



the **dpsa**

Department:
Public Service and Administration
REPUBLIC OF SOUTH AFRICA

EXPLANATORY MANUAL

MY GUIDE TO COMPLETING THE FINANCIAL INTERESTS DISCLOSURE FORM

Table of Contents

THE FINANCIAL DISCLOSURE FRAMEWORK	.....	i
1. INTRODUCTION	.....	1
2. THE FINANCIAL DISCLOSURE FRAMEWORK	.....	1
3. WHO SHOULD DISCLOSE AND WHEN?	.....	2
4. THE FINANCIAL DISCLOSURE FORM	.....	3
5. eDISCLOSURE SYSTEM	.....	4
COMPLETING THE FINANCIAL DISCLOSURE FORM	.....	6
1. GENERAL INFORMATION	.....	7
1.1 Conducting business with the State	.....	7
1.2 Permission to perform other remunerative work	.....	7
1.3 Gifts	.....	8
1.4 Completing the form	.....	8
1.5 Who has access to the financial disclosure form?	.....	8
2. DETAILS OF FINANCIAL INTERESTS TO BE DISCLOSED	.....	9
2.1 Shares, loan accounts, or any other form of equity in registered private or public companies and other corporate entities recognised by law	.....	9
2.2 Income-generating asset	.....	11
2.3 Trusts	.....	12
2.4 Directorship and Partnership	.....	13
2.5 Partnership in a Business	.....	14
2.6 Other remunerative work outside the employee's department	.....	15
2.7 Consultancy and Retainership	.....	16
2.8 Sponsorship or any kind of assistance received	.....	18
2.9 Gifts or hospitality in the course and scope of employee's employment	.....	19
2.10 Ownership and other interests in immovable property	.....	20
2.11 Vehicles	.....	21
2.12 Any other financial liabilities	.....	22
2.13 Any other financial interest	.....	23
CONSEQUENCES OF NON-COMPLIANCE WITH THE FINANCIAL DISCLOSURE REGULATIONS	.....	25
1. NON-COMPLIANCE WITH THE REGULATIONS	.....	26
2. ACTS OF MISCONDUCT RELATING TO FINANCIAL DISCLOSURE	.....	26
3. PROPOSED SANCTIONS RELATING TO FINANCIAL DISCLOSURE MISCONDUCT	.....	27

DEFINITIONS

Directive:	means the Directive on other categories of employees designated to disclose their financial interests and the form, date, and financial interests to be disclosed issued on 18 June 2021.
Employees:	Any reference to employees in this manual refers to designated employees unless otherwise stated.
EA:	Executive Authority.
HOD:	Head of Department.
MMS Members:	Members of the Middle Management Service.
OSD:	Occupation-Specific Dispensation.
PSR:	Public Service Regulations, 2016.
SMS Members:	Members of the Senior Management Service.

ABOUT THE EXPLANATORY MANUAL

Regulation 19 of the PSR, 2016 provides a list and details of financial interests designated employees must disclose. This explanatory manual (hereinafter referred to as Manual) is issued by the Department of Public Service and Administration (DPSA) to guide the designated employees on the required information relating to the disclosure of financial interests. Where the manual could be found to contradict the Public Service Regulations (PSR), 2016 or the Directive on other categories of employees designated to disclose their financial interests and the form, date, and financial interests to be disclosed (Directive), the PSR and the Directive will take precedence. The manual's purpose is to address frequently asked questions regarding financial disclosure categories. The manual will be revised from time to time to accommodate evolving circumstances.

SCOPE AND APPLICATION

This manual will be used as a guide for **designated employees** to understand the information that should be disclosed under each disclosure category. This manual does not replace any statutory obligations on the part of an employee i.e. completing the financial disclosure form does not mean the employee has automatic permission to perform other remunerative work or has prior approval to accept gifts that are supposed to be approved by the Executive Authority (EA). On the other hand, an employee who is not a designated employee but has permission to perform other remunerative work does not have to disclose his/her financial interests.

PART A

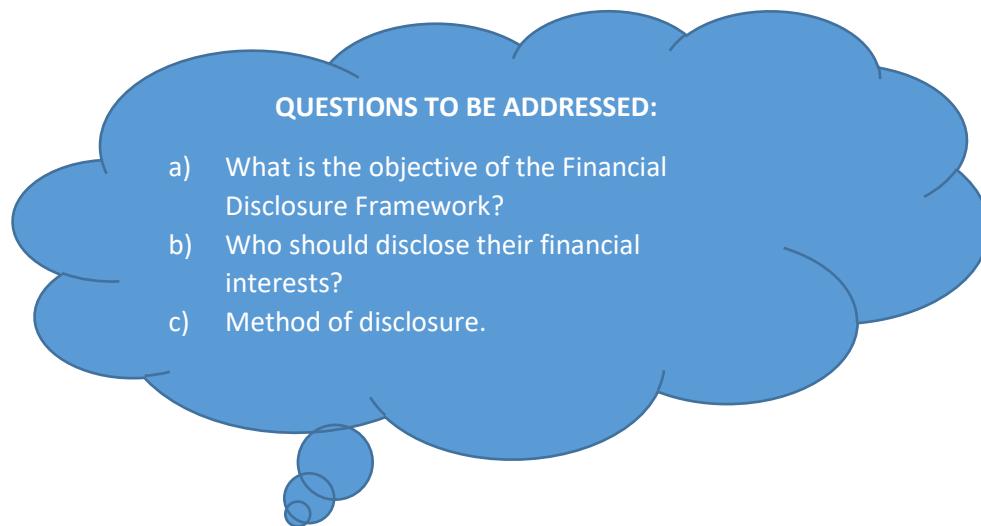
THE FINANCIAL DISCLOSURE FRAMEWORK

1. INTRODUCTION

In 2016, the Minister for the Public Service and Administration (hereinafter referred to as the Minister) issued the PSR, 2016, which came into effect on 01 August 2016. The following Public Service Regulations are key for this explanatory manual.

- Minister may determine other categories of designated employees to disclose their financial interests (**Regulation 16(c) read together with Regulation (18(3))**);
- The use of the eDisclosure system to disclose financial interests is compulsory (**Regulation 18(5)**); and
- New categories of financial interests have been introduced (**Regulation 19**) through the PSR Amendments as indicated below.

