



A long and healthy life for all communities of the North West Province

POLICY ON PAYROLL MANAGEMENT

OCTOBER 2025

Author	Financial Management Directorate
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Description	This document defines the North West Department of Health' position on payroll Management.
Coverage	The provisions of this policy are applicable to all employees of North West Department of Health.
Policy Number	FM25/P01/R28

TABLE OF CONTENTS

2.	ABBREVIATIONS	3
3.	DEFINITIONS	3
4.	POLICY STATEMENT	6
5.	PURPOSE	6
6.	SCOPE AND APPLICATION	7
7.	LEGISLATIVE AND RELATED PRESCRIPT MANDATE	7
8.	BACKGROUND	7
9.	OBJECTIVES	8
10.	REGULATORY FRAMEWORK	9
11.	POLICY PRINCIPLES	12
12.	ROLES AND RESPONSIBILITIES	13
13.	MONITORING	20
14.	REVIEW	21
15.	POLICY APPROVAL:	21

1. Abbreviations

BCEA	: Basic Conditions of Employment Act
CFO	: Chief Financial Officer
DPSA	: Department of Public Service and Administration
HoD	: Head of Department
HRM	: Human Resources Management
NWDoH	: North West Department of Health
PERSAL	: Personnel Salary System
PFMA	: Public Finance Management Act
PSA	: Public Service Act

2. Definitions

“Accounting Officer” means an official appointed in terms of Section 36 (2) (a) of the Public Finance Management Act No. 1 of 1999, as amended.

“Bank” means a bank institution registered in South Africa and approved in writing by the National Treasury.

“Batho-pele principles” means the principles which require the public servants to be polite, open and transparent and deliver good service to the public.

“Benefit deduction” means a deduction on PERSAL against an employee’s salary for the purpose of facilitating the payment of a debt arising from an employee’s benefits in terms of his or her conditions of employment, including payments in respect of a homeowner’s allowance and the motor finance scheme for senior government employees.

“Collective Bargaining Agreement deduction” means a deduction on PERSAL against an employee’s salary arising from a collective agreement entered into by and between the State in its capacity as employer and a Union registered with the Public Service Co-ordinating Bargaining Council in accordance with applicable laws.

“Debt” means amounts of money owed and are payable by an employee to the Department.

“Debtor” means a person who owes money to the Department.

“Department” means the North West Department of Health.

“Discretionary deduction” means a deduction on PERSAL against an employee’s salary, other than a benefit deduction, a collective agreement deduction, a State deduction and a statutory deduction.

“Electronic Document Delivery – EDD” means a system that allows documents such as PERSAL payslips IRP5’s and adjustment letters to be distributed electronically to multiple devices. (SMS, E-mail and Web enable Platforms).

“Employee” means a person employed in the public administration or appointed to a Department or an executive authority in terms of the Public Service Act 103 of 1994, as amended, but excludes a person appointed as a special adviser in terms of Section 12A of the Public Service Act.

“Head of Department” means an Accounting Officer of the NWDoH.

“MEC” means a Member of Executive Council

“National Treasury” means the National Treasury established by Section 5, responsible for managing South Africa’s national government finances.

“Overpayment” means salary payment erroneously made to an employee. **“Paymaster”** means an official of the Department appointed by the Chief Financial Officer to manage the payroll at the respective pay-point, charged with the responsibility of paying wages and salaries.

“Payroll” means a sum of all compensation the Department must pay to its employees. It is the combination of all the financial records of the Department’s employees’ salaries, wages, bonuses and deductions.

“Payroll Controller” means an official formally appointed on annual basis by the Paymaster to executive administrative functions and payroll services for each pay point.

“Payroll reconciliation” means to verify PERSAL transactions and confirm if they are in balance and apply to the correct account.

