



TCTA COMPLIANCE UNIVERSE

TCTA COMPLIANCE UNIVERSE AND RISK PROFILE AS AT 30 SEPTEMBER 2023

Definitions:

Compliance Risk is exposure to legal penalties, loss of reputation, and material loss an organization faces when it fails act in accordance with laws and regulations, internal policies or prescribed best practices.

Compliance Universe is the complete set of compliance risks applicable TCTA. It outlines how compliance with legislation, regulations, internal policies, and procedures is embedded in business processes and links ownership of compliance risks with the business processes in TCTA.

Regulatory Requirements are the statutory, regulatory, and supervisory requirements plus industry codes and best practices guidelines (collectively). Regulatory Compliance is an organization's adherence to laws, regulations, guidelines, and specifications relevant to its business. Violations of regulatory compliance regulations often result in legal sanction and fines.

Objective of the Compliance Universe

The key objective of determining the Compliance Risks and Compliance Universe in TCTA is to be able to understand what Regulatory Requirements are applicable to the organisation that would potentially need to be addressed as part of the Compliance Risk Management programme.

Categories of Regulatory Requirements:

Core/ Primary requirements: These include the specific enabling legislation in the relevant industry. They are likely to have a material impact on reputation in the event of an issue of non-compliance being made public.

Secondary requirements: These are not necessarily applicable to every organisation in the industry, but which do apply to TCTA. The impact of non-compliance is likely to be less severe than that of Core/ Primary requirements.

Topical/ Pertinent: Requirements that are not Core/ Primary or Secondary, but which nevertheless do apply to TCTA.

The Compliance Departments will act as custodians of all statutes contained in the Compliance Universe. Please note that there is a linkage between some legislation ("i.e., National Water Act, Notice of Establishment and LHWP Treaty, Companies Act and King IV, The Audit Profession Act and the Public Audit Act etc.") and thus, these legislations and codes should not be read in isolation to achieve an effective compliance within the TCTA.

Regulatory Requirement							Applicability (Div/Dept.)	Management response			
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				Relevance	Type of reg item	Grouping					
1		<p>1.1. Constitution of the Republic of South Africa, 1996</p> <p>The constitution underpins all legislation in South Africa and prevails any other legislation in the event of a conflict</p>	Constitutional Court	Regulatory - Primary	Act	Governance and business	All SCM	<p>1.1 None</p> <p>1.2 Information sharing through TCTA Times</p> <p>1.3 None</p>	EXCO (COMPLETE AS PER REGULATORY UNIVERSE)	As and when necessary	The Constitution is always applied and when there is uncertainty legal advice is sought.
2		<p>1.2. National Water Act, no 36 of 1998</p> <p>The National Water Act gives the Minister in consultation with the Cabinet powers to establish bodies to implement international agreements between SA and foreign governments in relation to amongst others- the acquiring, constructing, altering, operating, or maintaining water work.</p> <p>[Key applications are that TCTA must manage each of its functions separately and must account for them separately using the accounting practices consistent with generally accepted accounting practices. Further, TCTA must report on the performance of its functions within 3 months after the end of financial year].</p>	Department Water and Sanitation (DWS)	Regulatory - Primary	Act	Governance and business	All Legal PF&T Finance Office of the CEO PMID	<p>1.1 Ensure that the CRMPs are implemented.</p> <p>1.2 Ensure that all submissions are done on time.</p> <p>1.3 None</p>	Compliance Officer Risk Manager	Quarterly	1.1 CRMP'S in place 1.2 Submission is made on time.
3		<p>1.2.1. Notice of establishment: TCTA'S responsibilities to comply with the National Water Act, 1998 (Act 36 of 1998)- Chapter 10 (Government Notice 277) as on 24 March 2000</p> <p>The Notice of establishment is issued in terms of Section 102 and 103 of the National Water Act. It establishes the TCTA as an entity with the powers of a natural person. It also sets out the TCTA objectives, duties and</p>	Minister of Water and Sanitation		Establishment Notice	Governance and business	All Legal PF&T Finance Office of the CEO PMID				