In October 2023, the Minister amended the PSR, 2016. **Regulation 19 was amended** to include another category of disclosure, namely, “other financial liabilities”.



2. THE FINANCIAL DISCLOSURE FRAMEWORK

The financial disclosure framework is aimed at preventing conflicts of interest by requiring designated employees to disclose their financial interests. The financial disclosure framework is covered in detail in Part 2 of Chapter 2 of the PSR, 2016.

The objectives of the financial disclosure framework are to:

- 2.1 Ensure compliance with ethics and integrity norms and standards;

- 2.2 identify and manage conflict of interest situations among the designated employees;
- 2.3 ensure transparency and accountability (good governance); and
- 2.4 detect unexplained wealth (through lifestyle review and audit where necessary).

3. WHO SHOULD DISCLOSE AND WHEN?

All designated employees must disclose their financial interests through Regulation 18(1) and (2) of the PSR, 2016. On the 18th of June 2021, the Minister issued a Directive on other categories of employees designated to disclose their financial interests and the form, date, and financial interests to be disclosed (Directive). All the employees designated to disclose their financial interests in terms of this Directive are also required to disclose their financial interests. The information is summarized in the table below:

Table 1: Categories of designated employees and the dates for disclosure

CATEGORIES OF DESIGNATED EMPLOYEES	DISCLOSURE PERIOD
3.1 Members of Senior Management (SMS members), including Heads of Department	Annually from 01 – 30 April
3.2 Employees appointed as Members of Middle Management (both at levels 11 and 12)	01 June – 31 July of the year in question
3.3 Employees earning an equivalent of salary levels 11 and higher in terms of an Occupational Specific Dispensation (OSD)	01 June – 31 July of the year in question
3.4 All employees appointed at salary levels 9 and 10	01 June – 31 July of the year in question
3.5 Employees earning an equivalent of salary levels 9 and 10 in terms of an OSD	01 June – 31 July of the year in question
3.6 Employees below salary level 9 who are responsible for supply chain management (SCM) and financial accounting	01 June – 31 July of the year in question
3.7 Employees earning below salary level 9 who are ethics officers, PSC officials, and officials with delegated authority to access the eDisclosure system in terms of regulation 20(1)(h) of the PSR.	01 June – 31 July of the year in question

CATEGORIES OF DESIGNATED EMPLOYEES	DISCLOSURE PERIOD
3.8 Newly appointed employees in any of the categories listed above	30 days after the assumption of duty

Members of the SMS and HODs are designated under Regulation 18(1) and (2) of the PSR, 2016. Employees who earn at level 13 upwards but do not occupy SMS positions (e.g. employees remunerated at higher notches based on OSD, personal notches, etc.) are not included in this category. Such employees are designated in terms of the Directive. Special Advisers are not designated employees in terms of the PSR, 2016, or the Directive.

4. THE FINANCIAL DISCLOSURE FORM

The financial disclosure form is determined by the Minister (**Annexure A**)¹. The financial disclosure form should be completed accurately and submitted under a declaration of truth. Provision of false, inaccurate, or incomplete information is a serious disciplinary offence. Wilful falsification of information required may subject the employee to criminal prosecution. Where insufficient space is provided in the form or if the form does not provide for a certain type of financial interest, the required information must be provided under any other financial interests or capturing notes on the eDisclosure system.

NOTE: Designated employees must disclose **ALL** their financial interests and submit such under a declaration of truth. The declaration is at the end of the electronic form.

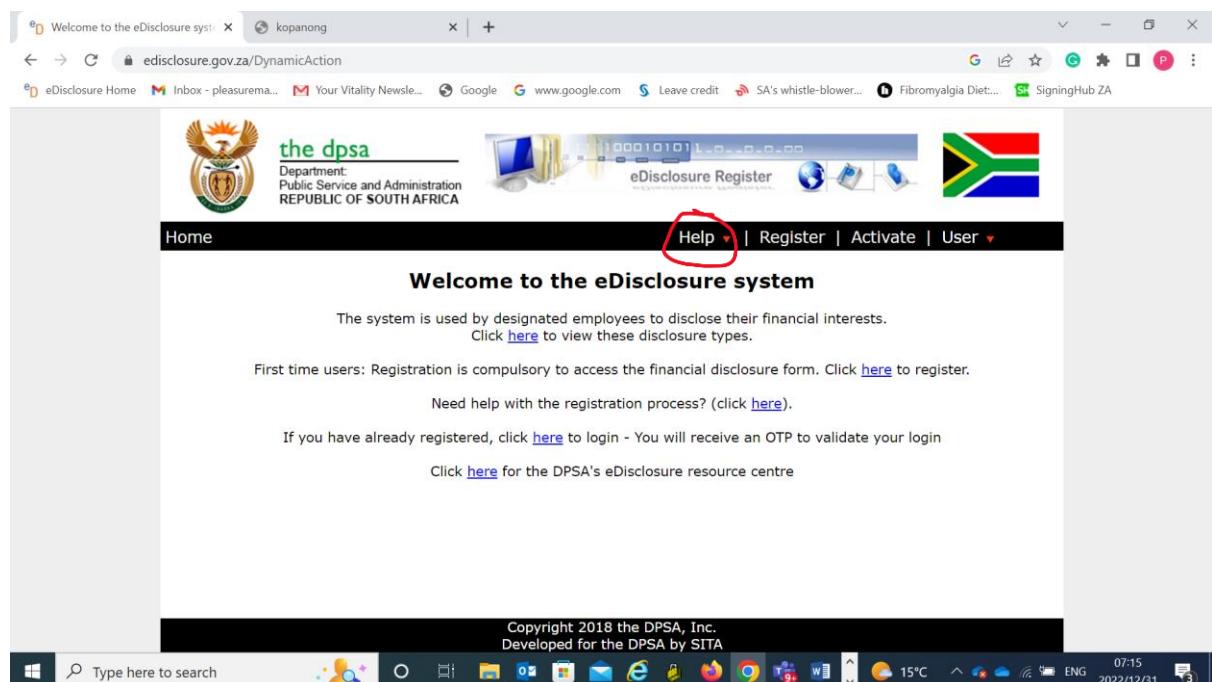
¹ Annexure A is attached for information only. Financial interests must be disclosed on the eDisclosure system.

