, the following: While there is no definition in the Skills Development Act of ‘skills development’, *per se*, the Skills Development Act was enacted to –

- (a) provide an institutional framework to devise and implement national, sector and workplace strategies to develop and improve the skills of the South African workforce;
- (b) integrate those strategies within the National Qualifications Framework contemplated in the South African Qualifications Act, 1995;
- (c) provide for Learnerships that lead to recognised occupational qualifications;
- (d) provide for the financing of skills development by means of a levy-financing scheme and a National Skills Fund;
- (e) provide for and regulate employment services; and
- (f) provide for matters connected therewith.

‘Skills Development Act’ means the Skills Development Act, 1998 (Act 97 of 1998).

‘Skills Development Expenditure’* comprises the money that a Measured Entity spends on skills development. It excludes the skills development levy payable by the Measured Entity under the Skills Development Levies Act.

‘Skills Development Levies Act’ means the Skills Development Levies Act, 1999 (Act 9 of 1999).

‘Socio-Economic Development Contributions’* mean monetary or non-monetary contributions implemented for communities, natural persons or groups of natural person where at least 75% of the beneficiaries are Black People. The objective of Socio-Economic Development Contributions is the promotion of sustainable access for the beneficiaries to the economy. Socio-Economic Development Contributions commonly take the following forms:

- (a) Development programmes for Females, youth, people with disabilities and people living in rural areas;
- (b) Support of health-care and HIV/AIDS programmes;
- (c) Support for education programmes, resources and materials at primary, secondary and tertiary education level, as well as bursaries and scholarships;
- (d) Community training, skills development for unemployed people and adult basic education and training; or
- (e) Support of arts, cultural or sporting development programmes.

‘Socio-Economic Project Contributions’* mean monetary or non-monetary contributions carried out for the benefit of any projects approved for this purpose by any organ of state or sectors including, without limitation –

- (a) projects focussing on environmental conservations, awareness, education and waste management;
- (b) projects targeting infrastructural development or reconstruction in underdeveloped areas, rural communities or geographic areas identified in the government’s integrated sustainable rural development or urban renewal programmes; or
- (c) new projects promoting beneficiation.

'Standard Valuation Method'* means a Standard Valuation Method for an asset, an Economic Interest or any other instrument or right relevant to measurement under statement 100, undertaken using normal valuation methods that represent standard market practise.

'Start-up Enterprise'* means a recently formed or incorporated Entity that has been in operation for less than one year. A start-up enterprise does not include any newly constituted enterprise which is merely a continuation of a pre-existing enterprise.

'Supplier'* means any supplier or service provider to a Measured Entity if any portion of the supply or service provision within the definition of Total Measured Procurement Spend.

'Supplier Development Contributions'** mean monetary or non-monetary contributions to suppliers that are Exempted Micro Enterprises or Qualifying Small Enterprises which are at least 51% Black owned or at least 30% Black Female owned carried out for the benefit of value-adding suppliers to the Measured Entity, with the objective of contributing to the development, sustainability and financial and operational independence of those beneficiaries.

'Target'* means the targets for the various Elements in the Generic, QSE *and the CA Sector* scorecard.

'The Act'* means the Broad-Based Black Economic Empowerment Act, 2003 (Act 53 of 2003).

'The Codes'* mean the Codes of Good Practice including all the statements as issued in terms of section 9 of the Act.

'The Generic Scorecard'* means the balanced B-BBEE scorecard as contained in statement 000 (paragraph 12).

'The QSE Scorecard'* means the QSE scorecard referred to in statement 000 (paragraph 13).

'Third Party Rights'* mean third party legal or commercial rights that restrict, withhold or defer any benefit associated with ownership of any Equity instrument. Third party rights include only those rights

- created against a Black Participant to secure, for a lender, repayment of a loan advanced to that Participant for financing their purchase of their equity instrument in the Measured Entity;
- held against a juristic person or trust that is in the chain of ownership between the Measured Entity and that the eventual Black Participant serving the same purpose mentioned in (a) above.

'Total Labour Cost'* means the total amount of remuneration paid by an Entity to its Employees determined using section 3(4) of the Skills Development Levies Act of 1999 and the Forth Schedule of the Income Tax Act of 1962.

'Total Revenue'* means the total income of an Entity from its operations as determined under International Financial Reporting Standards.

'Transformational Charters'* means the sectoral transformation charters referred to in section 12 of the Act.

‘Turnover’ means the revenue of the entity which refers only to income that arises in the course of the ordinary activities of the entity and includes fees from rendering services and royalties.

‘Uncertified Learning Programme’ means any Learning Programme of the Measured Entity that is not a certified Learning Programme.

‘Unemployed Learner’* means a learner who was not in the employment of the employer party to the Learnership agreement concerned when the agreement was concluded. The employer and learner must therefore enter into a contract of employment. See the Skills Development Act.

‘Voting Right’* means a Voting Right attaching to an Equity Instrument owned by or held for a Participant measured using the Flow Through Principle or the Control Principle.

‘Weighting’* means the Weightings applied to various Elements in the Generic Scorecard and QSE Scorecard.

‘Workplace Skills Plan’* means the plan of a Measured Entity approved by the relevant SETA.