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		functions including the Board of Directors governance issues.									
4		<p>1.3. King Code of Governance Principles, 2009 ["King IV"] King IV sets the best governance principles in accordance with international standards and developments to be followed by companies including the public entities/State owned entities. The approach adopted by King IV is those entities regardless of the manner and form of incorporation or establishment and whether in public, private or non-profit sectors must apply the best practice principles or explain to shareholders and stakeholders why they opted not to apply them. It also applies to TCTA as a public entity.</p>	King Committee on Corporate Governance	Regulatory - Primary	Code	Governance and business	All Governance	1.1 Co-Sec to monitor implementation of King IV (Principles)	Company Secretary	Quarterly	1.1 King IV application Report Completed
5		<p>1.4. Treaty on LHWP The Treaty was signed between RSA and Lesotho in terms of the Lesotho Highlands Water Project [LHWP]. It seeks to provide for the establishment, implementation, operation, and maintenance of the LHWP. This includes the joint monitoring [between TCTA and LHDA] of the quantity of water, the compilation of reconciliation statements regarding all long-term plans, forecasts, and schedules.</p>	DWS	Regulatory - Primary	Treaty	Governance and business	All PMID Finance PF & T Legal	1.1 Engagements between Stakeholders	CFO/CRO	Ad-hoc	Stakeholder engagements to resolve any disputes is always adopted.
6		<p>1.5. Public Finance Management Act, 1999 This Act applies TCTA as a Schedule 2 public entity. Its primary purpose is to instil a culture of accountability regarding the spending of public funds.</p>	National Treasury	Regulatory - Primary	Act	Governance and business	All EWSS PF & T	<p>1.1 Implement Consequence Management and apply to National Treasury for condonation of irregular expenditure.</p> <p>1.2 Removal of irregular expenditure not condoned by National Treasury</p> <p>1.3 None</p> <p>1.4 None</p>	EXCO CRO/CFO/CEO	Quarterly Quarterly	1.1 Partially complete, historical irregular expenditure has not been cleared.

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		Sections 58,59,60,61 and 62 were repealed by the Public Audit Act.						1.5 None 2. None			
7		1.6. Financial Intelligence Centre Act, 2001 FICA complements POCA and provides an administrative framework to combat money laundering. TCTA has been designated as an "accountable institution" and has the duty to identify clients, keep records, reporting duties including to report suspicious transactions and to self-regulate to ensure compliance with this Act and its Amendment.	FIC	Regulatory - Primary	Act	Governance and business	PF & T Finance SCM COSEC	1.1 Information sharing through department specific workshops when necessary. 2.1. Escalation to a senior level	Compliance Officer	2 nd quarter	2.1 On-going
8		1.8. Prevention and Combating of Corrupt Activities Act, No. 12 of 2004(PRECCA) The Prevention and Combating of Corrupt Activities Act aims to prevent and fight corruption in government and in the private sector.	FIC/SAPS	Regulatory - Primary	Act	Governance and business	All PF & T Risk Division Finance Internal Audit COSEC				
9		1.9. Protection of Constitutional Democracy Against Terrorist and Related Activities Act, 2004 The primary objective of the Act is to provide for the combating of terrorist and related activity by creating measures to prevent the financing of such activities thereof. POCDATARA provides amongst others the following.	FIC/SAPS	Regulatory - Primary	Act	Governance and business	All PF & T Risk Division Finance COSEC				
10		1.10. Protected Disclosures Act, 2000 This Act provides procedures in terms of which employees in both the private and public sectors may disclose information regarding unlawful or irregular conduct by their employers/		Regulatory - Primary	Act	Governance and business	Division HR & OD Internal Audit/ARC				