5. eDISCLOSURE SYSTEM



Designated employees must disclose their financial interests electronically, using the **eDisclosure system**. The eDisclosure system can be accessed using the following address: www.edisclosure.gov.za or <https://edisclosure.gov.za> while in the **government network**.

On the website's landing page, there is a "help" option that will direct the employee to the names of officials within his/her department to assist with any process regarding the use of the eDisclosure system. Employees need to register as users to use the eDisclosure system.



Welcome to the eDisclosure system | kopanong | +

edisclosure.gov.za/DynamicAction

e Disclosure Home | Inbox - pleasurema... | Your Vitality Newsle... | Google | www.google.com | Leave credit | SA's whistle-blower... | Fibromyalgia Diet... | SigningHub ZA

the dpsa
Department:
Public Service and Administration
REPUBLIC OF SOUTH AFRICA

eDisclosure Register

Home | Help | Register | Activate | User

Welcome to the eDisclosure system

The system is used by designated employees to disclose their financial interests. Click [here](#) to view these disclosure types.

First time users: Registration is compulsory to access the financial disclosure form. Click [here](#) to register.

Need help with the registration process? (click [here](#)).

If you have already registered, click [here](#) to login - You will receive an OTP to validate your login

Click [here](#) for the DPSA's eDisclosure resource centre

Copyright 2018 the DPSA, Inc.
Developed for the DPSA by SITA

Type here to search | 07:15 2022/12/31 | 3

All employees will be able to do self-registration on the system, using their South African identity document. If unable to do so (maybe because an employee has less than 30 days employed in the public service), officials listed under the “help” icon on the eDisclosure website should be able to assist an employee with registration. A designated employee needs to complete the form attached as **Annexure B** of this manual to enable the eDisclosure Department Admin to register him/her on the system.

PART B

COMPLETING THE FINANCIAL DISCLOSURE FORM

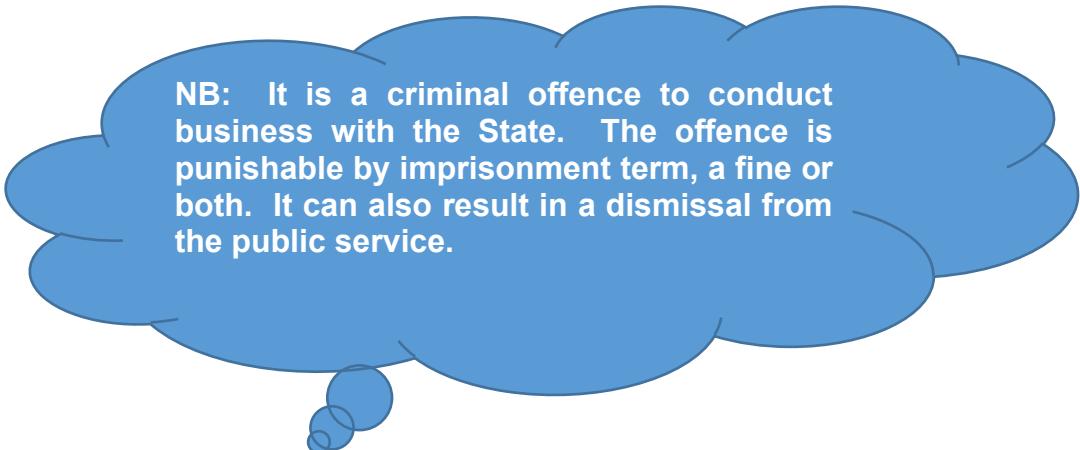
1. GENERAL INFORMATION

The following regulatory provisions should be borne in mind by designated employees:

1.1 Conducting business with the State

Section 8(2) of the Public Administration Management Act, 2014, and Public Service Regulation 13(c) prohibits an employee from:

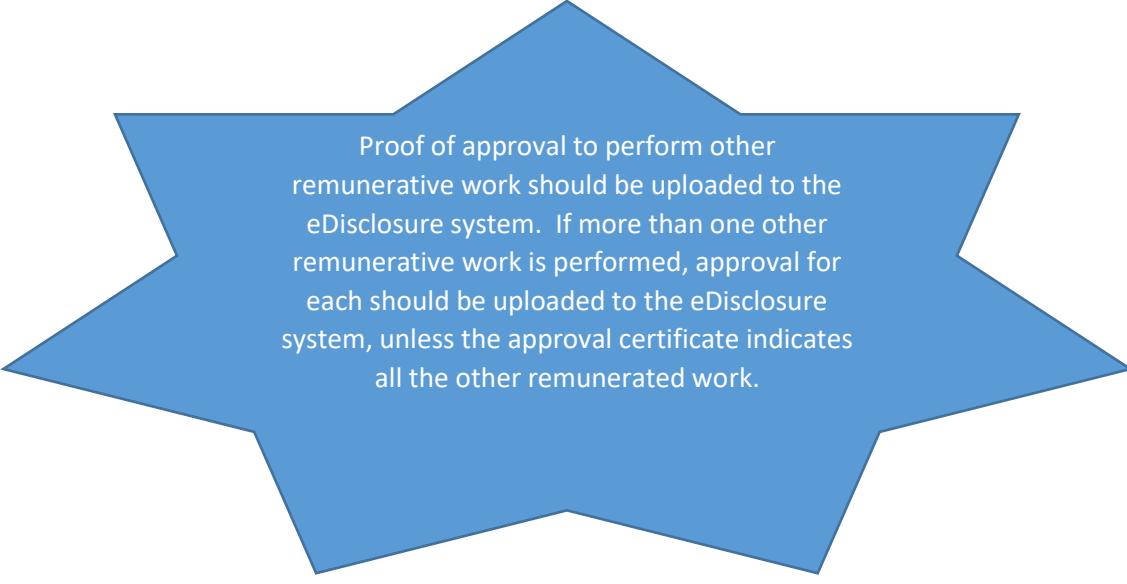
- (a) Conducting business with the State (as an individual), (organ of the state), or
- (b) be a **director** of a public or private company conducting business with the State/organ of the state.