APPENDIX 2 LIST OF ABBREVIATIONS

ABASA	Association for the Advancement of Black Accountants of Southern Africa
ABET	Adult Basic Education and Training
ACCA	Association of Chartered Certified Accountants
AP Act	Auditing Profession Act, 2005 (Act 26 of 2005)
AWCA	African Women Chartered Accountants
B-BBEE	Broad-Based Black Economic Empowerment
BEE	Black Economic Empowerment. This usually refers to B-BBEE
BMA	Board of Municipal Accountants
CA(SA)	Chartered Accountant (South Africa)
CIMA	Chartered Institute of Management Accountants
dti	Department of Trade and Industry
EAP	Economically Active Population
EBITDA	Earnings before interest, tax, depreciation and amortisation
EME	Exempted Micro Enterprise
FASSET	Financial, accounting and services sector SETA
IAC	Institute of Administration and Commerce
IASA	Institute of Internal Auditors South Africa
ICB	Institute of Certified Bookkeepers
ICSA	Institute of Chartered Secretaries and Administrators
IMFO	Institute of Municipal Finance Officers
IPFA	Institute for Public Finance and Auditing
IRBA	Independent Regulatory Board for Auditors
NPAT	Net Profit after Tax
PPE	Public Practice Exam
QE	Qualifying Examination
QSE	Qualifying Small Enterprises
RA	Registered Auditor
ROSC	Report on the Observance of Standards and Codes
SAIBA	South African Institute of Business Accountants
SAICA	South African Institute of Chartered Accountants
SAIGA	South African Institute of Government Auditors
SANAS	South African National Accreditation Agency
SED	Socio-Economic Development
SMME	Small, medium and micro enterprises
TIPP	Training Inside Public Practice
TOPP	Training Outside Public Practice

APPENDIX 3 STATISTICS AND PIPELINE INFORMATION

Introduction

This section includes both the national population demographic statistics and the membership demographic statistics as at 31 December 2006 and 31 December 2016. The ultimate objective for the CA profession is to ensure firstly that there is membership growth through representatives both in terms of race and gender and secondly that growth in the membership numbers continues.

In order to achieve this, the CA profession will need to ensure that the pipeline, consisting of all aspiring CA(SA)s (that is, students in the system at both undergraduate and postgraduate levels and candidates presenting themselves for the Qualifying Examination) are representative of the demographics and achieve equal pass percentages. The same principle applies to the continuation into Learnerships. To this end baseline statistics have been included which will form the start of the pipeline, and provide an objective basis for monitoring by the Charter Council.

1. Summary of the pipeline statistics

School		Undergraduate		Postgraduate		QE/ITS		Trainees	
2006	2014/5	2006	2015	2006	2015	2006/2007	Jan 2016	2006	2016
1,6 million started school 12 years ago	1,2 million started school 12 years ago (2014)	1 st year – 10 621 A = 39% C = 7% I = 16% W = 31% O = 7%	1 st year – 7 783 A = 45% C = 7% I = 12% W = 28% O = 8%	6 767 A = 29% C = 6% I = 18% W = 44% O = 3%	4 899 A = 41% C = 6% I = 14% W = 33% O = 6%	1 985 A = 16% C = 5% I = 16% W = 63%	2 561 A = 37% C = 6% I = 15% W = 42%	10 206 A = 20% C = 5% I = 15% W = 60%	7 902 A = 37% C = 8% I = 14% W = 41%
550k wrote matric	644k wrote matric (2015)	2 nd year – 9 554 A = 32% C = 6% I = 18% W = 35% O = 9%	2 nd year – 7 962 A = 44% C = 7% I = 15% W = 26% O = 8%						

School		Undergraduate		Postgraduate		QE/ITS		Trainees	
2006	2014/5	2006	2015	2006	2014/5	2006	2015	2006	2015
330k passed matric	455k passed matric (2015)	3 rd year – 5 424 A = 35% C = 7% I = 15% W = 43% O = 6%	3 rd year – 6 954 A = 45% C = 6% I = 13% W = 26% O = 10%						
26k passed Maths HG	129k passed Maths (30% achievement level) (2015) 84k passed Maths (40% achievement level) (2015)								
2500 African learners passed Maths HG	18 492 (2015)								
700 African learners got C and above for Maths HG	Not available								

* This excludes results of the Independent Examining Board schools.

2. Population demographics

The population demographics of South Africa as per Statistics 2006 (obtained from www.statssa.gov.za), are as follows:

Race	Gender	Total ('000)	% representation	Race Total ('000)	Race % representation
African	Male	18 430	38,93%	37 638	79,50%
	Female	19 208	40,57%		
Coloured	Male	2 053	4,34%	4 197	8,86%
	Female	2 144	4,53%		
Asian	Male	581	1,23%	1 160	2,45%
	Female	579	1,22%		
White	Male	2 232	4,71%	4 351	9,19%
	Female	2 119	4,48%		
Total		47 346	100,00%	47 346	100,0 %

	Male	Female
South African Population by gender	49.2%	50.8%

The population demographics of South Africa as per Statistics 2015 (obtained from www.statssa.gov.za), are as follows:

Race	Gender	Total ('000)	% representation	Race Total ('000)	Race % representation
African	Male	21 653	39,39%	44 228	80,48%
	Female	22 575	41,08%		
Coloured	Male	2 335	4,25%	4 833	8,79%
	Female	2 498	4,55%		
Asian	Male	688	1,25%	1 362	2,48%
	Female	674	1,23%		
White	Male	2 202	4,01%	4 534	8,25%
	Female	2 332	4,24%		
Total		54 957	100,00%	54 957	100,0 %

	Male	Female
South African Population by gender	48,91%	51,09%

3. Membership statistics

Current actual statistics on membership of SAICA as at March 2007, **excluding overseas members**, are as follows at the end of March 2007:

Race	Gender	Total ('000)	% representation	Race Total ('000)	Race % representation
African	Male	517	2,00%	804	3,10%
	Female	287	1,11%		
Coloured	Male	263	1,02%	462	1,78%
	Female	199	0,77%		
Asian	Male	1 237	4,78%	1 847	7,13%
	Female	610	2,36%		
White	Male	17 682	68,26%	22 758	87,86%
	Female	5 076	19,60%		
Other	Male	20	0,08%	31	0,12%
	Female	11	0,04%		
Total		25 902	100,00%	25 902	100,00%

	Male	Female
South African Population by gender	76.13%	23.87%

Current actual statistics on membership of SAICA as at December 2016, **excluding overseas members**, are as follows at the end of December 2016:

Race	Gender	Total ('000)	% representation	Race Total ('000)	Race % representation
African	Male	2 003	6.00%	4 120	12.34%
	Female	2 117	6.34%		
Coloured	Male	646	1.93%	1 313	3.93%
	Female	667	2.00%		
Asian	Male	2 413	7.23%	4 268	12.78%
	Female	1 855	5.56%		
White	Male	16 078	48.16%	23 512	70,44%
	Female	7 434	22.27%		
Other	Male	99	0.30%	171	0.51%
	Female	72	0.21%		
Total		33 384	100,00%	33 384	100,00%

	Male	Female
South African Population by gender	63,6%	36,4%

Members registered in Public Practice as per the IRBA:

The IRBA classifies the size of the firms by the number of partners only, the IRBA classifies firms by race by the number of partners of each particular race in the firm, as follows:

Classification	Number of partners
Large Firms	20 +
Medium Firms	5 - 9
Small Firms	2 - 4
Sole proprietors	1

Member classification by race and firm size classification:

	Large Firms	Medium Firms	Small Firms	Sole proprietors	Total	%
Black	112	37	53	181	383	9.94%
Indian	166	63	59	167	455	11.81%
Coloured	46	5	6	29	86	2.23%
Chinese	4	0	3	6	13	0.34%
White	632	320	858	1106	2916	75.68%
Total	960	425	979	1489	3853	100.00%

4. Trainee statistics

4.1 Total annual number of trainees																
	African		Coloured		Indian		White		Unknown		Total		Total	F %	A%	Black %
	F	M	F	M	F	M	F	M	F	M	F	M				
TIPP																
2004	644	745	178	168	670	724	2998	3596	42	45	4532	5278	9810	46%	14%	33%
2005	791	851	230	201	688	699	2766	3110	18	31	4493	4892	9385	48%	17%	37%
2006	971	1004	301	217	719	756	2767	3152	16	14	4774	5143	9917	48%	20%	40%
2015	1419	998	291	220	579	486	1574	1513	34	31	3897	3248	7 145	55%	34%	56%
2016	1554	1122	337	255	576	498	1549	1522	43	31	4059	3428	7 487	54%	36%	58%
TOPP																
2004	44	76	13	3	26	35	67	69	NIL	NIL	150	183	333	45%	36%	59%
2005	42	71	6	5	19	26	56	51	NIL	NIL	123	153	276	45%	41%	61%
2006	54	67	7	10	20	26	51	54	NIL	NIL	132	157	289	46%	42%	64%
2015	105	90	12	12	13	15	34	74	1	4	165	195	360	46%	54%	69%
2016	115	100	8	8	19	17	58	86	2	2	202	213	415	49%	52%	64%

4.2 Total annual number of trainees													
	African		Coloured		Indian		White		Unknown		Total		Black %
	F	M	F	M	F	M	F	M	F	M	F	M	
2004	688	821	191	171	696	759	3065	3665	42	45	4682	5461	15%
2005	833	922	236	206	707	725	2822	3161	18	31	4616	5045	18%
2006	1025	1071	308	227	739	782	2818	3206	16	14	4906	5300	21%
2015	1524	1088	303	232	592	501	1608	1587	35	35	4062	3443	35%
2016	1669	1222	345	263	595	515	1607	1608	45	33	4261	3641	58%

* F = Female, M = Male

DEPARTMENT OF TRANSPORT

NOTICE 245 OF 2019

INTERNATIONAL AIR SERVICE ACT, (ACT NO.60 OF 1993)**GRANT /AMENDMENT OF INTERNATIONAL AIR SERVICE LICENSE**

Pursuant to the provisions of section 17 (12) of Act No.60 of 1993 and Regulation 15 (1) and 15 (2) of the International Air Regulations, 1994, it is hereby notified for general information that the applications, detail of which appear in the Schedules hereto, will be considered by the International Air Services Council (Council) representation in accordance with section 16(3) of the Act No. 60 of 1993 and regulation 25(1) of International Air Services Regulation, 1994, against or in favour of an application, should reach the Chairman of the International Air Services Council at Department of Transport, Private Bag X 193, Pretoria, 0001, within 28 days of the application hereof. It must be stated whether the party or parties making such representation is / are prepared to be represent or represented at the possible hearing of the application.