“Pay-point” means a Cost Centre where employees of the Department receive their salaries and sign the payroll reports. **Pay slips are distributed via Electronic Document Delivery – (EDD)**

“PERSAL” means the personnel salary system of government in National and Provincial spheres and includes reference to PERSAL

“Programme Manager: Payroll management” means an official with the necessary skills, experience and understanding of payroll management, payroll systems, processes and procedures and is responsible to ensure that the Departmental payroll policy adheres to Government prescripts.

“Provincial Treasury” means Treasury established in terms of Section 17 of the Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA)

“Public Service code of conduct” means a provision of guidelines to employees as to what is expected of them from an ethical point of view, both in their individual conduct and their relationship with others.

“Specimen signature” means a signature to be compared to an original signature to verify someone’s identity.

“State deduction” means a deduction on PERSAL against an employee’s salary for the purpose of paying a debt owed to the Department or constitutional institution and which is subject to Section 34 of the Basic Conditions of Employment (Act No. 75 of 1997).

“Statutory deduction” means a deduction on PERSAL against an employee’s salary which is required or permitted in terms of the law, court order or arbitration award.

“State law” means a system that regulates and ensures that individuals or a community adheres to the will of the state.

“Treasury Regulations” means the Treasury Regulations made in terms of Section 76 of the Public Finance Management Act 1 of 1999, as amended.

3. Policy statement

This policy describes the key features of payroll management system, administration processes, payroll schedules and payment methods including the administration of salary payments, allowances, and service benefits. The policy also establishes internal checks and balances to control and protect the payroll expense, plan, and manage costs on the salary bill and to report on the financial position of the Department. These internal processes and controls will ensure that the incidence of errors and possibility of fraud are drastically reduced, and irregular payments prevented.

4. Purpose

The purpose of this policy is to:

- 4.1** Establish payroll management and administrative processes, ensuring that employees are correctly paid at all times;

- 4.2 Collect and process inputs for payroll, manage and administer the payroll processes and maintain payroll reports/ registers;
- 4.3 Provide a standard frame work and basic internal controls and procedures, which must be followed in the preparation, submission and processing of the payroll-related transactions and distribution of payroll reports to all the paypoints across all the components of the Department;
- 4.4 Plan and manage costs on the salary bill and to correctly report on the financial position of the Department;
- 4.5 Ensure that the Department adheres to the state laws, especially those that refer to government financial management prescripts;
- 4.6 Encourage integration on the Finance management and Human Resources functions in the Department.

5. Scope and application

The provisions of this policy are applicable to all employees of the NWDoH appointed in terms of the Public Service Act 103 of 1994, as amended. This includes contract workers, part-time staff and employees appointed on probation.

6. Legislative and Related Prescript Mandate

This policy is informed by the following legislative and policy frameworks:

Constitution of the Republic of South Africa, 1996

Public Service Act 103 of 1994

Public Finance Management Act 1 of 1999)

Magistrate Court Act 32 of 1944)

7. Background

Good governance imperatives require that systems should be put in place to ensure opportunities for internal financial controls. Noting that payroll is one of the largest expenses and has the significance of the financial impact of the costs in the Department, the North West Department of Health deemed it necessary to determine administrative and procedural arrangements to appropriately manage and control payroll related risks and ensure good governance. The Department is therefore committed to develop a policy framework to enable the Paymasters and payroll officials to manage and administer the payroll in an effective, efficient, and responsive manner.

8. Objectives

To enable the Department to realise its goals of effectively and efficiently managing its payroll, the following objectives are put in place:

- 8.1** The Department must ensure that payroll systems, processes and procedures are managed.
- 8.2** To ensure that all relevant financial prescripts such as Treasury Regulations, Public Finance Management Act (PFMA) and Public Service Act (PSA) are observed, complied with and adhered to at all times.
- 8.3** To ensure that employees are guaranteed to always receive the correct pay at the right time.
- 8.4** To ensure that Paymasters are appointed in order to fulfil the responsibilities delegated and assigned to them by the HoD, part of which is to certify salary payroll reports, as required by Section 8.3.4 of Treasury Regulations, confirming that all persons listed on the salary payroll report are entitled to the payment.
- 8.5** To ensure that monthly payroll reconciliation is done and payroll reports are returned to the office of CFO after verification and certification by Paymasters as per requirement by Sub-Section 8.3.5 of Treasury Regulations.