NB: It is a criminal offence to conduct business with the State. The offence is punishable by imprisonment term, a fine or both. It can also result in a dismissal from the public service.

1.2 Permission to perform other remunerative work

Section 30 of the Public Service Act, 1994, requires that an employee should obtain written permission to perform other remunerative work. Other remunerative work includes remunerated directorship in companies and fees for being a trustee.



Proof of approval to perform other remunerative work should be uploaded to the eDisclosure system. If more than one other remunerative work is performed, approval for each should be uploaded to the eDisclosure system, unless the approval certificate indicates all the other remunerated work.

1.3 Gifts

Where gifts, hospitality, or sponsorship of more than R500,00 per annum have been received, proof of approval to accept such should be uploaded to the eDisclosure system.

1.4 Completing the form

The whole form must be completed. If a category is not applicable, you need to indicate that by filling in “not applicable/NA” in a required field. Where the field requires an amount of money, a zero (0) value must be filled. The eDisclosure system has been enabled to auto-fill the fields where the employee wishes to declare nothing. It is, however, still an employee’s responsibility to ensure that all the information in the form is correct.

1.5 Who has access to the financial disclosure form?

The information disclosed must be kept confidential and may only be used for lawful purposes. The following people have access to the disclosed information:

- the relevant executive authority;
- the relevant head of government department or government component;
- the Public Service Commission;
- the Director General: Office of the Public Service Commission;
- the Director General: Public Service and Administration;
- employees designated for the effective implementation of Chapter 2 of the PSR, 2016, including for record-keeping purposes e.g. Ethics Officers; and
- subject to the approval of the executive authority in respect of the information of a head of department or the head of department in respect of the information of any other designated employee—
 - (i) persons appointed to investigate, initiate, or conduct disciplinary proceedings; and
 - (ii) law enforcement agencies charged with investigating or prosecuting an alleged offense; and
 - (iii) a person or institution authorised by statute.”.

No person who has access to the information may, except when a court orders, disclose the information. Any person, other than the person referred to above, may only be given access to the information in terms of the Promotion of Access to Information Act, 2000.

2. DETAILS OF FINANCIAL INTERESTS TO BE DISCLOSED

2.1 Shares, loan accounts, or any other form of equity in registered private or public companies and other corporate entities recognised by law

2.1.1 Definitions/description

(i) Shares and equity

A share is a unit of ownership interest in a company. Shares provide a platform for individuals to invest in companies in return for dividends.

Types of Shares:

- **Common Shares** are shares that come with voting rights, allowing shareholders to influence company decisions, such as electing the board of directors.
- **Preferred/preferential Shares:** These usually do not have voting rights but have a higher claim on assets and earnings than common shares. Preferred shareholders often receive fixed dividends before common shareholders.

Companies often issue shares to raise capital for operations, expansion, or other needs. This capital is known as **equity**. Just like shares, equity represents some form of ownership/investment in a company in return for profit that is paid in the form of dividends. In this **context**, equity can be expressed as the amount of investment made into the company. This may also include debt incurred to establish/run the company.

NOTE: Employees are not expected to disclose financial interests arising solely from investment in mutual, pension, or other institutional investment fund where the covered person does not exercise control over the management and investment of such a fund. This includes investments in unit trusts, insurance policies, and stokvels where members contribute periodically for whatever purpose, unless members have registered a company for this purpose and an employee is a shareholder in the company.

(ii) Registered Company

Companies are registered with the Companies and Intellectual Property Commission (CIPC) in terms of the Companies Act, no. 71 of 2008. The Companies Act, of 2008 provides for two categories of companies, namely non-profit and profit companies.

2.1.2 Information required

Disclosure Item	Description	Example
Nature of financial interest	Will be expressed as a share or equity.	Shares
Number of shares	Refers to the total number of shares an employee holds with the company or entity. Only a number can be captured on the eDisclosure system for this purpose. If the information on the share certificate is expressed in percentages, an employee should convert such to numbers to be able to capture it on the eDisclosure system.	200
Nominal value of the shares	An employee is required to provide the price of a share, bond, or stock when it was issued.	50 000,00
Name of company	Name of the registered company.	Old Mutual
Registration no.	This is the number on the shareholding certificate.	

(iii) Loan accounts (excluding bond, vehicle finance, and retail accounts)

A loan is a financial agreement where the lender (an individual, or a financial or non-financial institution) provides money to the borrower (an individual on behalf of the company, or directly to the company) with the expectation that the borrower will repay the amount borrowed, with/without interest, over a specified period.

“Loan account” in this section should be understood in the context of a **company/business loan**.

2.1.3 Information required

Disclosure Item	Description	Example
Name of the financial services provider and account number	Name of the institution that has provided a loan to you or the company.	First National Bank
The original amount of the loan	The amount of money borrowed from the institution and put forward by an official into the company as capital.	R60 000
Outstanding balance	This is the total balance, including interest.	R55 000
Term of the loan	This is a period over which the loan should be paid in terms of the contract.	12 months

2.2 Income-generating asset

2.2.1 Definitions/description

An income-generating asset is any asset that provides passive income to the employee. Such includes e.g. land, house, flat, vehicle, machinery, etc. should be disclosed under this category. If the asset belongs to a designated employee's company and is registered in its name, there is no need to disclose it.

2.2.2 Information required

Disclosure Item	Description	Example
Description of the asset	Refers to the asset which creates a passive income ² e.g. house, land, sound system, utility machinery, or vehicle	Sound system
Nature of activity	Renting the sound system to members of the public Transporting workers Renting out my second house	Renting out the sound system to events in the community
Nature of income	It could be rental, fees, profit, etc.	Fees
Income received	The amount received in a particular year under disclosure	100000,00

² The asset might be in your name but be used by another person who pays you something periodically

2.3 Trusts

2.3.1 Definition/description

A trust is a formal contractual arrangement that allows a third party (the trustee), to hold assets on behalf of a beneficiary or beneficiaries initiated by the founder. Trusts can be arranged in many ways, and the assets can be specified exactly how and when they are passed to the beneficiaries. An individual can participate in a trust as a **founder, trustee (director), or beneficiary**.