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		colleagues without fear of reprisal									
11		<p>2.6. Financial Markets Act, No. 19 of 2012</p> <p>The Act seeks to provide for the regulation of financial markets, license and regulate exchanges, central securities depositories, clearing houses and trade repositories, to regulate and control securities trading, clearing and settlement and the custody and administration of securities amongst others. The Act replaces the Securities Services Act of 2004.</p>		Regulatory - Primary	Act	Finance and Tax	PF&T Risk	1 and 2 Monitoring of compliance with the legislation	Compliance Officer/Risk Manager (JSE Compliance Officer)	Quarterly	Info from Risk Manager
12		<p>2.6.1. STRATE Rules</p> <p>Strate Ltd is the licensed Central Securities Depository (CSD) for the electronic settlement of financial instruments in South Africa. Strate's core purpose is to mitigate risk, bring efficiencies to the South African financial markets and improve its profile as an investment destination. The STRATE rules are issued in terms of Financial Markets Act.</p>			Rules and Regulations	Finance and Tax					
13		<p>6.1. Basic Conditions of Employment Act, 1997</p> <p>This Act gives effect to the right to fair labour practices as defined in the Constitution and regulates the conditions of employment of employees.</p>		Regulatory - Primary	Act	Employment and Safety	HR&OD	1.1. Continuous monitoring	HR Manager: Compensation and rewards	On-going	
14		<p>6.2. Compensation for Occupational Injuries and Diseases Act, 1993</p> <p>The Act contains detailed provisions in respect of the determination and calculation of compensation payable to employees injured on duty.</p>		Regulatory - Primary	Act	Employment and Safety	HR&OD		HR Manager Compensation and Rewards EWSS		

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15		6.3. Employment Equity Act, 1998 The objectives of this Act include the elimination of employment discrimination, ensuring employment equity to redress the effects of discrimination and to achieve a representative workforce..		Regulatory - Primary	Act	Employment and Safety	HR&OD		HR & OD	2 nd Quarter	
16		6.4. Immigration Act 2002 (Act No. 13 of 2002) In providing for the regulation of admission of foreigners to, their residence in, and their departure from the Republic and for matters connected therewith.		Regulatory - Primary	Act	Employment and Safety	HR&OD	1.1. Confirm applicability to TCTA	Compliance Officer		1.1 Not complete
17		6.5. Labour Relations Act, 1995 The Act aims to give effect to and regulate the fundamental rights to fair labour practices conferred by the Constitution		Regulatory - Primary	Act	Employment and Safety	HR&OD	1.1. Compliance monitoring and annual CRMP review and update	Compliance Officer	2 nd quarter	1.1 Complete
18		6.7. Promotion of Equality and Prevention of Unfair Discrimination Act, 2000 This Act sets out measures to facilitate the eradication of unfair discrimination and procedures in the workplace.		Regulatory - Primary	Act	Employment and Safety	HR&OD	1.1., 1.2 & 2.1 Updated CRMP with supporting evidence	HR & OD	3 rd quarter	
19		6.8 Skills Development Act		Regulatory - Primary	Act	Employment and Safety	HR&OD	1.1. Compliance monitoring and annual CRMP review and update	Compliance Officer	3 rd quarter	1.1 Complete
20		6.9. Skills Development Levies Act, 1999 (9 of 1999) This Act requires every employer to pay the skills development levy from 1 April 2001, at a rate of one per cent of the leviable amount.		Regulatory - Primary	Act	Employment and Safety	HR&OD	1.1. Compliance monitoring and annual CRMP review and update	Compliance Officer	3 rd quarter	
21		6.11. Unemployment Insurance Act, 2001 (Act 63 of 2001) The purpose of this Act is to establish an unemployment insurance fund to which employers and employees contribute and from which		Regulatory - Primary	Act	Employment and Safety	HR&OD	1.1 Consistently monitoring changes	HR Manager: Compensation and rewards	4 th quarter	

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		employees who become unemployed, or their beneficiaries are entitled to benefits and in so doing to alleviate the harmful economic and social effects of unemployment.									
22		7.1. Deeds Registries Act, 47 of 1937 This Act regulates the transfer/cession of immovable property such as land and its registration with the Deeds Office.		Regulatory - Primary	Act	Environment and Land	PMID	Expedite the appointment of conveyancing attorneys	CRO/ Head of Legal	TBC	In progress.
23		7.2. Environment Conservation Act, no 73 of 1989 This Act must be read together the National Environment Management Act. Together these pieces of legislation provide a framework for controlling activities that may have a detrimental effect on the environment.		Regulatory - Primary	Act	Environment and Land	PMID	Not Assessed	Environmental Managers		Sec 31A, 34 and 37 of ECA still in force
24		7.3. Expropriation Act 63 of 1975 To provide for the expropriation of land and other property for public and certain other purposes; and to provide for matters connected therewith. Expropriation Bill 2016 To provide for the expropriation of property for a public purpose or in the public interest, subject to just and equitable compensation; and to provide for matters connected therewith.		Regulatory - Primary	Act	Environment and Land	PMID	Adherence to TCTA Land Acquisition Policy, procedures, and the requirements of the Expropriation Act.	Land Acquisition Manager	Ongoing	TCTA policies and procedures guide the expropriation processes.
25		7.4. Interim Protection of Informal Land Rights Act, 31 of 1996 The Act provide for interim measures to protect people with insecure tenure from losing their rights to and interests in land, while waiting for long-term tenure reform.		Regulatory - Primary	Act	Environment and Land	PMID	Adherence to TCTA Policies, procedures, and the requirements of the Expropriation Act. (2) Align with local community protocols/ dynamics.	Land Acquisition Manager	Ongoing	TCTA policies and procedures guide the expropriation processes. And compliance with local community protocols and dynamics