APPENDIX I

(A) Full name, surname and trade name of the applicant. (B) Full business or residential address of the applicant. (C) Class of licence applied for. (D) Type of International Air Service to which application pertains. (E) Category or kind of aircraft to which application pertains. (F) Airport from and the airport to which flights will be undertaken. (G) Area to be served. (H) Frequency of flight.

(A) Air Ambulance Health Services (Pty) Ltd; Air Ambulance Health Services. (B) Hangar 1, Gate 11, Airport Road, Bram Fischer Airport, Bloemfontein. (C) Class III. (D) Type G7 & G16. (E) Category A3, H1 & H2.

APPENDIX II

(A) Full name, surname and trade name of the applicant. (B) Full business or residential address of the applicant. (C) Class of licence applied for. (D) Type of International Air Service to which application pertains. (E) Category or kind of aircraft to which application pertains. (F) Airport from and the airport to which flights will be undertaken. (G) Area to be served. (H) Frequency of flight.

(A) Comair Flight Services (Pty) Ltd; Comair Flight Services / CFS. (B) Hangar 106, Gate 14 (South Side), Lanseria International Airport. (C) Class II; I/N258. (D) Type N1 & N4. (E) Category A2, A3 & A4. (F) Lanseria International Airport. **Changes to the MP:** Arthur Steyn replaces Corne Steyn as the RP: Flight Operations.

(A) Federal Airlines (Pty) Ltd; Pelican Air Services and Federal Airlines. (B) Hangar 14, Precinct 3, Bonaero Park, O. R. Tambo International Airport. (C) Class I & II; I/S135 & I/N200. (D) Type S1, N1 & N4. (E) Category A1, A2, A3 & A4. **Changes to the MP:** W. Heigan replaces J. R. King as the RP: Aircraft and change to **Shareholding and Voting Rights:** P. R. van Schalkwyk has 50% and L. Engelberg has 50%.

S. A. Express Airways SOC Ltd; S. A. Express. (B) 2nd Floor, E Block Offices, 1 Jones Road, Kempton Park, 1627. (C) Class I & II; I/S001 & I/N002. (D) Type S1, N1 & N4. (E) Category A1 & A2. **Changes the reporting structure** and return both Quality Assurance Manager Mr H. Lewis and Air Service Safety Officer E. Hamilton to report directly to Chief Executive Officer.

BOARD NOTICES • RAADSKENNISGEWINGS

BOARD NOTICE 71 OF 2019**ROAD ACCIDENT FUND****ADJUSTMENT OF STATUTORY LIMIT IN RESPECT OF
CLAIMS FOR LOSS OF INCOME AND LOSS OF
SUPPORT**

The Road Accident Fund hereby, in accordance with section 17(4A)(a) of the Road Accident Fund Act, No. 56 of 1996, as amended, adjusts and makes known that the amounts referred to in subsection 17(4)(c) are hereby adjusted to **R281 271**, with effect from **30 April 2019**, to counter the effects of CPI inflation.

Note: The CPI index based on the new "basket and weights" was used to calculate this adjustment, **effective from 30 April 2019** (with base year December 2016 = 100). The rebased CPI index for May 2008 was 62.63. The CPI index for February 2019 was 110.1. This adjustment was calculated by multiplying the R 160 000 limit by 110.1/62.63.

RAADSKENNISGEWING 71 VAN 2019**PADONGELUKFONDS****AANPASSING VAN STATUTÊRE LIMIET TEN
OPSIGTE VAN EISE VIR VERLIES AAN INKOMSTE EN
ONDERHOUD**

Die Padongelukfonds maak ooreenkomstig artikel 17(4A) (a) van die Padongelukfondswet, No. 56 van 1996, soos gewysig, bekend dat, met effek vanaf **30 April 2019**, die bedrae waarna verwys word in subartikel 17(4)(c) aangepas word tot **R281 271**, ten einde die uitwerking van VPI inflasie teen te werk.

Neem kennis: Die VPI indeks gebaseer op die nuwe "mandjie en gewigte" is gebruik om hierdie aanpassing, **effektief vanaf 30 April 2019**, te bereken (met basisjaar Desember 2016 = 100). Die heraanangepaste VPI indeks vir Mei 2008 was 62.63. Die VPI indeks vir Februarie 2019 was 110.1. Hierdie aanpassing was bereken deur die R 160 000 limiet te vermenigvuldig met 110.1/62.63

BOARD NOTICE 72 OF 2019**AGRICLTURAL PRODUCE AGENTS ACT,1992****(ACT NO 12 OF 1992)****UNCLAIMED MONIES PAYBLE TO PRINCIPALS OF FRESH PRODUCE AGENTS**

In terms of Section 21(1) of the Agricultural Produce Agents Act, 1992 (Act No. 12 of 1992) notice is hereby given of unclaimed monies specified in the Schedule, that have been paid to the Registrar of the Agricultural Produce Agents Council in terms of Section 21(2) of the Act.

