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1. **INTRODUCTION**¹

The Master of the High Court is one of the branches of the Department of Justice and Constitutional Development and there is an office for every provincial division of the High Court of South Africa.

Section 2 of Administration of Estates Act, 1965, provides for the appointment of Masters of the High Courts by the Minister of Justice and Constitutional Development. In terms of this section the Minister must appoint a Chief Master of the High Courts and a Master for every High Court in the country.

The Chief Master is subject to the control, direction and supervision of the Minister. The Chief Master is the executive officer of the Masters’ offices and exercises control, direction and supervision over all Masters.

Section 14 (a) of the Judicial Matters Amendment Act, 2003 entitles the Chief Master as the executive officer of the Master’s offices to “exercise such supervision over all the Masters in order to bring about uniformity in the practice and procedure”; and Section 3 of the Judicial Matters Amendment Act, 2005 requires the Chief Master to “exercise control, direction and supervision over all the Masters”.

There are 15 Masters' Offices, situated in:

- Bloemfontein (oldest office in the country- history dating back to 1850),
- Cape Town,
- Grahamstown,
- Kimberley,
- Mmabatho/Mafikeng,
- Pietermaritzburg,

¹ The note has been adapted from the web site of the Master of the High Court

[http://djini/Masters%20Office/default.aspx](http://djini/Masters%20Office/default.aspx)
Pretoria,
Mthatha,
Bisho,
Thohoyandou,
Johannesburg (only established February 2014),
Polokwane (established in 2003),
Durban (established in 2003),
Port Elizabeth (established in 2003) and
Nelspruit (established in 2012)

The Master of the High Court is a creature of statute and its duties and powers are regulated by a number of Acts. The most important of which are the Administration of Estates Act Act 66 of 1965, Insolvency Act, Companies Act 61 of 1973 Close Corporations Act 69 of 1984, and Trust Property Control Act 57 of 1988.

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2The Administration of Estates Act.
The clarity of focus of the Branch’s business is critical. There is no doubt as to what the
business of the Branch is. The Branch is required to deliver five specific services to the
public. These relate to the following areas –

(i) Guardian’s Fund
(ii) Deceased Estates;
(iii) Curatorships;
(iv) Trusts; and
(v) Insolvencies.

The Branch has a most noble history. It is the only Branch that properly deals with the
interests of the vulnerable. In the main, our function is to give effect to the responsibility of
the High Court which acts as the upper guardian of all minor children.

In the main, our responsibilities are to maintain oversight as opposed to actually carrying of
the function of a guardian or curator.

2. ROLE AND FUNCTIONS OF THE MASTER IN THE ADMINISTRATION OF ESTATES

The Office of the Master is there to serve the public in respect of:

(i) the regulation and supervision of the administration of Deceased Estates
(ii) the regulation and supervision of Insolvent Estates (Liquidations)
(iii) the administration of the Guardian’s Fund
(iv) the registration and supervision of Trusts
(v) the supervision of Curators, Tutors and Administrators
(vi) the appointment of impartial and capable persons as executors, trustees, curators
    and liquidators
(vii) the safeguarding of all documentary material received by the Master in
    respect of estates, insolvencies, liquidations, trusts, etc.

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3 The Insolvency Act.
Act provides for extensive transitional arrangements that will retain part of the current regime for the interim
until a new uniform insolvency law is introduced.
5 The Close Corporations Act.
6 The Trust Property Control Act.
(viii) the processing of enquiries by executors, attorneys, beneficiaries and other interested parties.

It is clear from the above that the role of the Master of the High Court is regulatory, supervisory, advisory, administrative (in a clerical sense of the word) and administrative (within the definition of the Promotion of Administrative Justice Act (PAJA)).

**Note:**
Since 2000, the Office of the Master has embarked on a system that will see all Master’s Offices functioning on a paperless system (the ICMS Masters) so as to best serve the public and its stakeholders. The ICMS Masters also connects more than 400 magistrates’ offices (deceased estate Service Points) and all 15 of the Masters’ Offices.

The Paperless Estates Administration System (PEAS) has successfully been rolled out to all 15 Masters’ Offices as well as approximately 96 service points. This figure changes from month to month as we are continuously rolling out to more service points.

Furthermore we have developed an integration system with the Department of Home Affairs, which allows the offices to extract details from a deceased directly from the database of Home Affairs. This ensures that details are captured correctly and curbs any fraudulent activities.

The ICMS Web Portal makes available information held by the Masters’ Offices as from the year 2000.

3. **MAGISTRATES OFFICES AS SERVICE POINTS FOR THE MASTER**
Section 2A of the Administration of Estates Act, 1965, empowers the Minister to designate places within the area of jurisdiction of a Master as service points. This section was inserted in the Act in 2002, in order to facilitate the availability of Masters’ services at centres other than at the Masters’ offices themselves. All magistrates’ offices have been designated as service points for this purpose.

There are 402 Magistrate Courts serving as Service Points for the Master, with regards to the administration of Deceased Estates. The services rendered there, thus have the same geographic accessibility as that of the relevant Magistrate Courts.
At Service Points, officials attached to the Branch: Court Services deliver services on behalf of and under the direction of the Master. Each Service Point has at least one designated official, being the Office Manager or an official of equal rank. Each Master must ensure that every designated official at a Service Point has a written delegation issued to him or her. Incumbents of designated post only perform the functions delegated to them.

Service Point officials may only appoint Master’s Representatives, in terms of Section 18(3) of the Administration of Estates Act 66 of 1969, in intestate estates, in the following instances:

- The deceased left a will OR
- The value of the estate, before any debts are paid or any other deductions are made, is above R125 000, or appears to be above R125 000 OR
- One or more of the beneficiaries is a minor, AND the minor is not assisted by his or her legal guardian OR
- One of the assets in the estate is cash to the value of more than R20 000, AND one or more of the beneficiaries is a minor OR
- The estate is insolvent [the debts exceed the assets] or there is a danger that the estate may be insolvent.

A Service Point has jurisdiction in the estate of a deceased person who was, at the date of his or her death, ordinarily resident within the area of jurisdiction of the Magistrate’s Office where the Service Point is situated.

The establishment of Service Points at Magistrate Courts was a response to the Moseneke and Bhe judgments. There are a total of 756 magistrate courts countrywide. Only 402 of these magistrate offices are currently have delegations to deal with Deceased Estates. What is also evident is that it is neither practical nor feasible to expect each Magistrate’s Office to be a Service Point. The reason for this is that Court Services don’t regard this as an important function and have therefore relegated it to clerks.
There is some pressure for the Master’s Office to deploy its own staff at these Service Points. On the other hand though, the volume of work generated at each of the current Service Points is sometime so low that it is not practical to maintain such a function.

4. **LEGAL AID SOUTH AFRICA**

A Co-operation Agreement was signed in 2010 with Legal Aid South Africa (LASA) in which LASA undertakes to assist in the administration of deceased estate where minor heirs are concerned. The cooperation agreement is part of the Master’s drive to continuously identify measures to ensure the protection of vulnerable and poor, especially in the administration of estates. The agreement gives LASA a mandate to protect children/minor’s interests by administering estates on their behalf. It regulates the provision of administration of estates where minors are heirs and qualify for assistance.

5. **CORE FUNCTIONS OF THE MASTER**

The core five divisions or functionalities of the Office of the Master are discussed below.

5.1 **SUPERVISION OF THE ADMINISTRATION OF DECEASED ESTATES**

This division of the Master's office supervises the administration of deceased estates. The aim is to ensure an orderly winding up of the financial affairs of the deceased, and the protection of the financial interests of the heirs.

5.1.1 **The role of the Master in deceased estates**

The role of the Master in deceased estates is to regulate the whole administration process in terms of the Administration of Estates Act, to supervise the work of the executor and protect the interest of beneficiaries and creditors.

The person who administers a deceased estate is an Executor or a Master’s Representative, depending on the value of the estate.
Only an executor or Master’s Representative, whose appointment has been confirmed by the Master of the High Court, may deal with the assets and liabilities of a deceased's estate.

Once an executor has completed the estate administration process, as described in the Administration of Estates Act, he or she finalizes the estate, which comprises the distribution of inheritances to the beneficiaries.

The administrative process briefly entails:

- the collection of all assets of the deceased estate;
- the investigation and settle all debts against the estate after their validity has been confirmed, and
- the distribution of the balance of the assets among the rightful heirs and beneficiaries.

5.1.2 The origin of a deceased estate

A deceased estate comes into existence when a person dies leaving property or a document which is a will or purports to be a will. Such estate must then be administered and distributed in terms of the deceased's will or failing a valid will, in terms of the Intestate Succession Act of 1987. The procedure which must be followed to administer a deceased estate is prescribed by the Administration of Estates Act.

5.1.3 Which deaths must be reported?

The following deaths must be reported:

- The death of a person who dies within the Republic leaving property or any document being, or purporting to be a will.
- The death of a person who dies outside of the Republic, but who leaves property and/or any document being or purporting to be a will, in the Republic.

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7 The Intestate Succession Act.
5.1.4 To which Master must the estate be reported?
One must distinguish between those instances where the deceased was resident within the Republic and those where he or she was not resident within the Republic.

Deceased resident within the Republic:
Where the deceased was resident in the Republic, the estate must be reported to the Master in whose area of jurisdiction the deceased was resident at the time of his or her death.

Deceased not resident in the Republic:
Where the deceased was not resident in the Republic at the time of his or her death, the estate may be reported to any Master, provided it is reported to only one Master. An affidavit to the effect that the Letters of Executorship have not already been granted by any other Master in the Republic must accompany the reporting documents.

From 5th December 2002 all Magistrate offices are designated Service points for the Master and estates can be reported there. However, these Magistrate offices have limited jurisdiction.