- 8.6** Avoid implementation of fraudulent PERSAL transactions to prevent unnecessary overpayments and ensure that unauthorised and irregular expenditure is minimised/ eliminated.
- 8.7** To ensure that monthly payroll headcounts audit are conducted to guard against ghost employees.
- 8.8** To ensure that recovery of overpayments arising from payroll errors and nonpayroll related errors are successfully implemented.
- 8.9** To ensure that all Payroll deductions viz. statutory deductions, state deductions, benefit deductions, discretionary deductions and collective bargaining agreements deductions are timeously implemented.
- 8.10** To enhance productivity and promote efficiency by building capacity amongst the officials responsible for payroll administration and management.

9. Regulatory Framework

Public Service Regulations, 2001

Treasury Regulations

Notwithstanding the above, the following Treasury Regulations are repeated below, because they are specific related to Remuneration & Payroll Deductions:

- TR 8.2 Approval of expenditure [38(1)(f) and 76(4)(b) of the PFMA
- TR 8.3 Compensation of employees [section 76(4)(b) of the PFMA]
 - TR 8.3.1 Activities relating to the authorisation of appointments, the authorisation of payments and the recording of those payments may not be performed by the same person.
 - TR 8.3.2 The Accounting Officer of an institution must ensure that the cost related to compensation of employees, as well as promotion and salary increases, can be met within the budgetary allocation of the institution.
 - TR 8.3.3 Unless otherwise determined by the National Treasury, personnel are divided into the following groups for the payment of salaries-

- a) Group A: Persons who must be paid on the 15th day of the month, or if it is not a working day, on the last working day preceding the 15th. These include- - Persons appointed permanently on the fixed establishment and employed in terms of the Public Service Act, 1994, and
- Persons appointed on contract in terms of section 8(1of the Public Service Act, 1994 and other legislation.
- b) Group B: This group represents personnel paid on the last working day of the month and includes temporary and part-time staff, and persons appointed on probation.

TR 8.3.4 For all employees, the person in charge at the respective pay-points

must certify on the date of payment that all persons listed on the payroll report are entitled to payment. Employees paid by cheque must sign on the payroll report when collecting their cheques.

TR 8.3.5 Within ten days of being certified, the payroll report must be returned to

the Chief Financial Officer. The Accounting Officer must ensure that all pay-point certificates have been received on a monthly basis.

TR 23 Government payroll deductions

TR 23.1 Deals with definitions which are detailed in the chapter on concepts, definitions, and principles.

TR 23.2 PERSAL deductions

TR 23.2.1 No official of an entity contracted to operate PERSALPERSAL may, whether for paying a debt or any other purpose, process a discretionary deduction except in accordance with the provisions of these Regulations and the agreement as contemplated in par. 23.3.

TR 23.2.2 Before a benefit, collective agreement, state or statutory deduction is processed on PERSAL, the Accounting Officer must certify that the deduction is due and that no portion of it is a discretionary deduction.

TR 23.2.3 Where such certification is for an emolument's attachment order issued against an official in terms of section 65J of the Magistrates Court (Act

32 of 1944), the Accounting Officer must be satisfied that-

- a) The documentation presented by the judgement creditor or his or her attorney inter alia reflects, as contemplated in this Act-
 - i. That the official has given written consent to the issuing of the order or that a court has authorized it (on application or otherwise), and that this authorization has not been suspended; or
 - ii. That the official has first been sent a registered letter advising him or her of the amount of the judgment debt and costs, and warning that an emolument order will be issued if this amount is not paid within ten days of the date of its posting.
- b) After the deduction, the official will have sufficient means for maintenance for him or herself and any dependents.