Any person who is of the opinion that he/she is entitled to an indicated amount shall claim it within 90 days from the date of publication of this notice by means of a statement, duly sworn and confirmed to the Registrar, Agricultural Produce Agents Council, Suite 69, Private Bag X9, East rand, 1462, and in which the following particulars are furnished:

- a) The full name and address of claimant;
- b) The names of the fresh produce agent concerned;
- c) The amount claimed and quantity of produce for which it is claimed; and
- d) The date on which and the address at which the produce concerned were delivered.

CF Knowles

REGISTRAR: AGRICLTURAL PRODUCE AGENTS COUNCIL



Agricultural Produce Agents Council

Unclaimed monies details list

Reporting month:
Period reflected:

March 2019
2018-09-01 - 2019-03-31

Agency	Producer (Surname and Initials)	Sum of Balance
Border Farmers Market Agency	Siyolise Sivale Co-Op	R 40.97
Border Farmers Market Agency Total		R 40.97
Botha Roodt Johannesburg Market Agency	Ndou M	R 312.42
Botha Roodt Johannesburg Market Agency	Rozanne & Victor Durgaparsad	R 31.25
Botha Roodt Johannesburg Market Agency	Metro Food Market	R 7,212.43
Botha Roodt Johannesburg Market Agency	Mamatlepa Sam	R 149.97
Botha Roodt Johannesburg Market Agency	Mabitsela M	R 78.86
Botha Roodt Johannesburg Market Agency	Nkumalo M.E	R 296.26
Botha Roodt Johannesburg Market Agency	Shiluvana K.B	R 347.82
Botha Roodt Johannesburg Market Agency	Hlamulo Project	R 101.79
Botha Roodt Johannesburg Market Agency	Moremi NM	R 23.07
Botha Roodt Johannesburg Market Agency	Riverbank Planting	R 88.85
Botha Roodt Johannesburg Market Agency	Gania Farms	R 120.92
Botha Roodt Johannesburg Market Agency	Angulue Christian	R 275.73
Botha Roodt Johannesburg Market Agency	Masedo & Co	R 1,281.40
Botha Roodt Johannesburg Market Agency Total		R 10,320.77
Citifresh Market Agency	Ndlovu M.G	R 283.00
Citifresh Market Agency	Sifiani	R 2,375.78
Citifresh Market Agency	Tshilande L.N	R 55.84
Citifresh Market Agency	Rihlampu B	R 277.47
Citifresh Market Agency	Mulovhedzi T.L	R 312.58
Citifresh Market Agency	William Chauke	R 437.57
Citifresh Market Agency	Nemutanzhela T.S	R 120.75
Citifresh Market Agency	Mbedzi M	R 143.94
Citifresh Market Agency	Tshivhula P.K	R 151.07
Citifresh Market Agency	Ndomaland Pty Ltd	R 1,082.20
Citifresh Market Agency	Mphaphuli N.R	R 151.78
Citifresh Market Agency	Matshusa M.A	R 919.54
Citifresh Market Agency	Ramafhi M.G	R 482.81
Citifresh Market Agency	Muvhango N.W	R 58.47
Citifresh Market Agency	Mphaphuli T.M	R 430.84
Citifresh Market Agency	Mashamba M.J	R 269.63
Citifresh Market Agency	Mudzunga M	R 4.27
Citifresh Market Agency	Rihlampfu F.A	R 401.90
Citifresh Market Agency	Sigonde A.A	R 1,276.55
Citifresh Market Agency	Netshimboni A	R 1,240.08
Citifresh Market Agency	Nefolovhodwe N.E	R 375.74
Citifresh Market Agency	Mukununde S	R 327.55
Citifresh Market Agency	Muvhali V.T	R 396.61
Citifresh Market Agency	Ramukumba T.M	R 144.23
Citifresh Market Agency	Munjelele J.L	R 175.22
Citifresh Market Agency	Tom Trading Enterprise	R 266.09
Citifresh Market Agency	Gumbu T.E	R 439.34
Citifresh Market Agency Total		R 12,600.85
CL de Villiers Market Agents	M.I Setjie	R 403.55
CL de Villiers Market Agents Total		R 403.55
Dapper Market Agency	Elck Rikhotso	R 166.15