The following estates will be transferred to the Master’s Office:
- Estates with wills.
- Estates with a value of more than R125 000.
- Insolvent estates.
- Estates where one or more of the beneficiaries are minors and is not assisted by a legal guardian and the cash assets in the estate is worth more than R20 000.

It is advisable to report these estates directly to the Master’s office.

5.1.5 When and by whom must estates be reported?
The estate of a deceased person must be reported to the Master within 14 days from date of death.
The death is to be reported by any person having control or possession of any property or document being or purporting to be a will, of the deceased. The estate is reported by lodging a completed Death Notice with the Master. The Death Notice and other reporting documents may be obtained from any Office of the Master of the High Court or Magistrate's Office.

5.1.6 How to report an estate to the Master or to a Service Point of the Master

The reporting documents will differ slightly depending on the value of the estate and the type of appointment required.

If the value of the estate **exceeds R250 000**, Letters of Executorship must be issued and the full process prescribed by the Administration of Estates Act must be followed.

However if the value of the estate is **less than R250 000**, the Master may dispense with Letters of Executorship, and issue Letters of Authority in terms of section 18(3) of Administration of Estates Act. These service points only have jurisdiction in the following instances:

- Where the deceased did not leave a valid will (died intestate) and;
- Where the value of the estate (or the best estimate value thereof) is **not more than R125 000**; and
- Where the estate is **not** insolvent; and
- Where all beneficiaries are majors or any one or more of the beneficiaries is a minor and is assisted by his or her legal guardian and the cash assets in the estate is worth R20 000 or less.

Letters of Authority entitles the nominated representative to administer the estate without following the full procedure set out in the Administration of Estates Act, thus providing the public with less costly and efficient manner of dealing with a deceased estate.

**Reporting documents where the value of the estate exceeds R250 000**

- Completed Death Notice form - J294
• Original or certified copy of the Death Certificate
• Original or certified copy of Marriage certificate/proof of registration of a customary marriage/minutes of a family meeting (MBU 16) where proof of registration of a customary marriage cannot be furnished /proof of religious marriage (Muslim or Hindu)/declaration (MBU 19) confirming the existence of a same-sex life partnership
• All original wills and codicils or documents purporting to be such (if any)
• Completed Next-of-Kin Affidavit - J192 (if the deceased did not leave a valid will)
• Completed Inventory form - J243, showing all the assets of the deceased
• Nominations by the heirs for the appointment of an executor in the case of an intestate estate or where no executor has been nominated in the will or the nominated executor declines the appointment.
• Completed Acceptance of Trust as Executor forms - J190 in duplicate by the person(s) nominated as executor(s)
• Undertaking and bond of security - J262 (unless the nominated executor has been exempted from furnishing security in the will, or is the parent, spouse or child of the deceased)
• Acceptance of Master’s Directions - J155, completed and signed by the person as nominated above.
• Certified copy of the ID of the person to be appointed as Executor.

Reporting documents where the value of the estate is less than R250 000
• Completed Death Notice form - J294
• Original or certified copy of the Death Certificate
• Original or certified copy of Marriage certificate/proof of registration of a customary marriage/minutes of a family meeting (MBU 16) where proof of registration of a customary marriage cannot be furnished /proof of religious marriage (Muslim or Hindu)/declaration (MBU 19) confirming the existence of a same-sex life partnership
• All original wills and codicils or documents purporting to be such (if any)
• Completed Next-of-Kin Affidavit - J192 (if the deceased did not leave a valid will)
• Completed Inventory form - J243, showing all the assets of the deceased
• A Declaration of Marriage by the Surviving Spouse indicating how the deceased was married
- List of creditors of deceased (if applicable)
- **Nominations** by the heirs for the appointment of a Master's Representative in the case of an intestate estate or where no executor has been nominated in the will, or the nominated executor declines the appointment.
- If the deceased died before 2007 - Declaration confirming that the estate has not already been reported to another Master's office or Service Point of the Master.
- Acceptance of Master’s Directions - J190, completed and signed by the person as nominated above.
- Certified copy of the ID of the person to be appointed as Master’s representative.

The above-mentioned reporting documents must be posted to, or handed in at the Master’s Office. Faxed reporting documents are not acceptable.

The Paperless Estates Administration System (PEAS) has successfully been rolled out to all 15 Masters’ Offices as well as approximately 96 service points. This figure changes from month to month as we are continuously rolling out to more service points.

Furthermore we have developed an integration system with the Department of Home Affairs, which allows the offices to extract details from a deceased directly from the database of Home Affairs. This ensures that details are captured correctly and curbs any fraudulent activities.

**Note:**
The Letters of Executorship and Letters of Authority can only be obtained from the Office of the Master of the High Court.

**5.1.7 Why you need an appraiser?**

When property has to be valued in a deceased estate, it is normally done by an appraiser.

Appraisers are appointed for specific areas by the Minister of Justice and Constitutional Development in terms of section 6 of the Administration of Estates Act. Appraisers are
entitled to a reasonable remuneration which is determined by a prescribed tariff of fees. When there is a dispute regarding the correctness of the remuneration charged, the appraisers account must be submitted to the Master for taxation.

5.1.8 Wills
What is said hereunder is not meant to be a comprehensive guide on wills. The information is merely to inform you about some basic aspects of wills.

A will is a specialized document, which should preferably be drawn up by an expert like an Attorney, trust company etc.

5.1.8.1 Frequently asked questions and answers on wills

1. Who is competent to make a will?
All persons who are 16 years and over are capable of making a will, unless at the time of making the will he or she is mentally incapable of appreciating the consequence of his or her action.

2. Who is competent to act as a witness to a will?
All persons of 14 years and over and who at the time he or she witnesses a will is not incompetent to give evidence in a court of law.

A beneficiary to a will should not sign as a witness because he or she will be disqualified from receiving any benefit from that will. There are exceptions to this rule. Please consult your legal representative for more information in this regard.

3. What are the requirements for a valid will?
(a) The will must be written by hand, typed or printed.
(b) The testator/testatrix must sign the will at the end thereof.
(c) The signature of the testator/testatrix must be made in the presence of two or more competent witnesses.
(d) The witnesses must attest and sign the will in the presence of the testator/testatrix and of each other.

(e) If the will consists of more than one page, each page other than the page on which it ends must be signed by the testator/testatrix anywhere on the page. (Although the testator / testatrix must sign all the pages of the will it is only the page on which the will ends, that needs to be signed by them at the end of the will).

4. **What are the requirements for a valid will if I cannot sign my name?**

You may then ask someone to sign the will on your behalf or you can sign the will by the making of a mark (a thumbprint or the making of a cross). When the will is signed by someone on your behalf or by the making of a mark the requirements for a valid will are as follow:

(a) The will must be written by hand, typed or printed.

(b) The testator/testatrix must sign the will at the end thereof by the making of a mark, or the will must be signed by some other person in the presence and by the direction of the testator/testatrix.

(c) The mark or the signature of the other person signing on behalf of the testator/testatrix must be made in the presence of two or more competent witnesses and a commissioner of oaths.

(d) The witnesses must attest and sign the will in the presence of the testator/testatrix and of each other and if the will is signed by the other person, also in the presence of such other person and a commissioner of oaths.

(e) If the will consists of more than one page, each page other than the page on which it ends must be signed by the testator/testatrix or by such other person anywhere on the page. (Although the testator / testatrix must sign all the pages of the will it is only the page on which the will ends, that needs to be signed at the end of the will).
(f) A commissioner of oaths must certify that he or she has satisfied himself/herself as to the identity of the testator and that the will so signed by the making of a mark is the will of the testator.

(g) The commissioner of oaths must sign his or her certificate and he or she must also sign each other page of the will, anywhere on the page.

5. **What is a codicil?**
A codicil is a schedule or annexure to an existing will, which is made to supplement or to amend an existing will. A codicil must comply with the same requirements for a valid will.

A codicil need not be signed by the same witnesses who signed the original will.

6. **What if I want to amend my will?**
Amendments to a will can only be made while executing a will or after the date of execution of the will. Amendments to a will must comply with the requirements for a valid will and if someone other than yourself writes the amendments for you, the same requirements listed under that paragraph 3.8.4 above are applicable.

When amending a will, the same witnesses who signed the original will need not sign it.

7. **Must I amend my will after divorce?**
A bequest to your divorced spouse in your will, which was made prior to your divorce, will not necessarily fall away after divorce.

The Wills Act stipulates that, except where you expressly provide otherwise, a bequest to your divorced spouse will be deemed revoked if you die within three months of the divorce.
This provision is to allow a divorced person a period of three months to amend his or her will, after the trauma of a divorce.

Should you however fail to amend your will within three months after your divorce, the deemed revocation rule will fall away, and your divorced spouse will benefit as indicated in the will.

5.1.9 Intestate succession

Any person of 16 years and over is free to make a will in order to determine how his or her estate should devolve upon his or her death. However, if you die without leaving a will or a valid will, your estate will devolve according to the Intestate Succession Act. Your assets will, contrary to general belief, not necessarily go to the State.

Below is the summary of the rules of intestate succession. What is said hereunder is not meant to replace the provisions of the Intestate Succession Act. The information is merely to inform the user about some of the basic questions asked about intestate succession.

A. Rule 1 - Where the deceased is survived by a spouse or spouses, but not by a descendant/s

The spouse or spouses will inherit the intestate estate. In the case where the deceased was a husband in a polygamous marriage the surviving spouses will inherit in equal shares.

See examples below:
Example A:
Where the deceased was a spouse in a **monogamous marriage** (only one spouse), was married in **community of property**, and left no descendants: Amount available for distribution: R400 000.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>E</td>
</tr>
<tr>
<td>S</td>
<td></td>
</tr>
</tbody>
</table>

E = deceased: S = spouse: A = father: B = mother: C = brother

**Solution:**
The surviving spouse is the only intestate heir, irrespective of the value of the estate.
Because the spouses were married in community of property, the surviving spouse will receive one half of the balance for distribution (R200 000) by virtue of the marriage in community of property and the other half (R200 000) in terms of section 1(1)(a) of Intestate Succession Act.