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26		7.5. Alienation of Land Act, 68 of 1981 To regulate the selling, exchange or donation of land in certain circumstances and to provide for matters connected therewith.		Regulatory - Topical	Act	Environment and Land	PMID	To be fully compliant with conditions of the IA in matters dealing land disposal.	Land Acquisition Manager	Ongoing	Projects specific IA are in places.
27		7.6. Upgrading of Land Tenure Rights Act, 112 of 1991 The Act seeks to provide for the upgrading and conversion into ownership of certain rights granted in respect of land. NB: Upgrading of Land Tenure Rights Amendment Bill was passed in 2020		Regulatory - Primary	Act	Environment and Land	PMID		Land Acquisition Manager	Ongoing	
28		7.7. The Extension of Security of Tenure Act (ESTA), 62 of 1997 ESTA aims to give security of tenure for vulnerable occupiers of rural and peri-urban land, and to allow for the acquisition of land by vulnerable occupiers.		Regulatory - Secondary	Act	Environment and Land	PMID	Adherence to TCTA Land Acquisition Policy and Procedure.	Land Acquisition Manager	ongoing	TCTA policies and procedures guide the expropriation processes.
29		7.8. Prevention of Illegal Eviction from and Unlawful Occupation of Land Act, 19 of 1998 (PIE) The Act prohibits unlawful evictions and sets out fair procedures for the eviction of "unlawful occupiers". It also recognises that special consideration needs to be given to the rights of the elderly, children, people living with disabilities and households headed by women. Compensation related to the expropriation of land will be paid in terms of this Act, together with the other applicable Acts.		Regulatory - Secondary	Act	Environment and Land	PMID	To discuss with LA Manager	LA Manager		
30		7.10. National Environmental Management Act, 107 of 1998 and National Environmental		Regulatory - Primary	Act	Environment and Land	PMID	Incorporation of lesson learned into future practice/planning. Effective stakeholder	EM&HOD ENV	ongoing	

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		<p>Management Amendment Act 62 of 2008 and Regulations This Act provides for co-operative environmental governance by establishing principles and institutions for co-ordinated decision-making on matters affecting the environment.</p>						analysis and engagement.			
31		<p>7.11. National Environment Management: Biodiversity Act, no 10 of 2004 The Act seeks to provide for the management and conservation of biological diversity within the Republic and of the components of such biological diversity. The Act must be read with the National Environmental Management Act.</p>		Regulatory - Primary	Act	Environment and Land	PMID	Use the impacts and aspects procedure as part of project training tools. Have integrated planning with all project implementation service providers (PSP AND CONTRACTOR). Incorporation of lesson learned into future practice/planning. Effective stakeholder analysis and engagement.	Environmental Managers	ongoing	
32		<p>7.12. National Environment Management: Protected Areas Act, no 57 of 2003 The Act seeks to provide within the framework of national legislation, including the National Environmental Management Act [NEMA], for the declaration and management of protected areas. The Act must be read and interpreted in conjunction with the Biodiversity Act, and the National Forests Act.</p>		Regulatory - Primary	Act	Environment and Land	PMID	Maintain good practice and lesson learned.	Environmental Managers	ongoing	
33		<p>7.13. National Heritage Resources Act, Act 25 of 1999 To introduce an integrated and interactive system for the management of the national heritage resources; to promote good government at all levels, to lay down general principles for governing heritage resources management throughout the Republic; to introduce an integrated system</p>		Regulatory - Primary	Act	Environment and Land	PMID	Verify that detailed specifications to include heritage, socio-economic baseline studies and RAP where required Knowledgeable and adequate social resources in TCTA, PSP and contractor Integration of the environmental, social and engineering functions throughout the project life cycle for integrated project delivery. Implementation of lesson learned in future projects.	PM, EM and Social Specialist and Social Manager	Per project schedule	

