



**arts, culture,
sports & recreation**

Department:
Arts, Culture, Sports and Recreation
North West Provincial Government
REPUBLIC OF SOUTH AFRICA

760 Dr. James Moroka Drive
Gaabomotho Building
Private Bag X90
Mmabatho 2735

**DIRECTORATE
CHIEF FINANCIAL OFFICER**

Tell: +27 (0) 18 388 3781

E-Mail: pmojaki@nwpg.gov.za

POLICY TITLE : REVENUE MANAGEMENT POLICY
POLICY NO : 13/2017 (SECOND VERSION)
APPROVAL DATE : 02 DECEMBER 2025
REVIEW DATE : NOVEMBER 2026

TABLE OF CONTENTS

SUBJECT	PAGE
1. ABBREVIATIONS AND ACRONYMS	03
2. DEFINITION OF CONCEPTS	03
3. PREAMBLE	03 - 04
4. SCOPE OF APPLICATION	04
5. POLICY STATEMENT	04
6. POLICY OBJECTIVES	04
7. POLICY FRAMEWORK	04
8. POLICY PRINCIPLES	05
9. POLICY CONTENT	05
9.1 RESPONSIBILITY OF REVENUE MANAGEMENT	05
9.2 APPOINTMENT OF CASHIERS AND SUPERVISOR	05
9.3 RELIEVE OF CASHIERS	05
9.4 COLLECTION OF REVENUE	05 – 06
9.5 REVENUE ITEMS/SOURCES OF REVENUE	06
9.5.1 Sales of Tender Documents	06
9.5.2 Rental of Departmental Facilities	06
9.5.3 Re- printing of IRP5	06
9.7 TERMS & CONDITIONS OF CANCELLATION AND BOOKING TERMS	06
9.8 REVENUE BUDGET	06 - 07
10. ROLE AND RESPONSIBILITIES	07
10.1 Accounting Officer	07
10.2 Director Financial Accounting	07
10.3 Supervisor	07
10.4 Cashiers	07
11. POLICY REVIEW	07
12. APPROVAL AND COMMENCEMENT	07

1. ABBREVIATIONS AND ACRONYMS

ACSR: Arts, Culture, Sport and Recreation

PT : Provincial Treasury

MTEF: Medium Term Expenditure Framework

DORA: Division of Revenue Bill 7 of 2025

PFMA: Public Finance Management Act

TR : Treasury Regulations

2. DEFINITION OF CONCEPTS

Accounting Officer: Head of the Department

Basic Accounting System: Financial System

Budget: Appropriated funds for the Department in terms of the Appropriation Act

Chief Financial Officer: A person designated in terms of Chapter 2 of the Treasury Regulations

Responsible Manager: An official responsible for the administration of all resources on which he/she is approving expenditure in order to achieve the results and benefits, which are in accordance with and contribute to the objectives of a programme/s of the Department

Cashiers and Supervisors: Officials appointed and entrusted with the collection and depositing of revenue.

Revenue: Money collected by the Department and paid into the Provincial Revenue Fund

Constitution: Constitution of the Republic of South Africa No.108 of 1996 as Promulgated 18 December 1996.

3. PREAMBLE

- 3.1 Revenue is the income generated from sales of goods or services, or any other use of capital or assets, associated with the main operation of an organization.
- 3.2 The revenue collected is not retained by the Department but has to be paid into the Provincial Revenue Fund.
- 3.3 Section 7.1.1 of Treasury Regulation applies to the identification, collection, recording and safeguarding of all revenue for which an institution is responsible for.

3.4 In terms of Section 7.2.1 an Accounting Officer on an institution must manage revenue efficiently and effectively by developing and implementing appropriate processes that provide for the identification, collection, recording, reconciliation and safeguarding of information about revenue.

4. SCOPE OF APPLICATION

4.1 This policy applies to all Departmental officials and trading entities duly appointed and entrusted with revenue management

4.2 It provides guidelines for revenue collecting offices especially regarding the responsibilities and legislative requirements associated with the collection, recording and reporting of revenue.

5. POLICY STATEMENT

5.1 The Department of Arts, Culture Sports and Recreation recognises the Departmental mandate pertaining to the collection of revenue.

6. POLICY OBJECTIVES

6.1 The objectives of the departmental Revenue Collection Policy are:

- To ensure that revenue collected from all sources is identified, claimed, recorded and reported in a timely and effective manner.
- To ensure that the departmental revenue budget is compiled indicating revenue drivers.
- To ensure that proper administrative and control processes are established.
- To ensure that receipt of money is accurately and completely accounted for.

