



Department of Public Works, Roads and Transport  
**MPUMALANGA PROVINCIAL GOVERNMENT**

**REVENUE MANAGEMENT POLICY**

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Issue: .....4.0  
Responsible Section: ..... Revenue Section  
Date of approval..... 09/04/2026

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## TABLE OF CONTENTS

<b>Item/ Topic</b>	<b>Page</b>
Abbreviations	2
Definitions	3
Introduction	4
Objectives	4
Regulatory Framework	4
Scope of Application	4
Policy Statement	4
Roles and Responsibilities	5
Monitoring and Evaluation	6
Policy Review	6
Deviations	7
Implementation Date	7
Approved	7

## **ABBREVIATION**

<b>BAS</b>	-	Basis Accounting System
<b>CFO</b>	-	Chief Financial Officer
<b>DORA</b>	-	Division of Revenue Act, 2021 (Act No. 9 of 2021)
<b>PFMA</b>	-	Public Finance Management Act, 1999 (Act No. 1 of 1999)
<b>PMG</b>	-	Paymaster General Account
<b>PRF</b>	-	Provincial Revenue Fund

## DEFINITIONS

<b>Accounting Officer</b>	Means	A person mentioned in Section 36 of the Public Finance Management Act, 1999 (Act No.1 of 1999) and includes any person acting as the Accounting Officer;
<b>Department</b>	Means	Department of Public Works, Roads and Transport;
<b>Basic Accounting System</b>	Means	Financial system where money is recorded and accounted for;
<b>Optimal</b>	Means	Most favorable/best
<b>Paymaster General Account</b>	Means	Departmental bank account where money collected is deposited; and
<b>Revenue</b>	Means	Money collected from various own revenue sources; and

## **1. INTRODUCTION**

The revenue management policy seeks to provide guidelines to ensure sound and best practice for identification, collection, banking, recording, reconciling and monitoring of own revenue collection and management for the Department of Public Works, Roads and Transport

## **2. OBJECTIVES**

The objective of the policy is to provide guidelines and standards to prudent revenue management system.

## **3. REGULATORY FRAMEWOK**

- 3.1 Public Finance Management Act, 1999 (Act No.1 of 1999) (PFMA);
- 3.2 Division of Revenue Act, 2021 (Act No.9 of 2021);
- 3.3 National Land Transport Act 2009, (Act No. 5 of 2009); and
- 3.4 Treasury Regulations.

## **4. SCOPE OF APPLICATION**

The policy is applicable to all officials in the Department.

## **5. POLICY STATEMENT**

The Accounting Officer of the Department continuously examines Department's operations to identify potential or actual source of revenue. This is to ensure that there is efficient and effective management of revenue through developing and implementing appropriate processes that provide for the identification, collection, safeguarding, recording and reconciling information about revenue

## 5.1 GUIDING PRINCIPLES

- 5.1.1 Own revenue of the Department must be managed in accordance with the set prescripts, regulations and standards.
- 5.1.2 All revenue to which the Department is entitled to must be collected.
- 5.1.3 All revenue must be recorded accurately in the financial records.
- 5.1.4 All recorded revenue must be appropriately authorised prior to updating the financial system.
- 5.1.5 All outstanding revenue must be timeously recovered.
- 5.1.6 Revenue must be properly disclosed in accordance with the requirements of the Public Finance Management Act, 1999 (Act No. 1 of 1999) and Treasury Regulations; and
- 5.1.7 Revenue collected as well as face value forms must always be kept in a lockable safe.

## 5.2 PROCESS TO BE FOLLOWED

The following processes must be followed:

- 5.2.1 All revenue collections must be collected by the Department's officials in various cash offices on a daily basis,
- 5.2.2 It is compulsory that all own revenue collected from other sources, which is above R500.00 (five hundred rand) should be banked in the Department's Paymaster General Account (PMG) within twenty-four (24) hours;
- 5.2.3 All revenue collected should be transferred to the Provincial Revenue fund (PRF) bi-monthly as per the schedule from the Provincial Treasury;
- 5.2.4 All cashiers must be appointed in writing in the beginning of each financial year; and
- 5.2.5 All revenue collected must be accounted for on the Basic Accounting System (BAS)

### **5.3 METHODS OF PAYMENTS**

The following methods of acceptance payments must be used by the Department

#### **5.3.1 Cash**

#### **5.3.2 Electronic banking transfer; and**

#### **5.3.3 Direct Deposits**

### **6. ROLES AND RESPONSIBILITIES**

6.1 The Accounting Officer shall be responsible for the effective and efficient implementation of this policy as part of internal control within the department.

6.2 All employees in the Department are responsible for ensuring compliance and properly execute their duties in line with the implementation of this policy.

### **7. MONITORING AND EVALUATION**

The Revenue Section must monitor and evaluate the implementation of this policy.

### **8. POLICY REVIEW**

The policy shall be reviewed every 5 years or as and when there is a need to factor in changes in legal framework as well as economic trends.

### **9. DEVIATION**

Any deviation from this policy shall be subject to the approval of the Accounting Officer.

**10. IMPLEMENTATION DATE**

This policy shall come into effect from the date of approval of the Accounting Officer.

**11. APPROVED**



**MR MC MOROLO**  
**HEAD: PUBLIC WORKS, ROADS AND TRANSPORT**  
DATE 09/04/2026