TR 23.2.4 Should the deduction not leave the official with sufficient means for maintenance or for that of his or her dependents, the Accounting

Officer must advise the official of his or her right to approach the court to either rescind the order or amend it to affect only the balance of the salary after provision for such maintenance.

TR 23.3 Deduction codes

TR 23.3.1 Any person may apply for a deduction code for a discretionary deduction, subject to the requirements as laid down by the Accountant General.

TR 23.3.2 Only the Accountant-General may approve the issuing of deduction codes, in terms of an agreement between the Accountant-General and a person qualifying for such a code.

TR 23.3.3 A person applying for a deduction code must certify in the application that-

- a) The code is required by-
 - i. A department
 - ii. An insurance company approved by the Financial Services Board

iii. A company (for loan deduction codes) that is registered under the Banks (Act 94 of 1990) or with the Micro Finance Regulatory Council (MFRC); iv. A public higher education institution; or

v. A private higher education institution approved by the National Department of Education.

- b) Third parties, including brokers, will not be allowed access to the code;
- c) The person consents to-
 - i. Entering into an agreement with the Accountant-General, which is subject to annual review.
 - ii. The oversight of the Financial Services Board and the National Treasury to monitor compliance with the agreement and this regulation; and
 - iii. An audit, at own expense, by parties determined by the Accountant-General.
- d) The person is in good standing with the South African Revenue Services and will annually provide the Accountant-General with proof of such good standing.

TR 23.3.4 The Accountant-General may levy a fee of up to 5 percent of deductions for emolument attachment orders, except orders specifically for child maintenance.

TR 23.3.5 The National Treasury may, for a discretionary loan deduction, determine the maximum loan period, the maximum loan amount, and the interest rate (this will form part of the agreement with the Accountant-

General)-

- a) For loans over R10 000, the Usury Act limit is the maximum, all-inclusive interest rate;
- b) Loans over R10 000, the maximum is 27 percent plus an administrative cost to a limit set out in the agreement with the Accountant-General.

TR 23.3.6 Discretionary deduction may not exceed 40 percent of the official's basic salary, provided that-

- a) Deductions for insurance premiums do not exceed 15 percent;
- b) Other discretionary deductions do not exceed 25 percent; and

- c) The minimum take-home pay is as specified in the agreement with the Accountant-General.

TR 23.3.7 Notwithstanding the provisions of paragraph 23.3.6, discretionary deductions in excess of the limits prescribed by that paragraph may be deducted, provided that the Accountant-General is satisfied that not allowing such deductions will substantially prejudice the interests of the employee and that such deductions shall be limited in duration to a period as determined by the Accountant-General.

TR 23.3.8 The Minister of Finance may determine the future of the discretionary deductions system and the number of deduction codes on the PERSAL system.

TR 23.3.9 Insurance companies to whom deduction codes are allocated may vary premiums periodically, provided that the annual increase does not exceed ten percent of the premium or ten rand (R10), whichever is greater.

10. Policy principles

10.1 Employees expect and should receive prompt and accurate payment for service rendered, therefore, processing and maintaining accurate payroll records is an extremely important function requiring strict controls and close management. It is imperative that all employees are treated fairly and consistently across all components of the Department.

10.2 To ensure good governance, the Department established this payroll management policy and related procedures which are underpinned by the following values and principles:

10.2.1 Good governance, which imposes a duty to apply the policy and procedures in a consistent and fair manner;

10.2.2 Sound and best practices, maintaining maximum productivity in the workplace;

10.2.3 Ethical and professional conduct when executing responsibilities.

- 10.2.4** Maintaining confidentiality by securing employees' data/ personal information.
- 10.2.5** Access to payroll information and records must be limited to officials with the necessary delegation of authority.
- 10.2.6** Honesty and integrity, which requires all involved to report unauthorized transactions including administrative and system errors once detected.
- 10.2.7** Batho-Pele principles including values and principles contained in various pieces of legislation, especially the Public Service Code of Conduct.