Trusts are registered at the regional office of the Master of High Court. The Master of High Court has the following regional offices: *Bloemfontein, Bisho, Cape Town, Durban, Grahamstown, Johannesburg, Kimberley, Mafikeng, Mthatha, Nelspruit, Polokwane, Pietermaritzburg, Port Elizabeth, Pretoria, and Thohoyandou.*

NOTE: If you receive remuneration for your role as a Trustee, you must obtain written approval to perform other remunerative work. Kindly upload the approval certificate on the eDisclosure system. **Disclosure is not a form of approval.**

2.3.2 Information required

Disclosure Item	Description	Example
Name of trust property/trust account	The name of the trust as registered with the Master of High Court.	Love-each-Other Trust
Role in the trust	What is your role in the trust?	Trustee, beneficiary, etc.
Trust registration no.	The number provided by the Master of the High Court during registration	
Purpose of the trust & where it is registered	Why was the trust established? The Master of High Court Regional office where the trust is registered as listed in the preceding paragraph	Tertiary education fund for Segafi grandchildren Registered in Bloemfontein
Income received from the trust	Fees paid to trustees/amount of benefits received	80000,00

A **beneficiary** of a trust does not require approval to perform other remunerative work.

BUT

A trustee who receives fees **MUST** apply for permission to perform other remunerative work.

2.4 Directorship and Partnership

2.4.1 Definitions/description

A **director** means an elected or appointed member or alternate member of the board and includes any person occupying the position of a director or alternate director, by whatever name designated³. A company director does not have to be a stockholder (shareholder) or an employee of the company. Employees who hold the position of a director in a profit or non-profit organization(s) are required to disclose such positions irrespective of receiving remuneration or not.

Where remuneration is received, an employee should provide proof of permission to perform other remunerative work in terms of section 30 of the Public Service Act, 1994.

2.4.2 Information required

Disclosure Item	Description	Example
Name of the corporate entity	<p>A trading name is a name (or names) used by a person, partnership, or company for business that is not the same as their name or official registered name. A business may use as many trading names as it requires, but these cannot be registered as official names of the company.</p> <p>In South Africa, trading names are used by companies that do not wish to operate under their registered name, for instance where a trading name was previously used by a company (private incorporation) and a business does not want to confuse their customers by changing its name and brand⁴</p>	Metlholo Enterprises trading as MiraclesSA
Registration no.	Number given by the CIPC as the registration number of the company.	K2010/1084/09

³ Companies Act, no. 71 of 2008

⁴ <https://serr.co.za/what-are-the-legal-aspects-when-using-trading-as-names>

Disclosure Item	Description	Example
Type of business (e.g. construction, consultancy etc.)	Refers to the activities in which the company is undertaking with its operations. E.g. Cleaning, Security, transport etc.	Construction Company
Annual amount of Remuneration	Income includes any payment or benefit in cash or in kind, such as salaries, consulting fees, honoraria, equity interests, or any other benefit.	R1000 000

2.5 Partnership in a Business

2.5.1 Definitions/description

A **partnership** is a legal form of business operation between two or more individuals who contractually share management and profits.

2.5.2 Information required

Disclosure Item	Description	Example
Name of business and trading name	See the information above regarding Directorship.	Name: Lefaragatlha dealers
Type of business		Trading Name: Moonlight shine
		Supermarket
Registration no.	The number given by the CIPC as the registration number of the company.	K2010/1084/09
Annual amount of Remuneration	This is the total income generated by the business and not profit .	60 000,00

Documentary proof of approval to perform other remunerative work must be uploaded to the eDisclosure system if you receive remuneration for your participation as director/partner in the company.

2.6 Other remunerative work outside the employee's department

2.6.1 Definitions/description

Other remunerative work refers to any work which an **employee** performs and receives remuneration for, outside his or her official employment in his/her department. **All employees must obtain written approval to perform other remunerative work outside of their official duties before engaging in such other remunerative work.** In terms of the Directive on Other Remunerative Work⁵, the written approval is granted in the form of a certificate or a deemed approval⁶ letter, issued by the Ethics Officer. The certificate of approval must be uploaded to the eDisclosure system.



2.6.2 Information required

Disclosure Item	Description	Example
Name of employer	Refers to the name of the company or entity in which you are employed or rendering a service. One can also be self-employed	The Flag University
Type of work	Refers to the description of the work you perform at the company or entity	Lecturer

⁵ Directive on Other Remunerative Work outside the employee's employment in the relevant department as contemplated in section 30 of the Public Service Act, 1994, issued by the Minister for the Public Service and Administration on 01 November 2016

⁶ In terms of section 30(3)(b), if the Executive Authority fails to make a decision within the 30 day period, it would be deemed that such permission was given.

Disclosure Item	Description	Example
Remuneration	Refers to any payment or benefit in cash or in kind you receive for rendering your services to the company, entity or individuals. If you have received inconsistent income over the twelve months, add up the twelve month's earnings to come up with the annual remuneration. If remuneration was in kind, state what the benefit in kind was and attach a value to such.	R60000,00

NOTE: If you perform more than one other remunerative work outside your department, you need to provide written approval for each. Kindly upload the approval certificate on the eDisclosure system, using the document upload facility on the system.

2.7 Consultancy and Retainership

2.7.1 Definitions/description

Consultancy refers to the provision of professional or expert service/advice to an individual or organisation in return for remuneration.

NOTE: consultancy is a form of other remunerative work therefore, written approval is required to perform such. Kindly upload the approval certificate on the eDisclosure system, using the document upload facility on the system.

Retainership refers to a form of employment where an employee is available for advice and/or providing services to an organisation on a retainer basis.

Example of Retainership:

A lawyer entering into contract to represent an organisation (his / her client) as and when there is a need for such a service. Whether the remuneration is on case by case basis or periodical, this form of employment constitutes other remunerative work therefore, an employee requires written approval to perform such work.

2.7.2 Information required

Disclosure Item	Description	Example
Name of company or entity	Refers to the client (an individual or organization) to which you provide consultancy/retainership services	Mbumbani Water Services
Nature of the consultancy	Refers to the type of service you offer/offered to your client	Legal advise
Type of business	Type of business that your client is in.	Water services
Income/remuneration received	Refers to the annual value of the benefits (cash or kind) you received for rendering the service to the client.	R200,000.00

If you have provided different services to one client list all of them and the annual income received from the client.