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		for the identification, assessment, and management of the heritage resources of South Africa									
34		<p>7.14. National Environmental Management: Waste Act no 59 of 2008 To reform the law regulating waste management in order to protect health and the environment by providing reasonable measures for the prevention of pollution and ecological degradation.</p>		Regulatory - Primary	Act	Environment and Land	PMID	Waste hierarchy implementation as part of corporate and project ESMS, Waste management recording at project sites, sustainability targets, Planning for green procurement.	Facilities Manager, Environmental Manager: EMS&Q, Environmental Manager: Projects		
35		<p>7.15. National Environmental Management: Air Quality Act 39 Of 2004 To reform the law regulating air quality in order to protect the environment by providing reasonable measures for the prevention of pollution and ecological degradation and for securing ecologically sustainable development while promoting justifiable economic and social development; to provide for national norms and standards regulating air quality monitoring, management and control by all spheres of government.</p>		Regulatory - Primary	Act		PMID	Introduction of leading indicators for dust monitoring and control in the contractual provisions for new projects	Environmental Managers: Projects, Facilities Manager for office		
36		<p>7.16. National Forests Act, no 84 of 1998 The Act seeks to provide for the protection of certain forests and trees, the sustainable use of forests for environmental, economic, educational, recreational, cultural, health and spiritual purposes and promote community forestry etc.</p>		Regulatory - Primary	Act	Environment and Land	PMID		Environmental Managers		
37		<p>7.19. National Water Act, no 36 of 1998 The National Water Act gives</p>		Regulatory - Primary	Act	Environment and Land	PMID	Participation in Steering Committees during the project planning stage, Proactive	Head: Environment and Environmental Managers	Operational Reasons	

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		<p>the Minister in consultation with the Cabinet powers to establish bodies to implement international agreements between SA and foreign governments in relation to amongst others- the acquiring, constructing, altering, operating or maintaining water work.</p> <p>[Key applications are that TCTA must manage each of its functions separately and must account for them separately using the accounting practices consistent with generally accepted accounting practices. Further, TCTA must report on the performance of its functions within 3 months after the end of financial year].</p>						management of the EIA consultant where the Directive includes this, Inclusion of the WUL applications process in the scope of services of the PSP. Use of the ESMS planning tools, Improved integration between engineering and environmental disciplines throughout the project life cycle, obtaining environmentally experienced PSPs who can anticipate environmental risks and manage them timeously,			
38				Regulatory - Primary	Act	Environment and Land	PMID	Adherence to TCTA Land Acquisitions policy and procedures	Land Acquisition Manager	ongoing	TCTA policies and procedures guide the PAJA processes.
39		<p>7.22. Spatial Planning and Land Use Management Act (SPLUMA), Act 16 of 2013</p> <p>to provide a framework for spatial planning and land use management in the Republic; to specify the relationship between the spatial planning and the land use management system and other kinds of planning; to provide for the inclusive, developmental, equitable and efficient spatial planning at the different spheres of government.</p>		Regulatory - Primary	Act	Environment and Land	PMID	Continue to comply with the local municipality by -laws and SPLUMA regulations.	Land Acquisition Manager	ongoing	Compliance with local municipality by-law's and SPLUMA regulations.
40		<p>7.25. The Ngonyama Trust Land Act, Act No. of 1994</p> <p>To ensure that land owned or</p>		Regulatory - Primary	Act	Environment and Land	PMID	Continous adherence to TCTA's Policies, procedures and the requirements of the I Ngonyama Trust Land Act. (2) Align	Land Acquisition Manager	ongoing	Compliance with TCTA's Land Acquisition policy, procedure and the