11. Roles and responsibilities

- I. Payroll management is an important measure over salary, therefore it is important that payroll officials understand procedures regarding the handling of payrolls to avoid salary under or overpayments and prevent fraudulent transactions. Payroll procedures create efficiencies in terms of time collection, document processing, data entry and record keeping.
- II. All officials responsible for payroll management functions are formally appointed and charged with the responsibilities as follows:

11.1 Head of Department

Treasury Regulations confers specific responsibilities on the Head of Department. To fulfil these responsibilities, he or she is expected to:

- 11.1.1 Grant approval of the appointments of Paymasters.
- 11.1.2 Approve monthly payroll certificates prepared by the Chief Financial Officer.

11.2 Chief Financial Officer

The Chief Financial Officer shall:

- 11.2.1 In writing, appoint Paymasters for every pay-point, to carry out payroll management responsibilities as assigned.
- 11.2.2 Plan and manage costs on the salary bill and to correctly report on the financial position of the Department.

- 11.2.3 In terms of Sub-sections 8.3.4 and 8.3.5 of the Treasury Regulations, ensure that all payroll reports/ registers are certified by Paymasters and returned to his or her office within the stipulated time-frame;
- 11.2.3 Prepare monthly and yearly payroll certificates and submit to the Office of the HoD for approval.

11.3 Programme Manager: Payroll management.

The Programme Manager shall ensure that:

- 11.3.1 Payroll systems, processes and procedures are managed and adhered to.
- 11.3.2 Ensure that all officials designated to manage and administer the payroll are fully conversant with the contents of this policy.
- 11.3.3 Payroll reports are collected from Provincial Treasury, sorted according to their respective pay-points, and immediately distributed to their respective pay-points.
- 11.3.4 All employees entitled to payments are furnished with pay slips distributed to them via Electronic Document Delivery (EDD) before pay day and subsequently expected to sign the salary report monthly.
- 11.3.5 Monthly payroll reports are returned to the office of the CFO on time and reminders on non-compliance are sent out to the Paymasters who did not submit reports as required by the policy.
- 11.3.6 Payroll reconciliation is done at all the pay-points, at least monthly, to verify that transactions are in balance.
- 11.3.7 Payroll reports are monitored on regular basis to assist in mitigating the risks of fraud and payments of ghost employees.
- 11.3.8 Monthly payroll head-counts audits are conducted to guard against ghost employees.
- 11.3.9 Statistics on monthly payroll submission to the office of the CFO is compiled to monitor compliance with Section 8.3.5 of the Treasury Regulations.

11.3.10 The specimen signatures of all officials authorised to collect payroll reports and cheques from the Provincial office must be submitted to the Programme Manager: Payroll Management for approval and record keeping. (These signatures serve as an acknowledgement and confirmation of officials' acceptance of the responsibility assigned to them).

11.3.11 Any discrepancies experienced should immediately be brought to the attention of the Director, Financial Management.

11.4 Paymaster

The Paymaster shall:

11.4.1 Authorise Payroll Controllers for the pay-point(s) under his or her control to assist in executing the administrative functions of the payroll management.

11.4.2 Accept full responsibility of their duties as delegated by the Chief Financial Officer and will not in any way shift any part thereof to any other official.

11.4.3 Upon receipt of payroll reports, verify that all pay-points under his or her control, salary information, pay slips and cheques appearing on the payroll reports are correct, before signing payroll reports as required by Section 8.3.4 of the Treasury Regulations. This task, as all Paymasters' tasks, cannot be delegated as approval was granted to specific officials to act as Paymasters by the Head of Department.

11.5 Payroll Controller

The Payroll Controller shall:

11.5.1 Ensure that all officials listed on the payroll report signs it as confirmation that they are entitled to payment.

11.5.2 Whenever an official is not available due to leave reasons, a copy of an approved leave application form must be attached to the payroll report/ register when it is sent back to the Office of the CFO.