If you have provided services to different clients, complete a separate form for all of them.

2.8 Sponsorship or any kind of assistance received

2.8.1 Definition/description

Sponsorship is the support/subsidy that an individual receives (wholly or partly) from another individual or a company/organization (sponsor). Sponsorship could be in a form of cash or kind. Example: payment of flight ticket, part payment of a training course, payment of children's school fee, scholarship, sponsored travel, payment for medical expenses, payment for accommodation, etc.

NOTE: Sponsorship may be to one's own benefit, or to that of one's immediate family member and / or relatives. For example: Someone paying your child's school fees, discount for a car for one's mother, etc.



2.8.2 Information required

Disclosure Item	Description	Example
Date of sponsorship	Date on which the sponsorship was received by the employee.	01 June 2022
Source of sponsorship/assistance	The organisation or individual who provided the sponsorship or assistance	World Bank
Description of sponsorship/direct or indirect assistance	Refers to full details of the type of sponsorship received during the period of disclosure	Tuition for a training course abroad
Value of sponsorship/assistance	Amount of money/estimated amount where the sponsorship was in kind	R100000,00

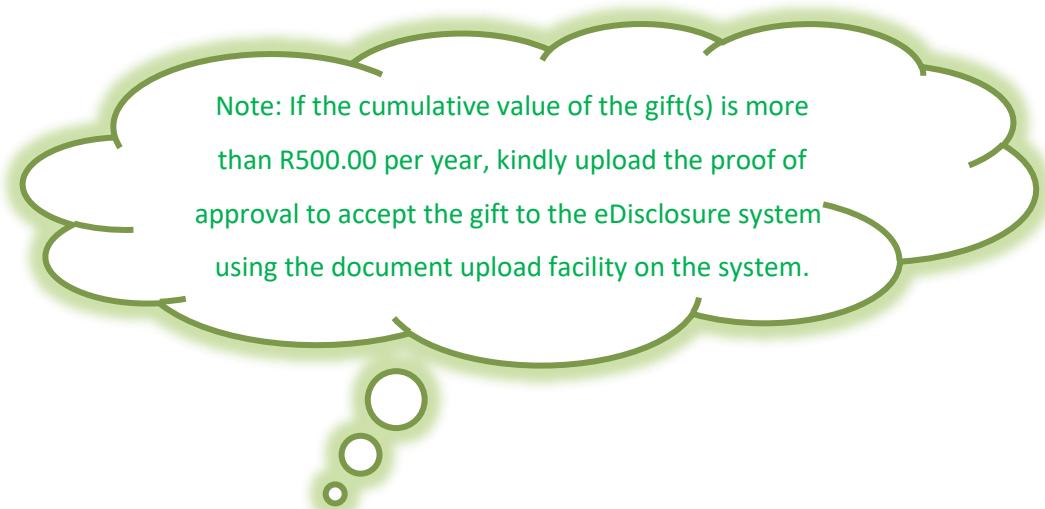
Disclosure Item	Description	Example
Relationship between the sponsor and the department	Is the sponsor a service provider or a donor organisation? This list is not exhaustive.	Donor organisation

2.9 Gifts or hospitality in the course and scope of employee's employment

2.9.1 Definitions/description

Gifts and hospitality received in line with Regulation 13 (h) should be disclosed under this category. Regulation 13(h) states: "An employee shall (h) not receive or accept any gift in the course and scope of his or her employment to the cumulative value exceeding R500 per year, unless approval is obtained from the relevant executive authority". A gift may be to one's benefit, or to that of one's immediate family and/or relatives. Examples of gifts include payment for services, discounts for goods, gifts in the form of assets, rental paid on behalf of a person or a family member, voucher or any cash equivalent, written-off debt, etc.

Hospitality includes friendly and generous reception to an event and entertainment of a guest. For example: invitations to sporting events, music events, invitations to lunch, etc.



2.9.2 Course and scope of employment

Course and scope of employment is when you are delegated by the employer to a task and for performing that task, you are offered a gift by the recipient of your service. That gift is offered within the course and scope of employment. Examples include being

nominated by the employer to make a presentation to a workshop/conference and then you are given a book or anything for having made that presentation.

Honorarium should be treated as other remunerative work since it is paid in cash and is known before the performance of the task. The employee should request approval to receive it before the task is performed.

2.9.3 Information required

Disclosure Item	Description	Example
Date of receiving the gift	Date on which the gift was received or hospitality provided	31 March 2023
Description of the gift/hospitality	Provide full details or description of the gift or hospitality received from the source.	A bottle of wine A packet of chocolates
Value of the gift	Estimated value of the gift	R450,00
Source of the gift	Who gave the gift or hospitality	Embassy of Noloways
Relationship between the giver and the department	Same as under sponsorship	Service provider