Example B:
Where the deceased was a spouse in a **monogamous marriage** (only one spouse), was married **out of community of property**, and left no descendants: Amount available for distribution: R400 000.

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>E</td>
</tr>
<tr>
<td>S</td>
<td></td>
</tr>
</tbody>
</table>

E = deceased: S = spouse: A = father: B = mother: C = brother

**Solution:**
The surviving spouse is the only intestate heir, irrespective of the value of the estate.
Because the deceased and surviving spouse were married **out** of community of property, the surviving spouse will inherit the whole balance for distribution in the amount of R400 000 in terms of section 1(1)(a) of the Intestate Succession Act.
Example C:
Where the deceased was a spouse in a polygynous marriage (had more than one customary wife) and left no descendants. All the marriages are out of community of property.

A & B = parents of the deceased; E = the deceased; C and D = customary marriage spouses of the deceased.

Solution
In terms of section 1(1)(a) of Act 81 of 1987, as amended by the Constitutional Court decision in Bhe and Others v Magistrate Khayelitsha and Others,\(^8\) and section 3(1) of the Reform of Customary Law of Succession Act the two spouses of the deceased (C and D) will inherit the estate in equal shares, to the exclusion of any other family members. Should the deceased be survived by more than two customary wives and not leave any descendants, then all the wives will inherit the estate in equal shares.

Example D:
Where the deceased was a spouse in a polygynous marriage and left no descendants. In this example the deceased was married to the first spouse in community of property and due to the fact that the husband failed to comply with the provisions of Section 7(6) of the Recognition of Customary Marriages Act, 120 of 2000 the second marriage is deemed out of community of property in terms of the Ngwenyama v Mayelane & another decision\(^9\) handed down by the Supreme Court of Appeal on 1 June 2012 – see discussion of the decision below. Amount available for distribution: R600 000.

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\(^8\) 2005 (1) SA 580 (CC).
\(^9\) 474/11 [2012] ZASCA 94 (1 June 2012).
A & B = parents of the deceased; E = the deceased; C = customary marriage spouse married to the deceased in community of property; D = customary marriage spouse deemed to be married out of community to the deceased.

Solution:
In view of the fact that the deceased was married in community of property to his first spouse (C), the joint estate must first be divided before the rules of intestate succession can be applied. C, the deceased’s first spouse will receive one half of the balance for distribution, namely R300 000. Thereafter the remaining half share (R300 000) will be divided equally between the two spouses, C and D, will each receive R150 000 in terms of section 1(1)(a) of read with section 3(1) of the Reform of Customary Law of Succession and Regulation of Related Matters Act 11 of 2009. The end result of the division of the estate is that C, the spouse to whom the deceased was married in community of property will receive R450 000, and D, the spouse to whom the deceased was married out of community of property will receive R150 000.

B. Rule 2 - Where the deceased is survived by a descendant/s, but not by a spouse
The descendant or descendants will inherit the intestate estate.

Example A:
The deceased is not survived by a spouse but is survived by three children. The balance for distribution is R300 000.

See sketch below
X = deceased
S = predeceased spouse
D, E & F = children

Solution:
D, E and F, the children of the deceased, will each inherit R100 000.

Example B:
The deceased is not survived by a spouse, but is survived by one child and two grandchildren. Balance for distribution is R400 000.

X = deceased
C = predeceased spouse
D = child of the deceased
E = predeceased child of the deceased
J & K = grandchildren of the deceased

Solution:
The deceased’s children, D, & E will inherit the estate in equal shares (R200 000 each). Because E is predeceased, his/her descendants, J and K will represent him/her. E’s R200 000 will therefore be divided in equal shares between J & K, each receiving R100 000.

C. Rule 3 - Where the deceased is survived by a spouse or spouses, as well as a descendant/s
Each spouse will inherit R250 000 or a child’s share, whichever is the greater and the children the balance of the estate. A child share is determined by dividing the intestate estate through the number of surviving children of the deceased and deceased children who have left issue, plus the number of spouses who have survived such deceased.
NOTE: In case of a **marriage in community of property**, one half of the estate belongs to the surviving spouse or spouses and, although it forms part of the joint estate, will not devolve according to the rules of intestate succession. For more information on the Intestate Succession Act, no. 81 of 1987 please consult the Act or your Legal Representative.

**Example A:**

The deceased is survived by one spouse and two children. The balance for distribution is **R100 000**.

E = the deceased
S = surviving spouse
A & B children of the deceased

Solution

As the balance for distribution is less than R250 000, the surviving spouse will inherit the whole balance for distribution, namely R100 000, to the exclusion of the children.

If the spouses were married **in community of property**, the surviving spouse will receive one half by virtue of the marriage in community of property (R50 000), and inherit the other half in terms of section 1(1)(c) of Act 81 of 1987 (R50 000).

If the spouses were married **out of community of property**, the surviving spouse would inherit the whole estate of R100 000 in terms of section 1(1)(c) of Act.

**Example B:**

The deceased is survived by three customary wives and two children. The balance for distribution is **R300 000**.

A, B & C = customary wives of the deceased; D & E = children of the deceased

Solution:
As the balance for distribution is insufficient to give each surviving spouse R250 000, the amount of R300 000 will be divided in equal shares between the three spouses, each will receive R100 000, to the exclusion of D and E, the children of the deceased.

**Example C:**
*The deceased is survived by one spouse to whom he or she was married out of community of property, and two children. The balance for distribution is R900 000.*

E = the deceased  
S = surviving spouse  
A & B children of the deceased

**Solution:**
The surviving spouse is entitled to R250 000 or a child’s share, whichever is the greater, in terms of section 1(1)(c) of the Intestate Succession Act.
Child’s share: R900 000 ÷ 3 (2 children + spouse) = R300 000.
As the child’s share is greater than R250 000, the surviving spouse will inherit R300 000.
The balance of R600 000 will be divided equally between A and B, each receiving R300 000.

**Example D:**
*The deceased is survived by one spouse to whom he or she was married in community of property, and two children. The balance for distribution is R600 000.*

E = the deceased  
S = surviving spouse  
A & B children of the deceased

**Solution:**
The surviving spouse is entitled to half of the balance for distribution (R300 000), by virtue of the marriage in community of property.
The other half share (R300 000) must be divided in terms of section 1(1)(c) of the Intestate Succession Act.
Act.
The surviving spouse is entitled to R250 000 or a child’s share, whichever is the greater.

Child’s share: R300 000 ÷ 3 (2 children + spouse) = R100 000

As the child’s share is less than R250 000, the surviving spouse will inherit R250 000.
The balance of R50 000 will be divided equally between A and B, each receiving R25 000.

Example E:
The deceased is survived by three customary wives and two children. The balance for distribution is R1 000 000.

A, B & C = customary wives of the deceased; D & E = children of the deceased

Solution:
Each spouse is entitled to R250 000 or a child’s share, whichever is the greater, in terms of section 1(1)(c) of the Intestate Succession Act.

Child’s share: R1 000 000 ÷ 5 (2 children and 3 spouses) = R200 000

As the child’s share is less than R250 000, each surviving spouse will inherit R250 000.

The balance of R250 000 will be divided equally between D and E, the children of the deceased, each receiving R125 000.

D. Rule 4 - Where the deceased leaves no spouse or descendants, but both parents who are alive

His or her parents will inherit the intestate estate in equal shares.
Example:

*Balance for distribution R40 000*

A, B = ouers / parents
C = broer / brother
E = oorledene / deceased
ede gade / deceased spouse

A & B = parents of the deceased; C = brother of the deceased; E = the deceased; S = predeceased spouse of the deceased.

In the above example, A and B, the parents of the deceased, will inherit the estate in equal shares (R20 000 each), to the exclusion of the deceased’s other relatives.

**Note:** It makes no difference whether the deceased’s parents are married, divorced or never married.

**E. Rule 5** - Where the deceased leaves no spouse and no descendants but leaves one parent, while the deceased parent left descendants (brothers/sisters of the deceased)

The surviving parent will inherit one half of the intestate estate and the descendants of the deceased parent the other half.

See example below:
Example:

Balance for distribution R400 000

A = surviving parent (father) of the deceased; B = predeceased parent (mother); C = full brother of the deceased; D = half-brother/sister on mother’s side; E = the deceased; S = predeceased spouse.

Solution:
The balance for distribution splits into two halves - half to the father’s side and half to the mother’s side.

A, the deceased’s father who is alive will inherit one half of the balance for distribution, namely R200 000.

The deceased mother’s half must devolve upon her descendants, namely C and D, who will inherit her half in equal shares, namely R100 000 each.

F. Rule 6 - Where the deceased leaves no spouse or descendants but leaves one surviving parent, while the deceased parent did not leave any other descendants

The surviving parent will inherit the whole estate.

Example:

A = parent
B = predeceased parent
E = the deceased
S = predeceased spouse

In this example A, the deceased’s parent who is alive, is the sole heir.
G. **Rule 7** - Where the deceased does not leave a spouse or descendants or parents, but both his parents left descendants

The intestate estate will be split into equal parts. One half of the estate is then divided among the descendants related to the deceased through the predeceased mother and the other half among the descendants related to the deceased through the predeceased father.

**Example:**

Balance for distribution R400 000

A & B = predeceased parents
C = full brother
D = half brother
E = the deceased
S = predeceased spc

Solution:

Because the deceased left no spouse, descendants or parents, the estate splits into two halves – a “mother” half (R200 000) and a “father” half (200 000). Each parent’s half share then devolves upon his descendants. In the above example, A’s share of R200 000 will devolve upon C who is his/her only surviving child, while B’s share of R200 000 will devolve upon C and D in equal shares (100 000 each). C will thus inherit from A and B, while D only inherits from B.

