



COMPANIES TRIBUNAL

STRATEGIC PLAN 2020/2021 – 2024/2025

30 June 2020

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Mr Ebrahim Patel - Minister of Trade, Industry and Competition

Executive Authority's Statement

The Revised Strategic Plan 2020/21, is hereby submitted in accordance with the Revised Framework on Strategic and Annual Performance Plans.

A handwritten signature in black ink, appearing to read 'Ebrahim Patel', with a long horizontal stroke extending to the right.

MR EBRAHIM PATEL
MINISTER OF TRADE, INDUSTRY AND COMPETITION



Accounting Authority's Statement

It is a pleasure to present the Companies Tribunal's five-year Strategic Plan ending March 2025. It sets out a plan for the Companies Tribunal (the Tribunal) to deliver on its mandate and realize its new vision as the '**preferred forum for adjudication and resolution of disputes**'.

The Tribunal's Strategic Plan is informed by the values and founding provisions of the Constitution, the Companies Act, No. 71 of 2008 (the Act) as well as the Department of Trade, Industry and Competition's (**the dtic**) strategic objective of creating a fair regulatory environment that enables investment, trade and enterprise development in an equitable and socially responsible manner. The Plan is further informed by the seven (7) priorities of **the dtic**, particularly economic transformation and a better Africa and World. The six (6) priorities of the new Sixth Administration, in particular the six focus areas in the trade, industry and competition portfolio, within which the Tribunal resides, have been considered.

The mandate of the Tribunal remains adjudication and resolution of disputes through Alternative Dispute Resolution (ADR). The Tribunal may also perform any other function assigned to it in terms of the Act or any laws mentioned in Schedule 4 of the Act. In an environment characterised by a difficult economic climate, and the devastating impact of COVID-19, the use of ADR as a preferred mode of resolving company disputes is expected to rise over the next 5 years due to its cost saving attribute as compared to litigation.

The Tribunal's plans are well aligned to its mandate and ready for execution. Major challenges that may possibly impact negatively on the Tribunal's ability to deliver include limited funding and as a direct consequence of this, the inability to fully market the institution, to grow the caseload and fully capacitate the institution as per the approved structure. The Tribunal remains optimistic that these challenges will be resolved in due course.

A handwritten signature in black ink, appearing to read 'A. Chicktay', written in a cursive style.

Dr Mohamed Alli Chicktay

Chairperson: Companies Tribunal



Accounting Officer's Statement

The Companies Tribunal (the Tribunal) was established to increase access to the justice system to corporates through efficient adjudication and resolution of disputes through appropriate dispute mechanisms (ADR). The targeted beneficiaries of the Tribunal include the start-ups, small to medium companies and companies in financial distress who can't afford the fees associated with protracted litigation. The Tribunal offers an expeditious and cost-free mechanism of resolving company disputes. This impacts positively on the economy of the country as it saves costs associated with lost productivity and legal fees. The decisions of the Tribunal are part of South Africa's jurisprudence. The easily available decisions of the Tribunal online make South Africa an attractive investment destination.

The types of applications that the Tribunal can consider include name and directorship disputes, review of compliance notices issued by CIPC, application to hold annual general meeting (AGM), an extension of time to hold an Annual General Meetings as well as applications for exemption from establishing social and ethics committees (SECs). The Tribunal's case load is expected to increase over the medium term because the envisaged amendments to the Companies Act are expected to increase the powers of the Tribunal.

The Tribunal will be embarking on a robust campaign using both electronic and print media to raise awareness about the workings of the Tribunal. Stakeholders such as business chambers, law societies and municipalities will be engaged with a view of forming strategic partnerships to disseminate information about the Tribunal throughout the country. The Tribunal's organisational structure is only partly funded as the Tribunal is under-funded. The new automated case management (CMS) system launched on 1st August 2019 is expected to improve efficiency in the management of cases and to position the Tribunal well in the Fourth Industrial Revolution. The system will further make South Africa an attractive investment destination and contribute to a better Africa and better World.

In the likely-to-endure business unusual environment created by the negative impact of COVID-19, providing that the challenges well-articulated by the Chairperson of the Tribunal are addressed, the Tribunal will deliver and continue to provide access to a simple, speedy, cost-effective justice system.

A handwritten signature in black ink, appearing to read 'Maletlatsa Monica Ledingwane'. The signature is stylized and cursive.