Dapper Market Agency Total		R	166.15
DW Fresh Jhb Market Agency	Gumbu Primary School	R	81.20
DW Fresh Jhb Market Agency Total		R	81.20
Exec-U-Fruit Market Agency	TKM Investments	R	796.42
Exec-U-Fruit Market Agency	Mozwi Farming	R	1,078.93
Exec-U-Fruit Market Agency	Denga R.N	R	155.00
Exec-U-Fruit Market Agency	Entangeni Green Hills	R	705.46
Exec-U-Fruit Market Agency	Nemalale M	R	23.02
Exec-U-Fruit Market Agency	P C Kepe	R	113.64
Exec-U-Fruit Market Agency	Malatswane N.A	R	82.95
Exec-U-Fruit Market Agency	Andre Familie Trust	R	7,686.86
Exec-U-Fruit Market Agency	Muhashela T.E	R	1,275.34
Exec-U-Fruit Market Agency	Matheere C	R	103.49
Exec-U-Fruit Market Agency	Mizansi C.T	R	99.79
Exec-U-Fruit Market Agency	Mudau T.C	R	143.33
Exec-U-Fruit Market Agency	Ndou F	R	22.77
Exec-U-Fruit Market Agency	Bonela Boerdery	R	2.46
Exec-U-Fruit Market Agency	Kharivhe T	R	635.08
Exec-U-Fruit Market Agency	Manyuha M	R	721.26
Exec-U-Fruit Market Agency	C Fresh Produce	R	1,924.30
Exec-U-Fruit Market Agency	Mphaphuli A M	R	44.88
Exec-U-Fruit Market Agency	Malatji J	R	941.02
Exec-U-Fruit Market Agency	Mashele K S`	R	549.36
Exec-U-Fruit Market Agency	Ndadza N F	R	1,024.92
Exec-U-Fruit Market Agency	Muhlarhi O	R	138.75
Exec-U-Fruit Market Agency	Kwinda P A	R	194.32
Exec-U-Fruit Market Agency	Vambanani	R	774.53
Exec-U-Fruit Market Agency	Victoria Park	R	3,161.29
Exec-U-Fruit Market Agency	Mashapa M.S	R	0.05
Exec-U-Fruit Market Agency	Mpofu M.C	R	275.81
Exec-U-Fruit Market Agency	Raphahlelo S.K	R	434.29
Exec-U-Fruit Market Agency	Thomu J.N	R	125.67
Exec-U-Fruit Market Agency	Ganico	R	2,450.61
Exec-U-Fruit Market Agency	Nemaguvhuni J	R	1,155.30
Exec-U-Fruit Market Agency	Selepe B	R	345.54
Exec-U-Fruit Market Agency	Mamatjabo School	R	538.97
Exec-U-Fruit Market Agency	Mukwevhu E.R	R	769.38
Exec-U-Fruit Market Agency Total		R	28,494.79
Farmers Trust Market Agency	Malepa SC	R	300.33
Farmers Trust Market Agency	Moilwe L	R	213.37
Farmers Trust Market Agency	VD Walt MM	R	374.10
Farmers Trust Market Agency	Lombaard CJ	R	948.07
Farmers Trust Market Agency	Van Zyl JJ	R	713.01
Farmers Trust Market Agency	Fourie E	R	251.77
Farmers Trust Market Agency	Maholo Farmers	R	4,640.63
Farmers Trust Market Agency	Wenholt G.P	R	1,931.98
Farmers Trust Market Agency	Dan Montana	R	322.37
Farmers Trust Market Agency	Sithole Sibine	R	4,220.01
Farmers Trust Market Agency	Smerinozi R.S	R	182.96
Farmers Trust Market Agency	Mathonsai G	R	25.34
Farmers Trust Market Agency	Majhasana Farming Project	R	0.84
Farmers Trust Market Agency	Chauke M	R	191.19
Farmers Trust Market Agency	Sanie Farms	R	1,347.97
Farmers Trust Market Agency Total		R	15,663.94
Marco Market Agency	Nemalale M	R	214.82
Marco Market Agency	Kroonpoort Bdy	R	7.13