The position can be summarized as follows:

C receives R200 000 from A plus R100 000 from B: R300 000
D receives R100 000 from B only: R100 000

R400 000
H. **Rule 8** - Where the deceased does not leave a spouse, descendant or parents, but only one of the predeceased parents left descendants

The descendants of the predeceased parent, who left descendants, will inherit the entire intestate estate.

**Example:**

A, B = predeceased parents  
D = half-brother  
E = the deceased  
S = predeceased spouse

In the above example both parents are deceased and only one parent, namely B, has left a descendant. D, the half-brother of the deceased will inherit the entire estate.

I. **Rule 9** - Where the deceased does not leave a spouse or descendants or parents or descendants of his parents.

The nearest blood relation inherits the entire intestate estate.

**Example:**

C, D = predeceased grandparents  
A, B = predeceased parents  
E = the deceased  
S = predeceased spouse  
F = uncle  
G = cousin  
H = second cousin

In the above example, F, the uncle of the deceased, is his **nearest blood relation**, being related to the deceased in the third degree, and will therefore inherit the whole balance for distribution. G is related to E in the fourth degree and H is related to E in the fifth degree. Both G and H will not inherit anything from E.
J. Where the deceased is not survived by any relative

Only in this instance will the proceeds of the estate devolve on the State.

K. The position with regard to children of the deceased born out of marriage:

A child born out of marriage can inherit from both blood relations, the same as a legitimate child.

L. The position with regard to an adopted child of the deceased:

An adopted child will be deemed -

- to be a descendant of his adoptive parent or parents.
- not to be a descendant of his natural parent or parents, except in the case of a natural parent who is also the adoptive parent of that child or was, at the time of the adoption, married to the adoptive parent of the child.

5.1.10 DECEASED ESTATE STATISTICS

Statistics of Deceased Estates over the years:

Number of estates registered at all Master’s Offices and Service Points countrywide:

<table>
<thead>
<tr>
<th>Year</th>
<th>Estates</th>
<th>Decline</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>170144</td>
<td></td>
</tr>
<tr>
<td>2012</td>
<td>166049</td>
<td>-2.41%</td>
</tr>
<tr>
<td>2013</td>
<td>162251</td>
<td>-2.28%</td>
</tr>
<tr>
<td>2014</td>
<td>147292</td>
<td>-9.21%</td>
</tr>
<tr>
<td>2015</td>
<td>146779</td>
<td>-0.35%</td>
</tr>
</tbody>
</table>

(i) All estates registered, which also had wills. On average only 23% of deceased’s leave wills:

<table>
<thead>
<tr>
<th>Year</th>
<th>Estates</th>
<th>Estates with Wills</th>
<th>% Average</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>166049</td>
<td>38333</td>
<td>23.09%</td>
</tr>
<tr>
<td>2013</td>
<td>162251</td>
<td>36182</td>
<td>22.30%</td>
</tr>
<tr>
<td>2014</td>
<td>147292</td>
<td>33866</td>
<td>22.99%</td>
</tr>
<tr>
<td>2015</td>
<td>146779</td>
<td>34308</td>
<td>23.37%</td>
</tr>
</tbody>
</table>
(ii) Percentage of estates where assets are valued more than R250 000, where we appoint an executor and oversee the administration estate, against the number of smaller estates where we appoint only a Master’s Representative so finalize the estate.

<table>
<thead>
<tr>
<th></th>
<th>18(3) ESTATES</th>
<th>LE ESTATES</th>
<th>TOTAL</th>
<th>% LE’S</th>
</tr>
</thead>
<tbody>
<tr>
<td>2013</td>
<td>119095</td>
<td>43156</td>
<td>162251</td>
<td>27.00%</td>
</tr>
<tr>
<td>2014</td>
<td>102996</td>
<td>44296</td>
<td>147292</td>
<td>30.07%</td>
</tr>
<tr>
<td>2015</td>
<td>109733</td>
<td>37046</td>
<td>146779</td>
<td>25.24%</td>
</tr>
</tbody>
</table>

(iii) Approxamite assets value of all deceased estates registered, a stage of capturing. This may differ though, as executors discover more assets later or find out that an assets which was listed by the family, is no longer there.

<table>
<thead>
<tr>
<th></th>
<th>TOTAL INVENTORY VALUE</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>14 651 380 295</td>
</tr>
<tr>
<td>2013</td>
<td>38 017 075 223</td>
</tr>
<tr>
<td>2014</td>
<td>40 367 083 867</td>
</tr>
<tr>
<td>2015</td>
<td>41 351 463 460</td>
</tr>
</tbody>
</table>

(iv) Matters registered on the new Paperless Estate Administration system (PEAS)

<table>
<thead>
<tr>
<th></th>
<th>ALL REGISTERED</th>
<th>PEAS ONLY</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011</td>
<td>170144</td>
<td>0</td>
<td>0.00%</td>
</tr>
<tr>
<td>2012</td>
<td>166049</td>
<td>2382</td>
<td>1.43%</td>
</tr>
<tr>
<td>2013</td>
<td>162251</td>
<td>41154</td>
<td>25.36%</td>
</tr>
<tr>
<td>2014</td>
<td>147 292</td>
<td>85464</td>
<td>58.02%</td>
</tr>
<tr>
<td>2015</td>
<td>146 779</td>
<td>104284</td>
<td>71.05%</td>
</tr>
</tbody>
</table>
5.2 SUPERVISION OF THE ADMINISTRATION OF INSOLVENT ESTATES (LIQUIDATIONS)

This is a very busy and complex division which supervises the administration of thousands of insolvent estates. Insolvent estates are administered by professionals, who are familiar with the functions and procedures.

Insolvency, in the sense in which it is used in this note, is a collective term that refers to two other processes: sequestration and liquidation. The word sequestration is used to refer to the process of administering the insolvent estate of all entities except legal persons. The word liquidation is used for the process of winding up a legal person.

Insolvencies are primarily governed by the Insolvency Act which is the Act that governs the sequestrations of the estates of individuals, trusts and partnerships that are insolvent.
The winding-up of insolvent companies is set up in the Companies Act, as amended, which incorporates by reference portions of the Insolvency Act in dealing with companies that cannot pay their debts.

Close corporations are in turn governed by the Close Corporations which incorporates by reference the provisions of the Companies Act and, accordingly, the Insolvency Act.

**Note:**

A new Companies Act, (Act 71 of 2008) came into operation in November 2010. The Act provides for transitional arrangements that will retain part of the current regime for the interim until any new uniform insolvency law is introduced.

During latter part of 2015 the Masters branch developed a dashboard to record key process steps in all Insolvency/liquidation matters reported with the Masters Offices. This development underscores the departmental values of access and information. The dashboard is accessible in the department’s website under the Master of the High Court branch. The information captured in the dashboard is divided per office that provides insolvency services. This information is consolidated weekly and updated on the dashboard every Monday to reflect the progress as at last Friday before the current week.

The information in the dashboard starts with mandatory statutory requirement of what entity or individual is likely to be liquidated within next ten days. More of the information in the columns relate to who are the trustee/liquidators appointed; whether their appointment is final or provisional; contact details of the trustee/liquidators; who the parties are in the matter and dates of various statutory meetings in insolvent matters. Interested parties [i.e. creditors, persons whose estate has been sequestrated, directors of liquidated entities and other government departments SARS, DTI] can readily check this information at the click of button and make necessary decisions. This is one of the many building blocks that will enhance South Africa’s rating with the World Bank on the assessment of the ease of doing business.
The function of the Master in insolencies is to supervise the administration of insolvent estates.

A person who was declared insolvent may apply to court to be rehabilitated.

5.2.1 What is rehabilitation?
Rehabilitation is a legal process which happens, in some instances automatically or by order of the High Court, whereby the insolvent is relieved of the legal implications of being insolvent and put back into a legal position of someone who is solvent. Simply put, rehabilitation means the restoration of full legal capacity.

The purpose of rehabilitation is to ask the Court to remove the restrictions placed on the insolvent.

5.2.2 When may an insolvent apply for rehabilitation?
A person may apply to court to be rehabilitated under the following circumstances:

At any time
If an offer of composition is made and accepted by three quarters of creditors in number and value, and after payment has been made or security given, OR

If all the creditors' claims and sequestration costs are paid in full

Six months
After six months of sequestration if no claims have been proven against the estate, provided the insolvent has not been convicted of certain offences and has not previously been sequestrated.

Twelve months
If the insolvent has not been convicted of certain offences and has not previously been sequestrated, he may apply for rehabilitation after 12 months have elapsed from the date of the Master's confirmation of the first trustee's account in the estate.
Three years
If the insolvent has not been convicted of certain offences, but has previously been sequestrated, he may not apply for rehabilitation until three years have elapsed from the date of the Master's confirmation of the first trustee's account in the estate.

Five years
If the insolvent has been convicted of certain offences, he may not apply for rehabilitation until five years have elapsed from the date of his conviction.

Ten years
After 10 years have expired an insolvent is deemed to be rehabilitated unless a court orders otherwise upon the application of an interested person. Such an application must be made within the ten year period.