7. POLICY FRAMEWORK

7.1 The Policy takes cue from the legislative frameworks and prescripts that regulate the public service including amongst others:

- Constitution of Republic of South Africa No.108 Of 1996
- Public Finance Management Act, 1999 (Act 1 of 1999) and Regulation
- Division of Revenue Act
- Treasury Regulations

8. POLICY PRINCIPLES

Accountability: The Accounting officer should appoint cashiers and supervisors primarily for handling revenue generated by the Department.

Effectiveness: Internal management control systems for the collection and banking of revenue generated should be reliable and cost effective.

Transparency: Revenue should be collected in a transparent manner.

9. POLICY CONTENT

9.1 RESPONSIBILITY OF REVENUE MANAGEMENT

- 9.1.1 In terms of Section 38 (1) (c) (i) of the PFMA, an Accounting Officer must take effective and appropriate steps to collect all money due to the department, trading entity or constitutional institution.
- 9.1.2 An Accounting Officer has the statutory powers to utilize financial delegations as an instrument for delegating the responsibility of managing and controlling revenue to the Chief Financial Officer.

9.2 APPOINTMENT OF CASHIERS AND SUPERVISORS

- 9.3.1 The officials entrusted with the administration and control of money collected and/or received shall be appointed in writing as cashiers and supervisors by the Accounting Officer at the beginning of each financial year.
- 9.3.2 Appointment letters shall be issued annually to the officials who have been appointed as cashiers and supervisors.

9.4 RELIEVE OF CASHIERS

- 9.4.1 When an official is relieved, a list shall be compiled of the contents of any safe or cash register handed over and this list shall be certified by the official referred to in that instruction.

9.5 COLLECTION OF REVENUE

- 9.5.1 In terms of Section 21(2) of the PFMA, money is paid into a revenue fund by depositing it into a bank account in accordance with configuration requirements as prescribed in Treasury Regulation 15.2.2.

9.5.2 All revenue received by the Department must be paid daily into the Department's bank account or within 24 hours. Electronic fund transfer (Eft) is highly recommended for convenience purposes.

9.5.3 Refunds from the Provincial Revenue Fund shall only be supported when reference can be made to transactions previously receipted thereto. These must be approved by the Head of Department.

9.6 REVENUE ITEMS/SOURCES OF REVENUE

9.6.1 Sales of Tender Documents

- a) The process of sales of tender documents is centralized at the Head Office.
No tenders are being sold at district revenue offices.
- b) Sales of tenders for infrastructure are being done by Department of Public Works and Roads.

9.6.2 Rental of Departmental Facilities

- a. Hiring of chalets for accommodation
- b. Day visits
- c. Hiring of kitchen, dining hall, boardroom and auditorium
- d. Hiring of soccer fields, tennis courts and VIP lounge (for various use)
- e. Gate takings - Events (camping fees at Recreation center)

9.6.3 Re-Printing of IRP5

- a) A fee of R100 will be paid for reprinting of IRP5

9.7 TERMS AND CONDITIONS FOR BOOKINGS AND CANCELLATIONS

9.7.1 The following are the terms and conditions for bookings and cancelations of the departmental facilities:

- a. A deposit of 1000% is required to secure any form of reservation.
- b. Deposits are non-refundable

9.8 REVENUE BUDGET

9.8.1 The Department's annual and adjusted revenue budget shall be in accordance with the format as may be prescribed by Treasury, and shall at least contain:-

- a. Estimates of all revenue expected to be raised during the financial year to which the budget relates.

- b. Estimates are reviewed on an annual basis or during the adjustment budget.
- c. All revenue Tariffs must be reviewed annually and submitted to Treasury for approval.
- d. Before the deposit can be made for letting of the stadia, SAPS event categorisation approval must be submitted.

10. ROLES AND RESPONSIBILITIES

10.1 Accounting Officer

- 10.1.1 The Accounting Officer shall appoint officials primarily for handling any form of revenue generated by the Department.

10.2 Director Financial Accounting

- 10.2.1 The Director Financial Accounting shall ensure that effective and efficient internal management control systems are put in place for collection and banking of revenue collected by the Department.

10.3 Supervisors

- 10.3.1 Supervisors shall constantly monitor officials or cashiers who have been appointed primarily for handling revenue collected by the Department.

10.4 Cashiers

- 10.4.1 Appointed officials or cashiers shall conform to the relevant legislative frameworks and prescripts that regulate the public finance environment.

11. POLICY REVIEW

This policy will be reviewed when changes are made in all Legislation

12. APPROVAL AND COMMENCEMENT

Signed in Mahikeng on this 02 day of December 2025.


MR S.I. MOGOROSI
HEAD OF DEPARTMENT