Marco Market Agency	Multi Harvest	R	11.59
Marco Market Agency	Produce Hub (Pty) Ltd	R	4,106.07
Marco Market Agency	Tshiseve LL	R	453.44
Marco Market Agency	Venter WG	R	3,931.58
Marco Market Agency	Mudau M	R	538.08
Marco Market Agency	Namalale MW	R	456.78
Marco Market Agency	Nempumbulindi D	R	209.67
Marco Market Agency	Nefolovhdowe T.S	R	391.05
Marco Market Agency	H&Z Transport	R	297.88
Marco Market Agency	Aqua Veggies`	R	768.03
Marco Market Agency	Khazeni Barnard	R	594.72
Marco Market Agency	Mirenzheni N	R	660.68
Marco Market Agency	Nethavhani A.E	R	594.60
Marco Market Agency	Mudau P	R	241.17
Marco Market Agency	Ngobeni Nyiko	R	154.41
Marco Market Agency	Mukwevho G.G	R	254.17
Marco Market Agency	Sush Farming	R	127.76
Marco Market Agency	Ready Fresh	R	2,373.49
Marco Market Agency	Malovhele M.P	R	208.06
Marco Market Agency	Munyai F	R	45.43
Marco Market Agency	Munyai M.F	R	14.63
Marco Market Agency Total		R	16,655.24
Metro Market Agency	Ndou Mawela	R	187.72
Metro Market Agency	Mangena Bongani	R	35.77
Metro Market Agency	Shikwambana B	R	283.97
Metro Market Agency	Madulat G	R	864.77
Metro Market Agency	Mawela E	R	69.17
Metro Market Agency	Kwinda E	R	97.99
Metro Market Agency	Shandukani N R	R	333.03
Metro Market Agency	Shandukani N E	R	1,903.02
Metro Market Agency	Munyai R	R	25.81
Metro Market Agency	Nevhulamba M	R	158.62
Metro Market Agency	Tshikosi B G	R	50.48
Metro Market Agency	Mirenzheni N	R	67.83
Metro Market Agency	Khosa K.J	R	3,009.49
Metro Market Agency	Ramo Samuel Project	R	300.41
Metro Market Agency	Shokane M.R	R	113.39
Metro Market Agency	Mangena Mapogo Clement	R	121.65
Metro Market Agency	Rimani B-E Harmony	R	508.37
Metro Market Agency	Witklip 388 Pty Ltd	R	1,002.90
Metro Market Agency	Hlengani J Ndhlovu	R	442.37
Metro Market Agency	Nkuna N.N	R	142.61
Metro Market Agency Total		R	9,719.37
Noordvaal Market Agency	EL Verpakking	R	13.07
Noordvaal Market Agency	Kruger MJ	R	1,449.60
Noordvaal Market Agency	Posraams Bdy	R	917.72
Noordvaal Market Agency	Pa v/d Walt	R	720.18
Noordvaal Market Agency	Fresh Produce	R	889.43
Noordvaal Market Agency	Mojovort	R	-
Noordvaal Market Agency	Budget Fruit and Veg	R	1,924.22
Noordvaal Market Agency	Potgieter G L	R	150.28
Noordvaal Market Agency	Steyn D.B	R	98.46
Noordvaal Market Agency	Abram Thoane	R	89.90
Noordvaal Market Agency	Lekkerdraai Boerdery	R	1,001.79
Noordvaal Market Agency	Mapnya Poultry Farm	R	9,435.18
Noordvaal Market Agency	Maungo A Mogale	R	695.24
Noordvaal Market Agency	Tsatsi Agri Produce	R	17,429.03
Noordvaal Market Agency	Kwakaulela Agricultural	R	2,409.32

Noordvaal Market Agency	Lucky	R	146.53
Noordvaal Market Agency Total		R	37,369.95
Pula Nala Market Agency	Tshivhula M.E	R	296.36
Pula Nala Market Agency	Hlungwane T	R	239.57
Pula Nala Market Agency	Machete M.A	R	1,038.76
Pula Nala Market Agency	Mudau N. J	R	97.06
Pula Nala Market Agency Total		R	1,671.75
RSA Johannesburg Market Agency	Mabuze M.M	R	1,785.17
RSA Johannesburg Market Agency	Muvhango N.W	R	284.92
RSA Johannesburg Market Agency	Ramufhi N.G	R	929.64
RSA Johannesburg Market Agency	Vegking	R	3,332.43
RSA Johannesburg Market Agency	Verlange Landgoed	R	6,700.45
RSA Johannesburg Market Agency	Swanepoel & Schultz	R	8,030.89
RSA Johannesburg Market Agency	Dumela Farms	R	1,315.75
RSA Johannesburg Market Agency	Mulaudzi M.M	R	682.17
RSA Johannesburg Market Agency	Mulaudzi A.G	R	585.05
RSA Johannesburg Market Agency	Patco Farms	R	235.49
RSA Johannesburg Market Agency	Mudodobe M.P	R	167.63
RSA Johannesburg Market Agency	Mudau T.	R	146.01
RSA Johannesburg Market Agency	Gudani Co Operative	R	234.80
RSA Johannesburg Market Agency	Mudau T	R	2.76
RSA Johannesburg Market Agency	Nu Leaf	R	43,922.20
RSA Johannesburg Market Agency	VLB Bemarking	R	9,376.45
RSA Johannesburg Market Agency	Westfalia	R	8,771.23
RSA Johannesburg Market Agency	Ndivhufa	R	3,466.39
RSA Johannesburg Market Agency	Microbihi Organ	R	5,824.11
RSA Johannesburg Market Agency	Shihangule R.T	R	2,009.93
RSA Johannesburg Market Agency	Corbez Trust	R	1,196.41
RSA Johannesburg Market Agency	Mohale P.M	R	1,054.35
RSA Johannesburg Market Agency	Makavhini Iregation	R	933.27
RSA Johannesburg Market Agency	Ver Verlange	R	862.27
RSA Johannesburg Market Agency	Mukulakhga H.D	R	610.74
RSA Johannesburg Market Agency	Muhali F.L	R	505.41
RSA Johannesburg Market Agency	Matsetse F.S	R	472.96
RSA Johannesburg Market Agency	Lwathudwa	R	432.99
RSA Johannesburg Market Agency	Agri DNK	R	415.61
RSA Johannesburg Market Agency	Mmavheta	R	340.24
RSA Johannesburg Market Agency	Magau M.M	R	355.21
RSA Johannesburg Market Agency	Meyi L	R	411.09
RSA Johannesburg Market Agency	Ndou J.L	R	352.06
RSA Johannesburg Market Agency	Hoekstra	R	279.89
RSA Johannesburg Market Agency	Labour Save	R	253.70
RSA Johannesburg Market Agency	Mthangeni H.W	R	199.70
RSA Johannesburg Market Agency	Koumendacos J	R	354.78
RSA Johannesburg Market Agency	Manngwe T	R	207.66
RSA Johannesburg Market Agency	Phungo	R	319.63
RSA Johannesburg Market Agency	Kwinda	R	150.50
RSA Johannesburg Market Agency	Rambelani A	R	150.19
RSA Johannesburg Market Agency	Simelane Philemon	R	114.88
RSA Johannesburg Market Agency	A.S & W Pretorius	R	110.15
RSA Johannesburg Market Agency	L.A Van der Gryp	R	97.75
RSA Johannesburg Market Agency	Takalani S.S	R	96.67
RSA Johannesburg Market Agency	Seroba M.A	R	92.54
RSA Johannesburg Market Agency	Langley P.J	R	87.90
RSA Johannesburg Market Agency	Mukoma T	R	85.23
RSA Johannesburg Market Agency	Nyadzani M.S	R	54.76
RSA Johannesburg Market Agency	Muvhango S.L	R	137.35
RSA Johannesburg Market Agency	Fruituion Fruit SA	R	14.23
RSA Johannesburg Market Agency	Schongani	R	7.77