5.2.3 BANKRUPTCY STATISTICS

(i) Insolvencies (private persons) and Liquidations (Companies etc.) registered with the Master over the past 2 years

<table>
<thead>
<tr>
<th></th>
<th>INSOLVENCIES</th>
<th>LIQUIDATIONS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
<td>3928</td>
<td>3232</td>
<td>7160</td>
</tr>
<tr>
<td>2015</td>
<td>3717</td>
<td>3236</td>
<td>6953</td>
</tr>
</tbody>
</table>

5.3 PROTECT AND ADMINISTER FUNDS IN THE GUARDIAN’S FUND

5.3.1 Guardianship and Custodians
The Master has no jurisdiction to appoint a guardian or custodian over a minor.

Any person having an interest in the care, well-being and development of a child as a guardian of such a child, may apply to the High Court for an order granting guardianship of the child. When considering such an application the court must take into account the best interests of the child, the relationship between the applicant and the child, and any other
relevant person and the child; and any other fact that should, in the opinion of the court, be taken into account.11

In the event of a person applying for guardianship of a child that already has a guardian; the applicant must submit reasons as to why the child’s existing guardian is not suitable to have guardianship in respect of the child.12

As far as custody of a minor is concerned, the Child Care Act 74 of 1983,13 provides that the Commissioner for Child Welfare for the district in which the minor is resident, and who is a designated Magistrate, may appoint a custodian over a minor, if after an enquiry, it is found that the minor is a child in need of care. Section 14 of the Child Care Act sets out the circumstances in terms of which a minor is deemed to be in need of care, and includes the situation where a child has no parent or guardian or a child whose parent or guardian cannot be traced.

The custodian, whom the Commissioner of Child Welfare appoints, is the person who is responsible for the day to day care of the minor. The custodian does however not have the rights to administer the assets of the minor.

5.3.2 Guardian’s Fund
The Guardian’s Fund falls under the administration of the Master of the High Court.

The Fund is created to hold and administer funds which are paid to the Master of the High Court on behalf of various persons such as minors, persons incapable of managing their own affairs, unborn heirs and untraced persons and creditors in insolvent estates.

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11 Section 24(1) & (2) of the Children’s Act 2005 (The Children’s Act).
12 Section 24(3) of the Children’s Act.
13 The Child Care Act.
The Fund was established in terms of section 91 of the Administration of Estate Act and consists of monies received by the Master under that Act or any other law or in pursuance of the Order of Court and all monies accepted by the Master in Trust for any known or unknown persons.

The purpose of the Guardian’s Fund is to protect the funds of minors, persons lacking legal competence and capacity, known or unknown, absent as well as untraceable heirs.

**Note:**

Monies which remain unclaimed in the Guardian’s Fund for a period of 30 years as from the date, upon which a person became entitled to claim it, is forfeited to the State.

Only six Masters’ offices - Cape Town, Grahamstown, Pietermaritzburg, Pretoria, Kimberley and Bloemfontein- offer Guardian’s Fund services currently.

These offices provide Guardian’s Fund services to the remainder of the Masters’ offices throughout the country, on their behalf. The management and administration of this Fund has been automated and the erstwhile manual system designed for this purpose has been phased out.

The Home Affairs National Identification System (HANIS) has been adapted through the Integrated Justice System (IJS) to suit the Master’s environment to verify clients timeously. The Masters’ interaction in this regard with the Department of Home Affairs and consequently implementing MOVIT (Masters Own Verification Information Technology) contributed to the speedier finalization of claims against the Guardians Fund.

Frontline services (lodging of applications and Identity verification (MOVIT - online verification of fingerprints in collaboration with Dept. of Home Affairs)) have now been extended to all Master’s Offices and about 106 selected Service Points (Magistrate Courts). Applications can now also be lodged at any of these Service Points.
The system is widely used. During the period of 1 Jan 2016 to 30 March 2016; a total number of 9149 verifications were done of which 5911 verifications were done in offices with no Guardians Funds. This has been a substantial saving for those who would have otherwise travel to an office with a Guardians Fund.

5.3.3 Frequently asked Questions and Answers about the Guardian’s Fund

5.3.3.1 What happens with the moneys when deposited in the guardian’s fund?

- When the Master receives or accepts any money he or she must open an account in the books of the Guardian’s Fund in the name of the person to whom the money belongs or the estate of which that money forms part. If it is not known to whom such money belongs, the account may be opened in the name of the person from whom the money has been received, or the estate from which the money is derived, as the case may be.

- The money in the Guardian’s Fund is invested with the Public Investment Commission and audited annually.

5.3.3.2 What is the position in respect of the payment of interest?

- Interest is payable on amounts paid into the Guardian’s Fund on behalf of any minor, persons incapable of managing their own affairs, unborn heirs and persons having an interest in the moneys of a usufructuary, fiduciary or fideicommissary nature.

- The interest is calculated on a monthly basis at a rate per annum determined from time to time by the Minister of Finance. The interest is compounded monthly.

- Interest is paid for a period from a month after receipt up to five years after it has become claimable, unless it is legally claimed before such expiration.

- Current interest rate for is 9% till end of March 2017.

5.3.3.3 Can I claim any maintenance from the Guardian’s Fund and if, how?

- A minor account holder as well as a person who cannot look after his / her own affairs can claim maintenance from the Guardian’s Fund. The Master is entitled to
pay all accrued interest as well as up to R250 000 from the invested capital for maintenance, like school and university fees, clothes, sporting and computer equipment, medical fees, board and lodging and any other needs that can be motivated.

- Maintenance can be claimed by the guardian / tutor / curator / or person looking after the person of the account holder by way of an application in the form of form J341, supported by quotations and accounts. Payments can be made directly to the service deliverer, like schools, universities, bookshops, etc.

5.3.3.4 When can an account holder claim the invested money and how?

Minors
In the ordinary course a minor can claim the invested money as well as the accrued interest on reaching the age of majority, i.e. on the 18th birthday, marriage or declaration by the High Court of majority. However, a testator can stipulate another age as majority when a beneficiary is entitled to the invested capital, i.e. twenty-five years or even thirty years. (In the latter case interest will accrue to the age of twenty-five years.)

Money can be claimed by the account holder when entitled by way of an application in the form of form J251, supported by a certified copy of the account holder’s identity document / passport / marriage certificate / fingerprints / order of court.

Usufructuaries / Fideicommissaries
Those entitled to the interest can claim the accrued interest on an annual basis after the 31st March of each year by way of a written application giving full particulars of the instrument which created the usufructuary / fideicommissary interest.

The bare dominium holder can claim the invested capital when entitled thereto (usually after the death of the usufructuary / fideicommissary) by way of an application in the form of form J251, supported by a certified copy of the account holder’s identity document / passport.
Untraced or undetermined beneficiaries
Money can be claimed by the account holder when the account comes to their attention and when entitled by way of an application in the form of form J 251, supported by a certified copy of the account holder's identity document / passport.

5.3.3.5 How do payments take place?
Money / interest / maintenance is paid by means of a crossed cheque to the payee and posted or by deposit in the payee's banking account.

5.3.3.6 What happens with the money if not claimed in time?
- After the lapse of a period of five years after the money has become claimable the Master pays the unclaimed money to the Receiver of Revenue Payment Register. This does not mean that the owner of the money cannot claim the money from the Guardian's Fund.

- However, after the lapse of a period of thirty years after the money has become claimable the money is forfeited to the State.

5.3.3.7 How will I know that I am entitled to money in the guardian's fund?
The Master advertises in the Government Gazette every year during September all accounts that have become claimable. Each account is advertised three times.

5.3.3.8 What are the administration costs for account holders?
- The Master administers all funds in the Guardian's Fund free of charge and no administration cost is paid by account holders.

- The only commission that the Master claims - and pays over to the Receiver of Revenue - is a 5% commission on dividends paid to the Guardian's Fund by trustees and liquidators on behalf of missing creditors in insolvent estates.
5.3.4 Tracing agents

- A practice whereby persons search the registers of unclaimed monies, seek out the persons entitled thereto and obtain cession of their rights is prohibited by a direction of the Minister of Trade and Industry in terms of the Harmful Business Practice Act 71 of 1988.

- Notice 69 of 1965 (Government Gazette 16193 of 27 January 1995) declares as unlawful any agreement whereby a person cedes to any person charges, sets off against any debt or alienates in any other manner, his right or title to any claim against the Guardian's Fund. Any person is prohibited for instituting a claim in any Court of law based on such an unlawful agreement. Therefore, if money is claimed on behalf of a person / institution by a tracing agent the cheque must still be made payable to the person / institution reflected in the records of the Master.

- No tracers are allowed to collect cheques on behalf of beneficiaries.

- No posting of cheques will be done.

NOTE: Verification of fingerprints

The verification of fingerprints in the Masters Office can be done in two ways:

- If you are able to lodge your application personally, your fingerprints can be verified on site by also providing you green barcoded ID using the Masters Office Verification Information Technology (MOVIT). For your convenience various offices countrywide can perform this function. Visit the Master’s website for the list of Offices (MOVIT sites) providing this service.

- If you are not able to visit one of the abovementioned sites, you can attach your physical fingerprints taken by your local Police Station – upon receipt of the original application documentation; these will then be referred to Home Affairs, by Master’s Office, for verification. Note however that the latter may prolong the payment process.
5.4 REGISTRATION AND SUPERVISION OF TRUSTS

This division of the Master regulates the administration of trusts. The administration of trusts is governed by the provisions of the Trust Property Control Act no 57/1988.

There are two types of trust:
(a) an inter-vivos trust is created between living persons;
(b) a testamentary trust derives from a valid will of a deceased.

In order for the Master to accept and register a trust, the following documents must be lodged:

a) Original trust deed or notarial certified copy thereof.
b) Proof of payment of R100 fee, for registration of a new Trust. There are no costs involved in amending an existing Trust.
c) Completed Acceptance of Trusteeship (J417) and Acceptance of Auditor Application (J405) forms.
d) Bond of security by the trustees - form J344 (if required by the Master)

For a testamentary trust only requirements (c) to (e) have to be lodged. There are no fees involved and the deceased's last will serves as the trust document. No person may administer a trust without the Letters of Authority issued by the Master.