11.5.3 If an employee has died, retired, resigned, or absconded from duty and the payment has not yet been stopped from PERSAL system, it must be noted on

the payroll report/ register and appropriate action be taken to terminate the official's payment from the system and immediately recover overpayment.

11.5.4 Movement of employees because of change of pay-points and/ or termination of services for various reasons, are monitored to guard against overpayments.

11.5.5 Ensure that once all due diligence has been carried out, the Paymaster certify that all official listed on the payroll report are entitled to payment. (In case of acting paymasters, ensure that the letter of appointment is attached.)

11.5.6 As directed by Paymasters, the payroll reports are returned to the office of the CFO within the stipulated timeframe.

11.5.7 Any discrepancies experienced should immediately be brought to the attention of the Paymaster.

11.6 Personnel and payroll administration functions

11.6.1 Creation of pay-point(s)

11.6.1.1 A pay-point is an address where a person receives his or her pay slip and sign the payroll report/ register to acknowledge receipt. This means in effect that it hasn't got anything to do with his or her 'responsibility and objective'.

11.6.1.2 Approval must be granted by the CFO or his or her delegate for the creation of new pay-point(s).

11.7 Processing of payroll/ PERSAL transactions

11.7.1 The Department shall use government personnel salary system, PERSAL, to process all payroll-related transactions.

11.7.2 PERSAL processing runs must be taken into consideration to ensure that all payments transactions are captured on time.

11.7.3 All PERSAL transactions must be captured in the system by the PERSAL User, approved and or authorised by the Reviser.

- 11.7.4 All processed payroll-related transactions that inform changes in an employee's salary must be supported by the relevant authorised documents.
- 11.7.5 All source documents authorising payments and related administrative actions must be filed in accordance with the approved filing system.
- 11.7.6 As bank payments are compulsory, all officials must be encouraged to hand in their banking details. They must ensure that bank forms to the change of particulars reach the Salary Administration offices on time for immediate implementation.
- 11.7.7 Employees will receive their regular monthly salary by direct deposit into their banking accounts.
- 11.7.8 Only bank approved account information shall be accepted.

11.8 Over and Underpayments

- 11.8.1 Employees are responsible for reporting deviations to normal monthly salary payment to Payroll Administration office for investigation and corrective action.
- 11.8.2 Any over or underpayment identified must immediately be reported to the Human Resources Management and/ or Payroll Administration office to ensure that there is no delay in addressing it.
- 11.8.3 The affected employee must be notified immediately, in writing, that a debt has been raised in respect of an overpayment.
- 11.8.4 The debtor must be advised of the procedures on how the recovery of overpayment will be implemented.
- 11.8.5 The Departmental Personnel Debt Management policy make provision for recovery of overpayments arising from payroll errors and non-related payroll errors.
- 11.8.6 In the event of the employee electing to repay the debt, an agreement will be entered into setting out the terms and conditions of the repayment plan.
- 11.8.7 Any debt resulting from an overpayment must be dealt with in accordance with the Departmental Debt Management policy.

11.9 Categories of pay/ Pay Dates

Section 8.3.3 of Treasury Regulations stipulates that, unless otherwise determined by the National Treasury, personnel shall be divided into the following groups for payment of their monthly salary:

- a) Employees who must be paid on the 15th day of the month, or if it is not a working day, on the working day preceding the 15th. This includes employees appointed permanently on the fixed establishment and employed in terms of the Public Service Act 103 of 1994;
- b) Employees paid on the last working day of the month. This includes contract, part-time staff and employees appointed on probation.

11.10 Payroll/ PERSAL Deductions

11.10.1 In terms of PFMA, (Act No. 1 of 1999), Treasury Regulations on Government Payroll deductions, there are five deductions illustrated in its schedule viz. statutory deductions, state deductions, benefit deductions, collective agreement deductions and discretionary deductions.

