

**GIFTS, DONATIONS AND**  
**SPONSORSHIP POLICY**



**dcs&tm**

Department:  
Community Safety & Transport Management  
North West Provincial Government  
REPUBLIC OF SOUTH AFRICA



# GIFTS, DONATIONS AND SPONSORSHIPS POLICY

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## 1 Background

This policy in terms of Gifts, Donations and Sponsorships is authorized by Section 45(b) and (c) and section 76(1)(1) of Public Finance Management Act and the Public Service code of Conduct which places an onus on each official within the Department to take responsibility for the effective, efficient, economical and transparent use of financial and other resources within that official's area of responsibility.

## 2 Objective of the Policy

To provide a framework within which gifts, donations and sponsorship occur in a controlled environment for the ultimate benefit of the Department.

## 3 SCOPE OF APPLICATION

This policy is applicable to all employees within the Department of Community Safety and Transport Management

## 4 GUIDING PRINCIPLES

Treasury Regulations 21.1 and 21.2

### 5.1 Granting of Gifts, donations and sponsorships by the state

(Section 76(1)(1) of the Public Finance Management Act)

- 5.1.1 The Accounting Officer (AO) may approve gifts, donations and sponsorships of state money and other movable property in the interest of the State. When such cash amounts exceed R100 000.00, the approval of the relevant legislature shall be sought by including the item separately in the estimates of expenditure.

### 5.2 Acceptance of gifts, donations and sponsorships to the State

- 5.2.1 The Accounting officer may approve the acceptance of any gift, donation or sponsorship to the state, whether such gifts, donations or sponsorships are in cash or kind.
- 5.2.2 All cash donations or sponsorships must be paid into the relevant revenue fund, Except those donations received in terms of paragraph 21.2.5
- 5.2.3 Where it is not apparent nor what purpose of a gift, donation or sponsorship should be applied, the relevant executive authority may decide how it must be utilized.

5.2.4 All gifts, donations or sponsorships received during the course of the financial year must be disclosed as a note to the annual financial statements of the Department.

### 5.3 Gifts or donations of immovable property by or to the state (Section 76(1)(k) and (i) PFMA

5.3.1 the relevant Treasury's approval must be obtained before Departments offer or accept any gift or donations of immovable property.

5.3.2 Department must submit to the relevant treasury the reason for and the conditions under which the gift or donation of immovable property is offered or accepted.

### 5.4. Gifts, Donations Sponsorships received by the Departmental Employees

5.4.1 Departmental Employees shall not accept Gifts, donations or sponsorships of any kind from stakeholder related to the department.

5.4.2. Employees must disclose all gifts, donations or sponsorship which have been received to the programme managers.

## 5 REVIEW OF POLICY

This policy shall be reviewed at least once a year or as and when required.

## 6 Contraventions

Any official who contravenes or fails to comply with any provision of this policy will be subjected to disciplinary action.

APPROVED BY:



Head of Department  
Ms. Bothale Mofokeng

Date

03/04/2018