Note:
In 2013 the Chief Master undertook and piloted a new ICMS Trust project (PEAST) which was introduced with the aim of improving service delivery at all Masters’ Offices. A new Trust system called the ICMS – Trust system (Electronic version) is now operational in

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14 See Chief Master's Directive 2012-01 (Method of payment of fees charged by the Master) effective as from 12 March 2012.
all Masters’ Offices. The system is aimed at reducing the turnaround time in the management of Trust matters.

New e-forms for Trust Registrations and Amendments to newly registered Trusts which have been captured on the new ICMS Masters Trust system are available on the following link: http://www.justice.gov.za/master/forms.html

The new forms will not apply to previously registered trusts. Newly registered trusts will always have a Unique Reference Number (URN). The new forms are marked in RED under the heading “TRUSTS - PILOT FORMS”

5.4.1 How to obtain information on a Trust?
You should must apply in writing to the Office where the Trust has been registered, providing reasons why the information is needed. The Master will request the input of the Trustees and beneficiaries, after which he or she will exercise his discretion whether to provide you with the information or not. Should the Master refuse to provide the requested information, you may apply to the Information’s Officer of the Department of Justice.

5.4.2 How to “de-register” a terminated a trust?
De-registration of a trust is an internal administrative action to facilitate the management of trust files in the Masters office. The Trust Property Control Act makes no provision for de-registration of trusts.

The common law makes provision for the termination of a trust by operation of law in the following circumstances, by statute, fulfillment of the object of the trust, failure of the beneficiary, renunciation or repudiation by the beneficiary, destruction of the trust property, or the operation of a resolutive condition15.

If a trust can be terminated on one of the above grounds then the Master will de-register it by simply closing the file. For the termination of a trust the following documents are required:

- The original letter of authority;

- Bank statements reflecting a nil balance on the final statement;
- Proof that the beneficiaries have received their benefits.

Upon receipt of the above documents the Master may deregister the trust and close the file.

5.4.3 TRUST STATISTICS

(i) All trust registered in the Master’s Offices countrywide, and also an indication of how many of them have been registered on the new electronic system.

<table>
<thead>
<tr>
<th>Year</th>
<th>All Trusts Registered</th>
<th>PEAST Only</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>2012</td>
<td>18549</td>
<td>0</td>
<td>0.00%</td>
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<tr>
<td>2013</td>
<td>16374</td>
<td>2289</td>
<td>13.98%</td>
</tr>
<tr>
<td>2014</td>
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<td>15175</td>
<td>86.60%</td>
</tr>
<tr>
<td>2015</td>
<td>17442</td>
<td>17433</td>
<td>99.95%</td>
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</table>

5.5 PROTECT INTERESTS OF LEGALLY INCAPACITATED PERSONS: APPOINTMENT OF CURATORS, TUTORS AND ADMINISTRATORS

This division of the Master's office supervises the administration of the affairs of persons whose property is under the control of another person called a curator or tutor or administrator.

At present there are two procedures in terms of which someone can be appointed to administer to the affairs of a person who is found to be incapable of managing his or her own affairs. These are the common law procedure for the appointment of a curator that requires an application to the High Court and the procedure for the appointment of an administrator as set out in the Mental Health Care Act 17 of 2002.16

**Note:**

No person who has been nominated appointed or assumed as Curator or Administrator shall take care of or administer any property belonging to the person in respect of whom he has

16 The Mental Health Care Act.
so been appointed unless he is authorized to do so under Letters of Curatorship issued by the Master.

5.5.1 Appointment in terms of Common Law

In terms of our common law the High Court may declare a person incapable of managing his or her own affairs, and may appoint a curator to the person and/or property of such person. The procedure for this application is set out in Rule 57 of the Rules of the High Court and includes an application to court in respect of the following persons:

- Mentally ill or mentally deficient persons;
- Persons, who owing to physical infirmity cannot manage their own affairs;
- Persons declared prodigals.

The curator appointed to administer the estate of a person declared incapable of managing his or her own affairs is known as a curator bonis, while the curator appointed to take decisions as to the care, custody and welfare of the person’s person, or to consent to medical treatment on behalf of such person is called a curator persona. As the appointment of curator persona involves a serious curtailment of a person’s rights and freedoms, the court will not lightly make such an appointment.

5.5.2 Appointment in terms of the Mental Health Care Act

The Mental Health Care Act came into operation on 15 December 2004 and has repealed the provisions of the Mental Health Act, relating to the appointment of a curator. Instead of the appointment of a curator, the new Act provides for the appointment of an administrator to care for and administer the property of a person who is mentally ill or a person with severe or profound intellectual disability.

In terms of the Mental Health Care Act it is the Master of the High Court who has the authority to appoint an Administrator. The High Court may only make recommendations to the Master in this regard.

17 For a comprehensive note on the appointment of Curators or Administrators see the Justice College MT.11 note - Appointments: Persons incapable of managing their own affairs.
An administrator may only be appointed to administer the property of a mentally ill person or person with severe or profound intellectual disability.

5.5.3 Appointment of Tutors over minors

A minor is a person under the age of 18 years, who has not yet been emancipated by marriage or order of court. A tutor is usually appointed over the estate and/or person of a minor who no longer has a natural guardian.

In exceptional circumstances the court may however appoint a tutor or curator over the property of a minor, notwithstanding the existence of a natural guardian.

The appointment of a tutor over the affairs of a minor can have a dual purpose. It can be:

- To administer the property of a minor; or/and
- To take care of the person of the minor.

5.5.4 Who may nominate or appoint a Tutor?

One must distinguish between three scenarios, namely

- testamentary appointed tutors;
- court appointed tutors; and
- Tutor dative, appointed by the Master

Although a tutor may be nominated or appointed by will or the court, the nominee/appointee has no authority to act as tutor until duly authorized by the Master. Authorization takes the form of Letters of Appointment issued to the designated person.

The three scenarios set out above as well as the requirements for each appointment will be dealt with individually.

5.5.5 Testamentary appointed Tutor

Only the following persons may validly nominate a tutor in their will:

---

18 For a comprehensive note the position of children as persons incapable of managing their own affairs see the Justice College note – The Legal position of children as persons incapable of managing their own affairs.
19 Section 17 of the Children’s Act.
• The sole natural guardian (surviving parent) of a legitimate minor, who has not been deprived of his or her guardianship over such minor by the court.

• The mother of a minor born out of wedlock, who has not been deprived by the Court of guardianship of such minor.

• The parent to whom the sole guardianship of the minor has been granted by the court.

**Requirements for a Testamentary appointed Tutor:**

- The will in which the tutor has been nominated must be properly registered and accepted by the Master;

- A preliminary inventory – form J243 which reflects the assets of the minor;

- A declaration by the nominated tutor wherein he or she declares that the person who nominated him or her in the will was legally competent to do so;

- Undertaking and bond of security – form J262 by the nominated tutor, unless the tutor has been exempted from furnishing security in the will.

- Application for appointment as tutor – form J197.

**5.5.6 Court appointed Tutor**

The court as the upper guardian of all minors may appoint a person as tutor of a minor to take care of the person of the minor and to administer the property of the minor.

It is usually an interested party who lodges the application to Court by way of Notice of Motion. On receipt of the application the court will usually appoint a curator-ad-litem to protect the interests of the minor and to investigate the merits of the application. Both the curator-ad-litem and the Master must lodge reports to the court.

Once the court has granted the application and appointed a tutor, the Master must give effect to the court order by issuing Letters of Tutorship and thereby authorizing the appointed tutor to act.
Requirements for a Court appointed Tutor:

- A copy of the application to court together with the reports by the curator-ad-litem and the Master;
- The court order appointing the tutor;
- A Preliminary inventory – form J243, which reflects the assets of the minor;
- Undertaking and bond of security – form J262 by the nominated tutor, unless the tutor has been exempted from furnishing security by the court.
- Application for appointment as tutor – form J197.

5.5.7 Tutor dative appointed by the Master

If it comes to the knowledge of the Master that any minor is the owner of property in the Republic of South Africa, which is not under the care of any guardian, tutor or curator, and he or she is satisfied that the property should be cared for or administered on behalf of such minor, he or she may appoint a tutor dative. (The Master cannot appoint a tutor dative over the person of a minor.)

The appointment of a tutor dative is usually initiated by an interested party who lodges a written application with the Master.

Requirements for a Tutor dative appointed by the Master:

- Application to the Master;
- A preliminary inventory – form J243 which reflects the assets of the minor;
- Nominations of a suitable person to be appointed as tutor by the next-of-kin of the minor (these nominations are usually obtained during a meeting convened by the Master for this purpose);
- Undertaking and bond of security – form J262 by the nominated tutor;
- Application for appointment as tutor – form J197.

Note:
Where a minor’s property consists of cash and investments only it can be deposited into the Guardian’s Fund in which case no tutor or curator to the minor’s property is required.
5.5.8 CURATORSHIP STATISTICS

i) All curatorships registered in all Master’s Offices in the last 2 years.

<table>
<thead>
<tr>
<th>CURATORSHIPS REGISTERED</th>
</tr>
</thead>
<tbody>
<tr>
<td>2014</td>
</tr>
<tr>
<td>2015</td>
</tr>
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6. ORGANIZATIONAL MANAGEMENT

6.1 ANNUAL PERFORMANCE PLAN

The Branch currently has eight (8) Annual Performance targets for 2016/17:

(i) (10) Number of cases handled by Master of the High Court (TARGET 279 673)

(ii) (10.1) Percentage of Letters of appointment issued in deceased estates within 15 days from receipt of all required documents (TARGET 92%)

(iii) (10.2) Percentage of Liquidation and Distribution Accounts in large estates (> R 250 000) examined within 15 days from receipt of all required documents (TARGET 93%)

(iv) (10.3) Percentage of beneficiaries in receipt of payment within 40 days (Guardian Fund). (TARGET 92%)

(v) (10.4) Percentage of Certificates of Appointment issued in all bankruptcy matters within 10 days from receipt of all required documents (TARGET 91%)

(vi) (10.5) Percentage of Liquidation and Distribution Accounts in bankruptcy matters examined within 15 days from receipt of all required documents (TARGET 95%)

(vii) (10.6) Percentage of Letters of Authority issued in Trusts within 14 days of receipt of all required documents (TARGET 90%)

(vii) (10.7) Percentage of new deceased estates registered on the Paperless Estate Administration System (PEAS) (TARGET 95%)

The Branch experienced system problems and slow a network, causing challenges in reaching targets set for Objectives 10.1 (Appointments in deceased estates) and 10.6
(Appointments in Trusts) as these Objectives are dependent on the use of the ICMS system and its enhancements.