2.10 Ownership and other interests in immovable property

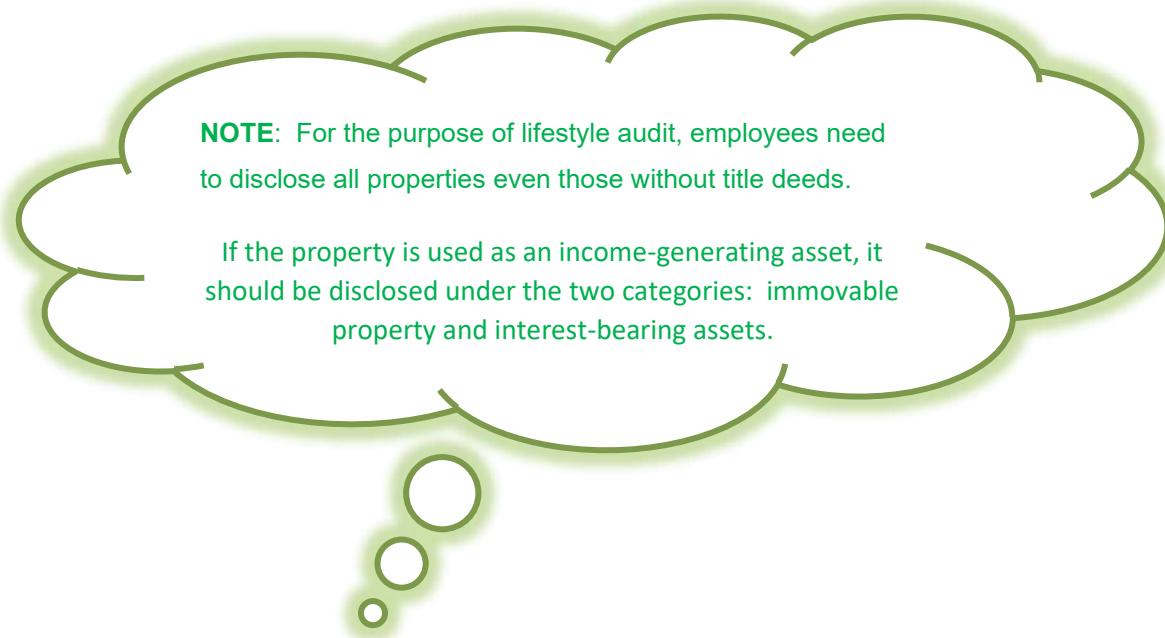
2.10.1 Definitions/description

Immovable property includes a house, land (farmland, residential land), flat, tree house, building, farms, resort, apartment, office block, residential block, holiday house, etc. registered in the designated employee's name. Whether the property is used for residential or business purposes, or it is not used at all, it should be disclosed. If the property belongs to a designated employee's company and is registered in its name, there is no need to disclose it in this section.

2.10.2 Information required

Disclosure Item	Description	Example
Description of immovable property	What is the nature of the immovable property? House, land, flat, etc.	A house
Extent	Size in square metres or hectares	125 square metres
Area in which it is situated	Town, city, village, etc.	Rustenburg
Purchase price	Refers to the cost of the property at the time of purchase	R120000,00

Disclosure Item	Description	Example
The value of outstanding bond on the property	Amount owed to the bank or financier	0
Estimated market value	Refers to the estimated value that the property can be sold for.	200000,00



2.11 Vehicles

2.11.1 Definitions/description

Vehicles include cars, motorbikes, trailers, trucks, buses, spacecraft, aircraft, boats, caravans/motorhomes, etc., registered in the designated employee's name, whether it is used by him/her or not.

2.11.2 Information required

Disclosure Item	Description	Example
Description of the vehicle	Refers to the full description of the vehicle	Passenger car
Registration number	Refers the number provided when registering your vehicle by the registration authority displayed on the plate number of your vehicle	BT 21 HN GP
Make, year, and model	Refers to the year in which the vehicle was manufactured Also, provide the model of the vehicle.	BMW X3, 2022
Purchase price	Refers to the amount for which the vehicle was bought	1 200 000,00

Disclosure Item	Description	Example
Outstanding amount owing on the vehicle	Refers to the amount outstanding on the vehicle	850 000,00

NOTE: If the vehicle is used as an income-generating asset, it should be disclosed under the two categories: vehicles and income-generating assets.

2.12 Any other financial liabilities

2.12.1 Definitions/description

The financial disclosure form provides for **four categories** that address financial liabilities.

- ✓ 19(a)...**loan accounts** or any other form of equity...: the disclosure relates to the loans associated with your **company or companies**. The eDisclosure form has been aligned with this requirement. It now appears as "**Loans relating to the company**".
- ✓ 19(i) Ownership and other interests in immovable property: liability associated with your **property**.
- ✓ 19(j) Vehicles – liability relating to **your vehicle finance**.
- ✓ **19(k) Other financial liabilities:** Anything not stated under the three categories above e.g. **personal loans for any purpose, budget credit facilities** for which you committed to paying within a specific period. This category does not include revolving credit, clothing accounts, etc. Revolving credit is where you are given credit, but you can pay it off and use it again e.g. most clothing accounts are revolving credits (you pay something and it is immediately available to use again),

straight facility in the credit card operates the same way. Budget facility, however, is different in the sense that you have committed to a specific period in which to pay it off. Check if your overdraft facility operates as a revolving credit or if you have a fixed period in which to pay it to decide whether you disclose it or not under this category. This list is not an exhaustive list of examples.

2.12.2 Information required

Disclosure item	Description	Example
Nature of liability	Personal loans or budget facility	Personal loan
Date on which liability was incurred	Date reflected on the agreement	24 December 2022
Amount of liability	The total amount loaned as it appears on the loan agreement	50000,00
Institution or person to whom liable	Name of the financial service provider or the person who loaned you money	ABSA
Period over which liability will be paid	Term of the loan – the period during which the loan will be settled or paid off stated in months	12 months

2.13 Any other financial interest

2.13.1 Definitions/description

A designated employee may have *other forms of financial interests* which are not listed in the financial disclosure form. The list provided below presents some of those examples and it is not meant to be exhaustive. If anything does not apply, one should just ignore it. Other financial interests may include:

- (i) **Royalties:** A payment to an owner for the use of property, such as patents, copyrighted works, franchises or natural resources. In most cases, **royalties** are designed to compensate the owner for the asset's use e.g. money/income/benefits received for recorded music, published books, patents, or franchises.
- (ii) Income received from selling an asset or shares; or
- (iii) Dividends from shares or companies or equity interests.

Declaration

I declare that I have personally completed this form and disclosed all relevant details required for the listed financial disclosure categories.

I hereby certify that the disclosure information is true, complete, and correct to the best of my knowledge.

I also understand that it is binding on my conscience.

SIGNATURE OF DESIGNATED EMPLOYEE**DATE:** _____**PLACE:** _____**DATE SUBMITTED TO RELEVANT AUTHORITY:** _____

SIGNATURE OF HEAD OF DEPARTMENT / EXECUTIVE AUTHORITY

PART C:

CONSEQUENCES OF NON-COMPLIANCE WITH THE FINANCIAL DISCLOSURE REGULATIONS

1. NON-COMPLIANCE WITH THE REGULATIONS

Any non-compliance with the Directive will be dealt with in terms of section 16A of the Public Service Act, 1994. Non-compliance with the Directive constitutes misconduct and therefore, grounds for disciplinary action.

2. ACTS OF MISCONDUCT RELATING TO FINANCIAL DISCLOSURE

Acts of misconduct may include:

- (i) Failure to disclose on time;
- (ii) Failure to disclose even after being alerted to the fact; and
- (iii) Provision of false, inaccurate, or incomplete information.