'Maletlatsa Monica. Ledingwane

Chief Operations Officer: Companies Tribunal

Official Sign-Off

It is hereby certified that this Strategic Plan:

- Was developed by the management of the Companies Tribunal under the guidance of Dr Mohamed Alli Chicktay
- Considers all the relevant policies, legislation and other mandates for which the Companies Tribunal is responsible
- Accurately reflects the Impact, Outcomes and Outputs which the Companies Tribunal will endeavour to achieve over the period 2020/21 to 2024/25.



Irene Mathatho
Chief Financial Officer



'Maletlatsa Monica Ledingwane
Accounting Officer

Approved by:



Accounting Authority
Dr Alli Chicktay

Part A: Our Mandate

1. Constitutional mandate: -The Constitution of the Republic of South Africa

Through its adjudicative mandate and its consideration of matters of prohibited conduct and fair business practice, the Companies Tribunal (the Tribunal) plays a significant role in upholding and preserving the principles enshrined in the Bill of Rights. Specifically, the Tribunal has a direct impact on the following areas within the Constitution of the country, under the **Bill of Rights** chapter:

- a) **Sub-section 9: Equality** – Through remaining accessible to diverse groupings of consumers and businesses, the Tribunal plays its role in ensuring that parties have the right to equal protection and benefit of the law. Additionally, the Tribunal strives through its value system to respect human diversity and ensure that no form of discrimination, if any, is tolerated.
- b) **Sub-section 10: Human dignity** – Through the adjudication process, the Tribunal ensures that prohibited conduct, as well as the relevant action thereto do not impair human dignity.
- c) **Sub-section 14: Privacy** – Whilst adhering to its founding legislation, and as part of the adjudicative role, the Tribunal ensures that the privacy of persons is protected.
- d) **Sub-section 33: Just administrative action** – The Tribunal ensures it hears both sides to a dispute and that it issues reasons for its decisions.

2. Legislative and policy mandates

The Tribunal is established in terms of the Companies Act, No. 71 of 2008, (the Act), as a juristic person. In terms of the Act, the Tribunal has jurisdiction throughout the Republic. It is independent and subject only to the Constitution and law.

The Tribunal's mandate in terms of the Companies Act is to:

- a) Adjudicate in relation to any application that may be made to it in terms of the Act and make any order provided for in the Act in respect of any such application.
- b) Assist in the resolution of disputes as contemplated in Part C of Chapter 7 of the Act.
- c) Perform any other function assigned to it by or in terms of the Act or any law in Schedule 4.

In delivering on this mandate the Tribunal is expected to exercise and perform its functions in line with the spirit, purpose and objects of the Constitution, International Law and Companies Act, and in a manner which is simple, ethical, efficient, equitable, transparent, accountable, impartial and without fear, favour or prejudice.

3. Institutional Policies and Strategies

To ensure proper governance, the Tribunal has a recorded number of 46 policies in various units (functional areas). The said policies referred to above are listed on a Policy Schedule that the Tribunal maintains for control and review purposes. In addition to the said policies, the Tribunal has various other plans and registers.

4. Relevant Court Rulings

The Tribunal will analyse recent key decisions of the High Court and Constitutional Court and evaluate the potential impact on its mandate and functions.

Part B: Our Strategic Focus

5. Vision

The preferred adjudicatory and alternative dispute resolution forum that contributes to the promotion of fair and ethical corporate practices.

6. Mission

- a)** To adjudicate applications made in terms of the Companies Act and make orders in respect of such applications
- b)** To assist in the resolution of company disputes through conciliation, mediation and arbitration

7. Values

The Tribunal's values are:

- a)** Accountability: delivering on our plans and commitments and taking responsibility for our conduct;
- b)** Impartiality: conducting ourselves in a fair and just manner, without fear, favour or prejudice;
- c)** Transparency: being reasonably open about our policies, procedures and conduct;
- d)** Equitability: being fair and just to all persons as dictated by reason, policies and norms of the Tribunal;
- e)** Efficiency: producing outputs expeditiously with optimum use of resources;
- f)** Accessibility: being readily available to the public and stakeholders;
- g)** Professionalism: being courteous, punctual, and responsible in adhering to policies, values and the code of conduct of the Tribunal when dealing with the public and stakeholders;
- h)** Respect: treating all people with dignity and honour in accordance with the values of the Tribunal;
- i)** Ethical: acting with integrity and being guided by the Tribunal's Code of Conduct and policies.