Delays experienced in capturing matters onto the system, causes backlogs in the offices and this has had a negative snowball effect on the performance of the offices in the months that followed.

Network issues are addressed by logging calls with the ISM as well as holding meetings and having related discussions within the branches.

The Master’s Branch is has started the process of rolling-out PEAS to all Service Points. This, however, has created more work in the Master’s Offices, as all appointments in the affected offices must be approved and authorised first by relevant Assistant Masters before the Service Point can proceed with issuing the appointment letter. This has, in turn, impacted on the capacity in the affected offices, which issue will need to be addressed urgently. HR has been requested to do a work-study investigation to address the issue. However, the process is slow as capacity issues tend to be difficult to address, especially in the light of budgetary constraints implemented throughout the Department.

Turnover of staff in the offices is high, and this has affected the issue of functional training within the offices. Thus more time must be invested in training new employees and this, in turn causes further challenges for achieving targets.

The Office of the Chief Master visited offices to assist with APP concerns and for benchmarking with achieving office. Offices were motivated to push harder in order to reach targets.

Performance Agreements for officials have been adjusted to ensure that APP targets are met, by evenly distributing the number of days available between the various officials key to each process. Should officials stick to the set timeframes, they will obtain satisfactory rating and the APP targets for the Office would be met.
### 6.2 PERFORMANCE AGAINST PREDETERMINED OBJECTIVE 2015/16

<table>
<thead>
<tr>
<th>Performance Indicator</th>
<th>2015/16 Target</th>
<th>2015/16 Actual Achievement</th>
<th>Comment on deviations (reason for underperformance and over-performance)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(10.1) Percentage of Letters of appointment issued in deceased estates within 15 days from receipt of all required documents</td>
<td>95%</td>
<td>91.88%</td>
<td>Offices mainly working on PEAS (ICMS) – network issues causes backlogs and delays in processing of appointments</td>
</tr>
<tr>
<td>(10.2) Percentage of Liquidation and Distribution Accounts in large estates (&gt; R 250 000) examined within 15 days from receipt of all required documents</td>
<td>92%</td>
<td>92.40%</td>
<td></td>
</tr>
<tr>
<td>(10.3) Percentage of beneficiaries in receipt of payment within 40 days (Guardian Fund).</td>
<td>90%</td>
<td>93.38%</td>
<td>Motivated staff</td>
</tr>
<tr>
<td>(10.4) Percentage of Certificates of Appointment issued in all bankruptcy matters within 10 days from receipt of all required documents</td>
<td>87%</td>
<td>90.60%</td>
<td>Motivated staff</td>
</tr>
<tr>
<td>(10.5) Percentage of Liquidation and Distribution Accounts in bankruptcy matters examined within 15 days from receipt of all required documents</td>
<td>96%</td>
<td>95.61%</td>
<td>Staff shortages and leave periods</td>
</tr>
</tbody>
</table>
(10.6) Percentage of Letters of Authority issued in Trusts within 14 days of receipt of all required documents

<table>
<thead>
<tr>
<th></th>
<th>90%</th>
<th>87.36%</th>
</tr>
</thead>
<tbody>
<tr>
<td>System challenges and understaffing causing backlogs.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(10.7) Percentage of new deceased estates registered on the Paperless Estate Administration System (PEAS)

<table>
<thead>
<tr>
<th></th>
<th>85%</th>
<th>96.15%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Motivated staff and staff informing public of the availability of the portal.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 6.3 OFFICES OF THE MASTER OF THE HIGH COURT

The Master’s Branch consists of 15 Master’s Offices countrywide as well as the Office of the Chief Master. There is a Master of the High Court for every provincial division of the High Court of South Africa.

Section 2 of Administration of Estates Act, 1965, provides for the appointment of Masters of the High Courts by the Minister of Justice and Constitutional Development. In terms of this section the Minister must appoint a Chief Master of the High Courts and a Master for every High Court in the country.

The Chief Master is subject to the control, direction and supervision of the Minister. The Chief Master is the executive officer of the Masters’ offices and exercises control, direction and supervision over all Masters. Section 14 (a) of the Judicial Matters Amendment Act, 2003 entitles the Chief Master as the executive officer of the Master’s offices to “exercise such supervision over all the Masters in order to bring about uniformity in the practice and procedure”; and

Section 3 of the Judicial Matters Amendment Act, 2005 requires the Chief Master to “exercise control, direction and supervision over all the Masters”.

There 15 Masters’ Offices are Bloemfontein, Cape Town, Grahamstown, Kimberley, Mmabatho/Mafikeng, Pietermaritzburg, Pretoria, Mthatha, Bisho, Thohoyandou, Johannesburg, Polokwane, Durban, Port Elizabeth and Nelspruit
The reporting structure of the Masters is set out as follows:

Please see Annexure A attached hereto setting out some duties (as prescribed by the APP process flow) of every official. The duties of each can also be viewed on or SOPS which are available on DJINI by following this link http://djini/C3/C1/SOPS/default.aspx

Important facts concerning each Office of the Master:

See Annexure B for a printout of the establishment of each office

6.3.1 Master Bisho
- The office was established in the 80’s.
- The Acting Head of Office is Ms Khulula Baneti (Rank: Assistant Master).
- This Office deals with Deceased Estates (Appointments and Accounts), Insolvencies (though very few), Curatorships and Trusts
- There is a staff compliment of 14 officials (not all posts are filled)

6.3.2 Master Bloemfontein
- This is one of our oldest offices in the country. It has a recorded history dating back to 1850. The Head of Office is Mr Jannie du Plessis (Rank: Master).
- The Office deals with all five sections of the Master: Deceased Estates (Appointments and Accounts, Insolvencies, Curatorships, Guardian’s Fund and Trusts)
- There is a staff compliment of 91 officials (not all posts are filled)
6.3.3 Master Cape Town
- This is also one of the oldest offices in the country. The Head of Office is Mrs Zureena Agulhas (Rank: Master).
- The Office deals with all five sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships, Guardian’s Fund and Trusts
- There is a staff compliment of 152 officials (not all posts are filled)

6.3.4 Master Durban
- The office was established on the 15th September 2003 when it was hived off from Pietermaritzburg. The Head of Office is currently Mrs Varsha Sewlal (Rank: Master), but she accepted the post as Head of the Pretoria Office starting 1 July 2016. (Rank: Master).
- Mrs Phumelele Shamase (Deputy Master) is the current acting Head of Office
- This Office deals with four sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships and Trusts
- There is a staff compliment of 95 officials (not all post are filled)

6.3.5 Master Grahamstown
- The office was hived off from the Western Cape office in 1959.
- The Head of Office is Mr Surendra Moodley (Rank: Master).
- This Office deals with all five sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships and Trusts
- There is a staff compliment of 75 officials

6.3.6 Master Johannesburg
- The office was established on 2nd February 2004. It was spun-off from the Pretoria Master’s Office. The Head of Office is Mr Leonard Pule (Rank: Master)
- This Office deals with four sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships and Trusts
- There is a staff compliment of 184 officials (not all posts are filled)
6.3.7 Master Kimberley

- The office services the largest province in the country, Kimberly, even though the province only has 700 000 people. In essence the office deals with a very sparse and widespread population that is among the poorest of country.
- The Office has 35 Service Points under it, some of which are more than 1 000km apart.
- The Head of Office is Mr Craig Davids (Rank: Deputy Master)
- This Office deals with all five sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships and Trusts
- There is a staff compliment of 40 officials.

6.3.8 Master Mafikeng (Mmabatho)

- The Office dates back to 1979/80 when it was first established. The new office was established in April 2005. The Head of Office is Mr Mutle Modibela (Rank: Deputy Master)
- This Office deals with four sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships and Trusts
- There is a staff compliment of 37 officials (not all posts are filled)

6.3.9 Master Mthatha

- This office was established in or about 1973. The Head of Office is Mr Simon Jozana (Rank: Deputy Master)
- This Office deals with four sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships and Trusts
- There is a staff compliment of 26 officials (not all posts are filled)

6.3.10 Master Nelspruit

- The office was established in 2012 as a sub-office of the Pretoria Master’s Office. The Head of Office is Mrs Bina Masuku (Rank: Deputy Master)
- This Office deals with two sections of the Master: Deceased Estates (Appointments and Accounts) and Trusts
There is a staff compliment of 12 officials (not all posts are filled)

6.3.11 Master Polokwane
- The opening of this office took place on 13th October 2003. The office was established in anticipation of the establishment of a High Court for the Province.
- This office also functions as a sub-office of the Pretoria Masters Office
- The Head of Office is Mrs Fhatuwani Mugivhi (Rank: Deputy Master)
- This Office deals with two sections of the Master: Deceased Estates (Appointments and Accounts) and Trusts
- There is a staff compliment of 32 officials (not all posts are filled)