What happens if you disclose late?

Failure to **disclose on time** is misconduct and disciplinary action should be taken against the designated employee (*see point 3 under section A of this Manual for relevant time frames*).

What happens if you fail to disclose at all?

If a designated employee misses a disclosure deadline, he/she must still disclose his/her financial interests. The designated employee should contact his/her Ethics Officer to make arrangements for the eDisclosure system to be opened for the designated employee to be able to disclose. Failure to disclose even after this arrangement is a serious disciplinary offence and disciplinary action should be taken against the designated employee.

What happens if you disclose false or inaccurate information?

The provision of false, inaccurate, or incomplete information is also a serious disciplinary offence and disciplinary action should be taken against the designated employee.

3. PROPOSED SANCTIONS RELATING TO FINANCIAL DISCLOSURE MISCONDUCT

Without pre-judging a case, the following guidelines **could** be applied:

Transgression	1 st offence	2 nd offence	3 rd offence
Failure to disclose on time	<ul style="list-style-type: none"> • Less serious offence • designated must disclose 	<ul style="list-style-type: none"> • Final written warning – valid for 3 occasions • designated must disclose 	<ul style="list-style-type: none"> • Serious offence • Formal Disciplinary enquiry • Sanctions that may be applied include demotion
Failure to disclose even after being alerted to the fact	<p>Any sanction from a final written warning to anything short of dismissal.</p>	<ul style="list-style-type: none"> • Serious offence • Formal Disciplinary enquiry • Sanctions that may be applied include: Demotion as an alternative to dismissal or dismissal 	
Provision of false, inaccurate or incomplete information	<ul style="list-style-type: none"> • Serious offence • Formal Disciplinary enquiry • Sanctions that may be applied include: <p>No pay for a period of three months;</p> <p>Demotion as an alternative to dismissal; or</p> 		

Transgression	1st offence	2nd offence	3rd offence
	Dismissal		

NB: A written / final written warning will be valid for a period equal to the disclosure period

ANNEXURE A: FINANCIAL DISCLOSURE FORM

Financial Year:

Personal details

Surname	
First Names	
ID Number	
Persal Number	
Job Title	
Salary Level	
Postal Address	
Residential Address	
Name of Department (National / Provincial)	
Cell Number	
E-mail address	

Details of financial interests

1. Shares or any other form of equity in a registered private or public company or any other corporate entity recognised by law:

Number of shares/extent of equity	Nature	Nominal value	Name of company/entity

2. Loan accounts (excluding bond, vehicle finance, and retail accounts)

Name of the financial services provider and account number	Original amount of the loan	Outstanding balance	Term of the loan

3. Any other financial interests

Description of the financial interest	Nature of the financial interest	Name of the company or corporate entity	Annual value of the financial interest

4. Income-generating assets

Description of the asset	Nature of activity	Nature of income	Annual amount or value of income

5. Trusts

Name of trust and your role	Reference/registration number and the region where the trust is registered	Purpose of the trust	Annual benefits or remuneration

NB: Documentary proof of approval to perform other remunerative work must be uploaded to the eDisclosure system or attached to this form if you receive remuneration for your participation as Trustee.

6. Directorships and Partnerships

Name of corporate entity	Registration Number	Type of Business	Annual amount of Remuneration

NB: Documentary proof of approval to perform other remunerative work must be uploaded to the eDisclosure system or attached to this form if you receive remuneration for your participation as director/partner in the company.

7. Other remunerative work outside the employee's department

Name of Employer	Type/nature of business activity	Annual remuneration

NB: Documentary proof of approval to perform other remunerative work must be uploaded to the eDisclosure system or attached to this form.

8. Consultancy and retainerships

Nature of consultancy / retainership	Name of the company / your client in case of retainership	Type/nature of business activity of the company/client	Annual value of remuneration/benefits received

NB: Documentary proof of approval to perform other remunerative work must be uploaded to the eDisclosure system or attached to this form.

9. Sponsorships

Source of assistance/ sponsorship	Description of assistance/ sponsorship	Value of assistance/ sponsorship	Relationship between the sponsor and the department

10. Gifts and hospitality from a source other than a family member

Description of a gift and/or hospitality	Value	Source	Relationship between the giver and the department

NB: If the cumulative value of the gift(s) is R350.00 proof of prior approval from the relevant authority must be uploaded to the eDisclosure system or attached to this form.

11. Ownership and other interests in immovable property

Description of immovable property	Extent / size in m ² or ha	Area in which it is situated	Purchase price	Outstanding bond on the property	Estimated market value

12. Vehicles

Description (make and model of the vehicle)	Registration number	Purchase price	Outstanding amount owing on the vehicle

13. Other financial liabilities

Nature of liability	Date on which liability was incurred	Principal amount of liability	Institution or person to whom liable	Period over which liability will be paid

Declaration

I declare that I have personally completed this form and disclosed all relevant details required for the listed financial disclosure categories.

I hereby certify that the disclosure information is true, complete and correct to the best of my knowledge.

I also understand that it is binding on my conscience.

SIGNATURE OF DESIGNATED EMPLOYEE**DATE:** _____**PLACE:** _____**DATE SUBMITTED TO RELEVANT AUTHORITY:** _____**SIGNATURE OF THE HEAD OF DEPARTMENT/ EXECUTIVE AUTHORITY**

ANNEXURE B: REGISTRATION FORM FOR NEWLY APPOINTED DESIGNATEDEMPLOYEE



the dpsa

Department:
Public Service and Administration
REPUBLIC OF SOUTH AFRICA

Details of the designated employee

1. Surname	
2. Name(s)	
3. Identity Number	
4. Persal Number	
5. Institution / Department	
6. Salary level and description (e.g. 13:SMS)	
7. Cell phone number	
8. E-Mail address	
9. Date of appointment	

Signature of the designated employee

Date

Certification by Human Resources Management Unit

I, _____ (surname and name(s) of the HR official) confirm that according to the HR records of the Department, the information provided by the employee is correct.

Rank

Signature

Date

NB: The completed form should be sent to the Director-General, Department of Public Service and Administration, Private Bag X961, Pretoria, 0001