8. Situational Analysis

8.1. External Environment Analysis

8.1.1. Political Economic Social Technology Legal Environment (PESTLE)

POLITICAL	ECONOMIC
<ul style="list-style-type: none"> • Perception of political alignment on decision-making or being non-partisan • Change of administration 	<ul style="list-style-type: none"> • Business fronting
SOCIAL	TECHNOLOGICAL
<ul style="list-style-type: none"> • Limited access to the Tribunal (by the public) • Low literacy rate • Language diversity • Limited public awareness of the Tribunal • Misconception about Tribunal jurisdiction 	<ul style="list-style-type: none"> • Limited access to technology by the public
LEGAL	ENVIRONMENTAL
<ul style="list-style-type: none"> • Limited jurisdiction to meet public expectations • Inconsistencies in the Tribunal members' decisions • Unenforceability of some decisions 	<ul style="list-style-type: none"> • Geographical location

8.2. Internal Environment Analysis

8.2.1. Strengths Weaknesses, Opportunities and Threats (SWOT)

STRENGTHS	WEAKNESSES
<ul style="list-style-type: none"> • Strong institutional values and ethics • Founding legislation (mandate) • Skills, knowledge and expertise of staff and Tribunal Members • Systems, procedures and policies in place • Independence and impartiality • Good corporate governance • Good financial management • IT infrastructure in place 	<ul style="list-style-type: none"> • No professional, equipped hearing rooms • Limited parking space • External dependencies (e.g. Internal Audit function and IT infrastructure outsourced) • Limited budget to carry out mandate, marketing and fill vacancies • Limited jurisdiction • Limited foot-print (No provincial offices) • Unenforceability of some decisions

Part C: Measuring Our Performance

9. Institutional Performance Information

9.1 Measuring the Impact

Impact statement	Attractive investment destination with positive impact on economic inclusion and transformation
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9.2 Measuring Outcomes

Programme 1: **Adjudication and Appropriate Dispute Resolution**

(Outcome=Improved access to the justice system)

Purpose: The programme exists to provide efficient, cost-effective adjudication

Outcome	Outcome indicator	Baseline 2019/20	Five-year target 2024/25
1. Improved access¹ to the justice system			
	1.1.		
	Applications adjudicated /finalized ² within the stipulated turnaround time:		
	a) Opposed Applications	40 days	25 days
	b) Unopposed Applications	30 days	25 days
	1.2.		
	ADR cases resolved ³ /finalized within the stipulated turn-around time.	25 days	15 days

¹ “**Improved access**” means simple, speedy and cost- effective decisions delivered within the stipulated turnaround time

² “**Finalized**” refers to decision making and issuing of failed certificates, withdrawals and cancellations

³ “**ADR cases resolved**” refer to disputes-applications finalised through mediation/conciliation and arbitration

9.3 Explanation of Planned Performance over the Five-Year Planning Period

9.3.1 Contribution of outcome towards achievement of the mandate of the institution, the NDP five-year Implementation Plan and priorities of women, children and people with disabilities

9.3.1.1 Achievement of the outcome “Improved access” is determined through two indicators, namely (i) increase in the number of new applications received and (ii) the number of adjudicated applications and resolved disputes⁴ finalized within the stipulated time-lines.

a) The number of applications adjudicated and disputes resolved within the turn round times

The Tribunal's mandate is adjudication of cases thus this indicator directly advances the Tribunal's mandate. The Tribunal's speedy and free of charge adjudication of cases offer an affordable and quicker option from normal court litigation. At the Tribunal, companies can litigate and remain sustainable and competitive. This advances economic inclusion and transformation.

The benefits offered through dispute resolution include cost and time efficiency, confidentiality, flexibility and informality. Offering an expeditious and cost-free disputes resolution increases access to justice and impacts positively on South African economy and advances economic inclusivity. This makes for a better South African a better Africa and the world.

9.3.2 The rationale for the choice of the outcome indicators

9.3.2.1 The number of applications finalized (adjudicated and disputes resolved) within the stipulated time-lines

The Tribunal's mandate is adjudication of cases and resolution of disputes. A number of applications adjudicated and resolved as against those not adjudicated or resolved within stipulated time lines gives a good indication of efficiency with which the Tribunal executes its mandate.