11.10.2 It is of utmost importance to ensure that the Department complies with these Regulations when payroll deductions are being implemented.

11.10.3 No employee of the Department or constitutional institution or of any agency, company or consultant contracted to operate PERSAL may, for the purpose of the payment of any debt or any other purpose, process a discretionary deduction.

11.10.4 Before a benefit deduction, a collective agreement deduction, a State deduction or a statutory deduction is processed on PERSAL, the responsible official must certify that such deduction is due and that he or she is satisfied

that no portion of such deduction is a discretionary deduction. Only authorised deductions may be processed in this respect.

11.10.5 The responsible official must, if the certificate contemplated in sub-item 8.2.5 is in respect of an emoluments attachment order issued against an employee in terms of Section 65J of the Magistrates' Court Act, (Act No 32 of 1944), state that he or she is satisfied that:

a) The documentation presented by the judgement creditor or his or her attorney inter alia reflects that as contemplated in Section 65J(2) of the Magistrate Court Act, 1944:

i. The employee concerned has in writing consented to the issuing of the emoluments attachment order or, in the absence of such consent, the court has authorised that it be issued, whether on application or otherwise, and such authorisation has not been suspended; and ii. That the judgement creditor or his or her attorney has first sent a registered letter to the employee concerned advising him or her of the amount of the judgement debt and costs as yet unpaid and warning him or her that an emoluments attachment order will be issued if the said amount is not paid within ten days of the date on which that registered letter was posted;

b) after satisfaction of the emoluments attachment order, the employee concerned will have sufficient means for his or her own and his or her dependant's maintenance: provided that if the responsible official's assessment reflects that after satisfaction of the emoluments attachment order, the concerned employee will not have sufficient means for his or her own or his or her dependant's maintenance, he or she must ensure the judgement creditor or his or her attorney is so advised and requested to inform the court in order that the court either rescind the emoluments attachment order or amend it in such a way that it will affect only the balance of the emoluments of the employee concerned over and above such sufficient means.

11.10.6 Non-compliance with the provisions of the Regulations on Payroll Deductions outlined in sub-items 12.2.1, 12.2.2, 12.2.3, 1022.4 and 12.2.5 (a) (i) (ii) (b) constitutes misconduct.

11.10.7 The Accounting Officer of the Department must in terms of applicable statutory provisions or other conditions of employment take disciplinary steps against any person involved in the afore-mentioned conduct.

11.11 Record keeping and Archiving.

11.11.1 Sound records management is of fundamental importance in governance and administration. It forms the basis for formulating and evaluating policy, managing finance and personnel, providing basis for accountability and protecting the rights of individuals.

11.11.2 Sound records management implies that records are managed in terms of a Departmental records management policy.

11.11.3 Payroll information must be regarded as confidential. Access to payroll information and records must be limited to officials with the necessary delegation of authority;

11.11.4 All payroll related documents must be maintained as per the approved Departmental Security and Records Management policy and procedures;

11.11.5 Payroll reports with and without information must be kept at the main registry for a period of five years for audit purposes and should be disposed of thereafter.

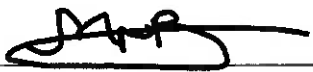
12. Monitoring

The Director: Financial Management is responsible for monitoring the implementation of this policy. This includes tracking the timely submission of certified payroll reports, investigating incidents of non-compliance, and reporting on the effectiveness of payroll controls. Non-compliance with this policy constitutes financial misconduct and will result in disciplinary action.

13. Review

This policy will be reviewed in September 2028, or sooner if changes in legislation or operational requirements necessitate an earlier review.

14. Policy approval:



Ms. M.N Rampedi
Chief Financial Officer

20/10/2025

Date

~~Recommended/not recommended:~~



Mr. O. Mongale
Superintendent General

06 November 2026

Date

Approved/ not approved:



HON. MEC. J.S Lehari
North West Department of Health

02-06-2026

Date