RSA Johannesburg Market Agency	Mphaphudi M.A	R	3.58
RSA Johannesburg Market Agency	Pharaoh Of Africa	R	1,365.76
RSA Johannesburg Market Agency	Mudau Salphima	R	1,024.98
RSA Johannesburg Market Agency	Nemaguvhuni T.C	R	748.88
RSA Johannesburg Market Agency	LA LA Govan	R	711.66
RSA Johannesburg Market Agency	Pfresh Horticulture	R	294.72
RSA Johannesburg Market Agency	Sakred Lands	R	290.70
RSA Johannesburg Market Agency	Matshete M.Z	R	171.20
RSA Johannesburg Market Agency	Mbhungana F	R	105.87
RSA Johannesburg Market Agency	Louman Farms	R	33.16
RSA Johannesburg Market Agency	Maluleke G.R	R	24.98
RSA Johannesburg Market Agency	Vhengani N.J	R	5.65
RSA Johannesburg Market Agency	Mnguni Kehla	R	10,706.64
RSA Johannesburg Market Agency	Netshivhambe T.R	R	3,327.29
RSA Johannesburg Market Agency	Rooiwal Plaas	R	547.86
RSA Johannesburg Market Agency	Tshimedse P	R	198.81
RSA Johannesburg Market Agency	Crimson King Prop	R	1.97
RSA Johannesburg Market Agency	Christian Uche	R	134.01
RSA Johannesburg Market Agency	De Villie Konsultante	R	959.08
RSA Johannesburg Market Agency	Christian Uchenna	R	225.98
RSA Johannesburg Market Agency Total		R	129,444.14
RSA Limpopo	Mahuma A Juno	R	3,658.60
RSA Limpopo	Mossasa Farms	R	3,205.16
RSA Limpopo	Slice Me Nice	R	1,557.47
RSA Limpopo	Eridanus	R	0.34
RSA Limpopo Total		R	8,421.57
Subtropico Johhannesburg Market Agency	Muhlohlonyi N.H	R	420.05
Subtropico Johhannesburg Market Agency	Selomo Julius	R	2,829.86
Subtropico Johhannesburg Market Agency	Mushwana J.M	R	387.67
Subtropico Johhannesburg Market Agency	Maluleke J	R	234.11
Subtropico Johhannesburg Market Agency	Red Car Hyper	R	482.63
Subtropico Johhannesburg Market Agency Total		R	4,354.32
Tshwane Green Market Agency	Ghwano Kemaatla	R	224.44
Tshwane Green Market Agency Total		R	224.44
Wenpro Johannesburg Market Agency	Masindi MR	R	811.35
Wenpro Johannesburg Market Agency	Preston	R	248.69
Wenpro Johannesburg Market Agency	Mathivha TS	R	296.36
Wenpro Johannesburg Market Agency	Seolotsa William	R	322.81
Wenpro Johannesburg Market Agency	Matshasa MH	R	858.49
Wenpro Johannesburg Market Agency	Ladzani H	R	125.70
Wenpro Johannesburg Market Agency	Mukununde S	R	77.37
Wenpro Johannesburg Market Agency	Masindi M.R	R	369.90
Wenpro Johannesburg Market Agency	Rambuda N.A	R	222.91
Wenpro Johannesburg Market Agency	Klipdraai	R	2,856.41
Wenpro Johannesburg Market Agency	Masikhwa M.R	R	73.18
Wenpro Johannesburg Market Agency	Mpashi M.M	R	369.40
Wenpro Johannesburg Market Agency	Ratshidzu Pty Ltd	R	522.59
Wenpro Johannesburg Market Agency	Ratshidzu	R	1,399.39
Wenpro Johannesburg Market Agency Total		R	8,554.55
WL Ochse Market Agency	Swanepoel C	R	451.02
WL Ochse Market Agency	Achut Shalom	R	1,542.20
WL Ochse Market Agency Total		R	1,993.22
Grand Total		R	286,180.77

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