⁴ “Resolved disputes” refers to applications finalised through Alternative Dispute Resolution (ADR)

9.3.3 Explanation of the enablers to achieve the five-year plans

9.3.3.1 The enablers for the achievement of the goals include legislative framework, human resources, funding, applications and hearing rooms. The Tribunal is experiencing challenges with the following enablers in particular:

a) Mandate:

The institution needs an un-ambiguous, and wider mandate to function effectively. The Tribunals mandate is limited, voluntary and ambiguous in respect to ADR provisions. Proposed amendments to the Companies Act were submitted, amongst others, to make alternative dispute resolution compulsory. We await the outcome.

b) Members of the Tribunal:

Members are critical role players in the Tribunal. These are the experts who make decisions on the applications that the Tribunal receives. As per the Act these are appointed by the Minister. Without this enabler in place the Tribunal would not be able to perform its mandate.

c) Applications/clients:

To fulfil its mandate effectively the number of applications that the Tribunal receives need to increase. The decline in the number of applications partly results from the statutory limitations in the mandate.

d) Funding/Budgetary Constraints:

The Tribunal will need an increase in its baseline over the MTEF. Funds Allocated for each financial year are insufficient to meet the operational requirements of the Tribunal and have over the years been augmented by an approved surplus which has been depleted.

e) Facilities:

Currently the hearings rooms are ill-suited to the purpose. Parking space is inadequate for both the staff and customers of the Tribunal. Professionally equipped hearing rooms and adequate parking space are important enablers for the achievement of the mandate and five-year plans of the Tribunal.

f) Equipment and infrastructure

Tools of trade such as furniture, computer equipment and stationery are important enablers in the achievement of the five-year plan. Currently IT infrastructure is largely either outsourced or managed by the shareholder, the **dtic**. There are risks associated with such outside control but these are currently being managed.

10. Key Risks

Outcome	Outcome Indicator	The Risk	Root causes	Risk Mitigation
1. Improved access to the justice system	1.1. The number of applications adjudicated or finalized within the stipulated turn-around times.	Decline in applications	• Limited mandate	• Investigative study on the root causes
			• Inconsistency in members decisions	• Amendments proposed to the Act • Expansion of mandate through other legislation
			• Unenforceability of decisions	• Training • Workshops
			• Perceptions of bias in decision making	• Public engagements
			• Delays in decision making /resolutions	• Guidelines and consistent consequence management
			• Limited marketing	• Creative use of affordable marketing tools • Partnering with other relevant stakeholders
	1.2. The number of applications resolved or finalised through Alternative Dispute Resolution (ADR)	Voluntary nature of ADR	• The Act states that ADR is not compulsory	• Amendments proposed to the Act (make ADR compulsory) • Public education of benefits of ADR

11. Public Entities: N/A

Name of Public Entity	Mandate	Outcomes	Current Annual Budget (R thousand)
Not applicable			

PART D:

Technical Indicator Descriptions (TID)

Outcome 1: Improved access to the justice system	
1. Indicator title	The number of applications adjudicated or finalized within the stipulated turn-around times
2. Short definition	<p>The number of cases resolved within 40 days after the final hearing date or final submission by parties, whichever is applicable.</p> <p><i>Final hearing date refers to the last date of hearing of a matter of a Tribunal sitting or the last date of submission of documentation requested by the Tribunal Member at the final hearing.</i></p> <p><i>Days refer to working days excluding weekends, public holidays and days on which CT is officially closed.</i></p>
3. Purpose/importance	The entity shows its efficiency and effectiveness in managing cases and the turnaround times to revert back to the applicants after the date of hearing.
4. Source/collection of data	Electronic case management system report or Excel spread sheet and reports which reflect date received, date of final hearing, date finalized and date of issuing order/decision
5. Method of calculation	The number of decisions and orders issued within 40 working days after the last hearing date compared to the total number of cases received. The number of hearings concluded where the 40 working days of issuing a decision or order fall outside the reporting period will not be calculated. The number of decisions or orders issued after the 40 working days after the last day of the hearing will not be counted as percentage achieved but will be counted as total number of hearings concluded.
6. Data limitations	Incorrect capturing of data
7. Type of indicator	Quantity – output
8. Calculation type	Cumulative – it is calculated on a quarterly basis to obtain the annual target
9. Reporting cycle	Monthly
10. New indicator	No – continuous from the previous financial year
11. Desired Performance	Target - performance 90% - 95%
12. Indicator responsibility	Manager: Registry