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		occupied by tribes would vest in them, and not become national government land when the Constitution came into effect.						with local community protocols/ dynamics.			requirement of the I Ngonyama Trust Land Act.
41		7.26. Subdivision of Agricultural Land Act, Act No. 70 of 1970 (Act 70/ 70) To control the subdivision of agricultural land.		Regulatory - Primary	Act	Environment and Land	PMID	Attain necessary required approvals from the relevant Minister.	Land Acquisition Manager	ongoing	Compliance with the provision of the Act is an ongoing thing.
42		7.33. Disaster Management Act, Act 57 of 2002, Emergency Services By-Laws to Provide for the provision and regulation of		Regulatory - Primary	Act	Environment and Land	PMID	Comply with by-laws	Health and safety; EM		Compliance with the provision of the Act
43		8.1. Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003) Procurement provisions apply to all organs of state Establishes a code of good practice to inform the a) development of qualification criteria for the issuing of licences or concessions, the sale of state-owned enterprises and for entering partnerships with the private sector; and b) development and implementation of a preferential procurement policy. Broad-Based Black Economic Empowerment Amendment Act 2013- Commission Regulations The BBBEE Commission Regulations commenced 9 June 2016 and provide, amongst others, for: (i) Condonation of late performance of conduct or act prescribed by BEE Commission; (ii) BBBEE compliance reporting duties for publicly listed companies, government and SETAs.		Regulatory - Primary	Act	SCM	SCM	1.1 Regular monitoring and updating of the BBBEE requirements and bid documents. 1.2 BBBEE reporting for social and ethics purposes. 4&5 Training of SCM and BSC team (i.e., recognising and avoiding double dipping; consolidated BBBEE certificates; Fronting refers to 8.) 6. Implement the ERP with SCM module 7. Finalise 2019/2020 BBBEE verification certificate 8. Monitoring and reporting of suspicious fronting transactions/activities in terms of legislation.	SCM Manager/Compliance Champion SCM Manager SCM Compliance Champion SCM team SCM compliance Champion Compliance & SCM	On-going Quarterly 31 October 2021 - July 2021 On-going	
44		8.3. Construction Industry Development		Regulatory - Primary	Act	SCM	SCM	1. Finalisation of the Procurement Policies for Infrastructure	SCM Compliance Champion	September 2021	Policies submitted to EXCO in May

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		Board Act. 2000 (Act 38 of 2000) All organs of state involved in procurement relating to the construction industry.						2. Development of an Infrastructure specific bid document with CIDB requirements	SCM Compliance Champion	September 2021	and recommended to Board.
45		8.4. Preferential Procurement Policy Framework Act, 5 of 2000 A preferential procurement policy provides for, amongst other things, categories of preference in the allocation of contracts and the protection or advancement of persons, or categories of persons, disadvantaged by unfair discrimination. A public company which is an organ of state must determine its preferential procurement policy and implement it within the framework prescribed by this Act.	The Constitution	Regulatory - Primary	Act	SCM	SCM	1. Ongoing review of Policies and Procedures to ensure compliance 2. Ongoing review of TCTA standard bidding documents	SCM Compliance Champion SCM Compliance Champion	Ongoing Ongoing	Policies updated in August 2021. Revised Policy and Procedure submitted to EXCO in May and recommended to Board.
46		9.1. Income Tax Act, 1962 The income tax system casts an onus on directors to perform certain functions on behalf of the South African Revenue Service ("SARS"). Duties of directors' can be summarised as follows: Directors have certain defined duties in terms of the Income Tax legislation. These are usually delegated to management.	SARS	Regulatory - Primary	Act	Finance and Tax	Finance HR & OD	1.1 Consistently monitoring changes	HR Manager: Compensation and rewards	Ongoing	
47		9.2. Value-Added Tax Act, 1991 Value Added Tax (currently 14%) is levied on four broad categories of taxable events, being: supplies by a vendor in the course or furtherance of any enterprise; importation of goods into SA; supply of imported services into SA; and certain deemed supplies. Amended by the Taxation Laws Amendment Act 34 of 2019	SARS	Regulatory - Primary	Act	Finance and Tax	Finance HR & OD				

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48		9.3 Tax Administration Act, 28 of 2011 To provide for the effective and efficient collection of tax; to provide for the alignment of the administration provisions of the Tax Acts and the consolidation of the provisions into one piece of legislation.	SARS	Regulatory - Primary	Act	Finance and Tax	Finance HR & OD				