Outcome 2: Improved access to the justice system	
1. Indicator title	The number of applications adjudicated or finalized within the stipulated turn-around times
2. Short definition	<p>The number of cases resolved within 30 days after the allocation date.</p> <p><i>Date of allocation refers to the date of sending an e-mail allocating a case to a Tribunal member or the last date of submission of documentation requested by the Tribunal Member within 5 business days of allocation.</i></p> <p><i>Days refer to working days and exclude weekends, public holidays and days on which CT is officially closed.</i></p>
3. Purpose/importance	The entity shows its efficiency and effectiveness in managing cases and the turnaround times to revert back to the applicants after the date the case was allocated.
4. Source/collection of data	Electronic case management system report or Excel spread sheet and reports which reflect date received, date allocated, date finalized and date of issuing decision/ order
5. Method of calculation	The number of decisions and orders issued within 30 working days after the date of allocation compared to the total number of cases received. The number of allocated cases, where the 30 working days of issuing a decision or order fall outside the reporting period will not be calculated. The number of decisions or orders issued after the 30 working days after the last day of the allocation will not be counted as percentage achieved but will be counted as total number of cases allocated.
6. Data limitations	Incorrect capturing of data
7. Type of indicator	Quantity
8. Calculation type	Cumulative – it is calculated on a quarterly basis to obtain the annual target
9. Reporting cycle	Monthly
10. New indicator	No – continuous from the previous financial year
11. Desired performance	Target 98% - 100%
12. Indicator responsibility	Manager: Registry

Outcome 3: Improved access to the justice system	
1. Indicator title	Number of cases finalised ⁵ through Alternative Dispute Resolution (ADR) within 25 working days after the date of final hearing or final submission by parties, whichever is applicable
2. Short definition	Number of cases finalized in terms of ADR within 25 days after the date of final hearing or final submission by parties whichever is applicable compared to the number of ADR cases received <i>Hearing refers to a sitting of mediation, conciliation or arbitration as agreed by the parties.</i> <i>Finalized refers to instances where a certificate of failed ADR has been issued, arbitration award issued, order issued or withdrawal of the matter by the applicant, settlement agreement reached by parties or mediation report issued by the facilitator(s)⁶ within 25 working days after the date of final hearing.</i> <i>Date of final hearing refers to the last day set for mediation, conciliation or arbitration of a matter or the last date of submission of documentation requested by the facilitator at the final hearing from the party/ies</i> <i>Days refer to working days excluding the holidays, weekends and days on which the CT is officially closed.</i>
3. Purpose/importance	The entity shows its effectiveness in terms of handling the ADR cases and the finalization of cases to revert back to the applicants after the hearing of the case.
4. Source/collection of data	Electronic case management system report or excel spreadsheet and report will reflect the date received, the date of hearing and the date of finalizing of the case.
5. Method of calculation	The number of cases finalized in terms of ADR within 25 days after the date of final hearing compared to the total number of cases set down for hearing. The total number of cases set down for hearing outside of the reporting period will not be counted including cases that were set down for hearing during the reporting period but were postponed allowing the parties to deal with the matter outside of the Tribunal mediation, conciliation and arbitration processes. The number of cases set down for hearing where the 25 working days for finalizing the case fall outside the reporting period will not be calculated. The number of cases finalized after the 25 working days after the date of final hearing will not be counted as percentage achieved but will be counted as total number of hearings set down for hearing.
6. Data limitations	Incorrect capturing of data
7. Type of indicator	Quantity – Output
8. Calculation type	Cumulative- it is calculated on quarterly bases to obtain an annual target.
9. Reporting cycle	Quarterly
10. New indicator	No
11. Desired performance	To retain the 100% baseline
12. Indicator responsibility	Manager: Registry

⁵ Finalised refers to instances where a certificate of failed ADR has been issued, a consent order issued or withdrawal of the matter by either party, settlement agreement reached by both parties or mediation report issued by the Tribunal Member(s)

⁶ Facilitator and Tribunal Member means the same

Annexure A:

Materiality and significance framework

1. Definitions

- a) **Accounting Authority:** The Chairperson of the Companies Tribunal
- b) **Executive Authority:** The Minister of Trade and Industry
- c) **PFMA:** The Public Finance Management Act (Act 1 of 1999, amended by Act 29 of 1999)
- d) **Treasury Regulations:** Public Finance Management Act, 1999, amendments of Treasury Regulations in Terms of Section 76 as published in Government Gazette No 23463 dated 25th May 2002.

2. Introduction

For purposes of material (sections 50(1), 55(2) and 66(1) of the Act) and significant (section 54(2) of the Act) the Accounting Authority must develop and agree a framework of acceptance levels of materiality and significance with the relevant Executive Authority in consultation with the external auditors.

3. Framework

PFMA Section	Quantitative (Amount)	Qualitative (Nature)
S50: Fiduciary duties of accounting authorities (PFMA Section 50)		
	Materiality figure for year ending March 2020 will be 0.60%	
(1) The accounting authority for a public entity must:		
(a) on request, disclose to the Executive Authority responsible for that public entity or the legislature to which the public entity is accountable, all material facts, including those reasonably discoverable, which in any way may influence the decisions or actions of the Executive Authority or that legislature.	Any fact discovered of which the amount exceeds the planning materiality figure as calculated. (Listed above)	1. Any time or event of which specific disclosure is required by law. 2. Any fact discovered of which its omission or misstatement, in the Tribunal's opinion, could influence the decisions or actions of the Executive Authority or legislature.
S55: Annual report and financial statements (PFMA Section 55)		
(2) The annual report and financial statements referred to in subsection (1) (d) must: -		
(a) fairly present the state of affairs of the public entity, its business, its financial results, its performance against predetermined objectives and its	Please note that this is presented as part of the annual report	Please note that this is presented as part of the annual report

PFMA Section	Quantitative (Amount)	Qualitative (Nature)
<p>financial position as at the end of the financial year concerned:</p> <p>(b) Include particulars of: -</p> <p>(i) any material losses through criminal conduct and any irregular expenditure and fruitless and wasteful expenditure that occurred during the financial year:</p> <p>(ii) any criminal or disciplinary steps taken as a consequence of such losses or irregular expenditure or fruitless and wasteful expenditure;</p> <p>(iii) any losses recovered or written off;</p> <p>(iv) any financial assistance received from the state and commitments made by the state on its behalf; and</p> <p>(v) any other matters that may be prescribed; and</p>	<p>1. Losses through criminal conduct / any loss identified.</p> <p>2. Losses through irregular/fruit-less/wasteful expenditure.</p>	<p>Any identified loss through criminal conduct.</p>
S66: Restrictions on borrowing, guarantees and other commitments (PFMA) Section 66		
<p>(1) An Institution to which this Act applies may not borrow money or issue a guarantee, indemnity or security or enter into any other transaction that binds or may bind that Institution or Revenue Fund to any future financial commitment, unless such borrowing, guarantee, indemnity, security or other transaction: -</p>	<p>Not applicable</p>	<p>Not applicable</p>
<p>a. Is authorized by this Act;</p> <p>b. in the case of public entities is also authorized by other legislation not in conflict with this Act</p> <p>c. and in the case of loans by a province or a provincial government business enterprise under the ownership and control of a provincial executive, is within the limits as set in terms of the Borrowing Powers of Provincial Government Act, 1996 (Act no 48 of 1996). (The Credit Act No 35 of 2005 does not give the Tribunal the mandate to enter into these transactions)</p>	<p>Not applicable</p> <p>Not applicable</p> <p>Not applicable</p>	<p>Not applicable</p> <p>Not applicable</p> <p>Not applicable</p>

PFMA Section	Quantitative (Amount)	Qualitative (Nature)
S54: Information to be submitted by accounting authorities (PFMA Section 54)		
<p>2. Before a public entity concludes any of the following transaction, the accounting authority for the public entity must promptly and in writing inform the relevant treasury of the transaction and submit relevant particulars of the transaction to its Executive Authority for approval of the transaction: -</p> <p>(a) participation in a significant partnership, trust, unincorporated joint venture or similar arrangement;</p> <p>(b) Acquisition or disposal of a significant shareholding in a company;</p> <p>(c) Acquisition or disposal of a significant asset;</p> <p>(d) Commencement or cessation of a significant business activity.</p>	<p>Not applicable</p> <p>Not applicable</p> <p>Not applicable</p> <p>Not applicable</p> <p>Not applicable</p>	<p>Not applicable</p> <p>Not applicable</p> <p>Any asset that would increase or decrease the overall operational functions of the Tribunal, outside of the approved strategic plan and budget.</p> <p>Not applicable</p>