6.3.12 Master Port Elizabeth
- The office was hived off from the Grahamstown office on 15th September 2003
- The Head of Office is Ms Euphemia Daniels (Rank: Deputy Master)
- This Office deals with four sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships and Trusts
- There is a staff compliment of 39 officials (not all posts are filled)

6.3.13 Master Pietermaritzburg
- The office was first established in the 1830’s
- The Head of Office is Mrs Seeterani Gangai (Rank: Deputy Master)
- There is an investigation currently underway with regards to Mrs Seeterani Gangai’s administration of the office.
- Mrs Martha Mahole (Rank: Deputy Master) is acting as Head of Office
- This Office deals with all five sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships, Guardian’s Fund and Trusts
- There is a staff compliment of 167 officials (not all posts are filled)
6.3.14 Master Pretoria

- The Pretoria office is one of the oldest established Master’s Offices and the largest office in the country.
- The newly appointed Head of Office is Mrs Varsha Sewlal (Rank: Master) will be assuming her duties on 1 July 2016. For the past years, since the removal of the previous Head of Office, various Deputy Masters in the Office took turns to act as Head of Office, on monthly basis.
- This Office deals with all five sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies, Curatorships, Guardian’s Fund and Trusts
- There is a staff compliment of 296 officials (not all posts are filled)

6.3.15 Master Thohoyandou

- The office was established in 1979. The Head of Office is Mr Thinawanga Rambauli (Rank: Assistant Master)
- This Office deals with four sections of the Master: Deceased Estates (Appointments and Accounts), Insolvencies (very few – none for the last few years), Curatorships and Trusts
- There is a staff compliment of 7 officials

6.4 OFFICE OF THE MASTER’S STATISTICS JAN-DEC 2015

The statistics below is an indication of the number of matters per Master’s Office discussed above in relation to the size of each office and in further relation to the approved staff compliment.

Note:
The Statistics does not include Guardian’s Fund, as the work in the Guardian’s Fund is not quantified per file, but on applications and value of the fund.
<table>
<thead>
<tr>
<th>OFFICE</th>
<th>DECEASED ESTATES</th>
<th>INSOLVENT ESTATES</th>
<th>TRUSTS</th>
<th>CURATORSHIPS</th>
<th>TOTAL</th>
<th>STAFF COMPLIMENT</th>
</tr>
</thead>
<tbody>
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<td>BISHO</td>
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<td>4</td>
<td>2605</td>
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<tr>
<td>BLOEMFONTEIN</td>
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<td>93</td>
<td>1214</td>
<td>52</td>
<td>13083</td>
<td>91</td>
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<td>CAPE TOWN</td>
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<td>GRAHAMSTOWN</td>
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<td>43</td>
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<td>26</td>
<td>3833</td>
<td>75</td>
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<td>35950</td>
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<td>MTHATHA</td>
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<td>0</td>
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<td>4323</td>
<td>944</td>
<td>26113</td>
<td>296</td>
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<tr>
<td>THOHOYANDO</td>
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<td>0</td>
<td>78</td>
<td>2</td>
<td>2722</td>
<td>7</td>
</tr>
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<td><strong>TOTAL</strong></td>
<td>146761</td>
<td>6953</td>
<td>17442</td>
<td>171156</td>
<td><strong>173178</strong></td>
<td>1267</td>
</tr>
</tbody>
</table>
ACKNOWLEDGEMENT

The following officials contributed to the compilation of this document:

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<thead>
<tr>
<th>Name</th>
<th>Department</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mrs HC Venter</td>
<td>Assistant Master, Office of the Chief Master</td>
</tr>
<tr>
<td>Mrs HL Moshidi</td>
<td>Law Lecturer, Justice College</td>
</tr>
</tbody>
</table>
DEPARTMENT OF JUSTICE

AND

CONSTITUTIONAL DEVELOPMENT

DRAFT REPORTING PROCEDURES

2016-2017
### PROGRAMME 3: STATE LEGAL SERVICES

**Strategic objective 10: Increased efficiency in the provision of Masters Services to all beneficiaries thereof**

**Objective Indicator 10: Number of cases handled by Master of the High Court**

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>The various Master’s Offices keep registers and statistics of the following:</td>
<td>Heads of Office</td>
<td>Monthly</td>
<td>APP Templates</td>
</tr>
<tr>
<td>i) Number of Letters of appointment issued in deceased estates within 15 days from receipt of all required documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Number of Liquidation and Distribution Accounts in large estates (&gt; R 250 000) examined within 15 days from receipt of all required documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) Number of beneficiaries in receipt of services within 40 days from receipt of all required documents (Guardian’s Fund)</td>
<td></td>
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</tr>
<tr>
<td>iv) Number of certificates of appointment issued in all bankruptcy matters within 10 days from receipt of all required documents</td>
<td></td>
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</tr>
<tr>
<td>v) Number of liquidation and distribution accounts in bankruptcy matters examined within 15 days from receipt of all required documents</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>vi) Number of letters of authority issued in trusts within 14 days from receipt of all required documents</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The above statistics with evidence is lodged monthly with the Office of the Chief Master.  

<table>
<thead>
<tr>
<th>The above totals are all added together annually to obtain the grand total of cases handled by the Master for the financial year under review.</th>
<th>Office of the Chief Master</th>
<th>Annually</th>
<th>N/A</th>
</tr>
</thead>
</table>
Programme Performance Indicator 10.1: Percentage of Letters of appointment issued in deceased estates within 15 days from receipt of all required documents

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Upon receipt of the last outstanding, required documents:</strong></td>
<td>Registration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Registry open and receive all incoming post and affix a Master’s relevant date stamp to the front page (This date is used as “date received”, for purposes of calculating performance on this objective)</td>
<td>Estate Controller</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Note:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) If the file has been received from a Service Point (which is not linked to the Master) the date stamp is affixed on the front cover of the file.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) If it is a walk-in client/ Helpdesk matter or matter done at a linked Service Point, the official assisting the client will date stamp the reporting documents after completion</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>iii) If no covering letter accompanies the document(s) lodged, the lodged document(s) must be date stamped</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The post is then checked by the applicable Assistant Master, signed and handed to the Group Assistant to place on the correct file</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>i) If the matter is done by a Service Point linked to a specific Master’s Office, the Estate clerk at that Service Point will open a file and scan the documents on to the PEAS system</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The correspondence is put on the correct file and taken/handed to the responsible official</td>
<td>Registry / Administration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The documents are checked to see if all required documents have been lodged and captured on the PEAS system</td>
<td>Estate controller</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The file is then sent to the relevant Scanning clerk</td>
<td>Scanning clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/ Template (If applicable)</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------</td>
<td>--------------------</td>
<td>----------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>officials to scan all the received documents onto the PEAS system</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The moment all required documents have been received and scanned, the</td>
<td>PEAS Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>system electronically transfers the matter to the AM for consideration</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>of the system generated appointment letter (Letter of Appointment</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(J 170 (small estates below R250 000) or J 238(large estates R250</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>000 and above))</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The physical file may also be taken to the AM, if required.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) If the matter is done by a Service Point linked to a specific</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Master’s Office, the Estate clerk at that Service Point will</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>electronically send it through to the AM in the applicable Master’s</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office for consideration</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Assistant Master checks the correctness and completeness of all</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>J 170 / J 238</td>
</tr>
<tr>
<td>documents and electronically approves the applicable Letter of</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appointment.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The AM then prints the system generated Letter of Appointment and</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>date it by affixing a corresponding date stamp on the document(J 170/J</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>238)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) If the matter is done by a Service Point linked to a specific</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Master’s Office, the AM will electronically approve it on the system</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>so that the Estate Clerk / Delegated Official at the relevant Service</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Point can print the Appointment Letter and stamp it according to the</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>date of approval done by the AM at the Master’s Office</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Where there are serious system challenges/ network issues, the AM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>or Service Point may have to resort to issuing a manually prepared</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Letter of Appointment, date stamp and scan it, and then</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/ Template (If applicable)</td>
</tr>
<tr>
<td>----------------------------------------------------------------------</td>
<td>-----------------------------</td>
<td>------------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>only approve it on the system once the system issues have been resolved. (This date stamp date is used as “date Appointment issued” for purposes of calculating performance on this objective)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Assistant Master completes the relevant register, indicating the date the last outstanding documents have been received and date the appointment has been made</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>The Assistant Master calculates the turnaround time by counting the working days between “date received” and “appointment date” (both the first and last day included) and complete the register accordingly</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>Report submitted to Head of Section for validation and consolidation</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Report submitted to Head of Office for validation and consolidation</td>
<td>Head of Section</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Reports are submitted to the Chief Master for consolidation</td>
<td>Heads of Office</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>All matters are then calculated at the end of the month and the Chief Master validates and approves information received</td>
<td>Chief Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The Office of the Chief Master consolidates the data on monthly and quarterly basis and submits the consolidated data and progress achieved to Monitoring and evaluation Unit on quarterly basis.</td>
<td>Office of the Chief Master</td>
<td>Monthly and Quarterly</td>
<td>N/A</td>
</tr>
</tbody>
</table>

*a a “linked Service Point” , for purposes of this document, is defined as a Service Point (Magistrate Court) where PEAS has been rolled to and whose appointments are being considered by an Assistant Master of the Master’s Office to which that Service Point has been linked electronically.

Programme Performance Indicator 10.2: Percentage of Liquidation and Distribution Accounts in large estates (> R 250 000) examined within 15 days from receipt of all required documents

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upon receipt of the last outstanding, required documents : Registry open and receive all</td>
<td>Registration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/ Template (If applicable)</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>incoming post and affix a Master’s relevant date stamp to the front covering page of the lodged account (This date is used as “date received”, for purposes of calculating performance on this objective)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The post is then checked by the applicable Assistant Master, signed and handed to the Group Assistant to place on the correct file</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The File with account is handed to the Assistant Master to allocate to the relevant Estate Controller for examination</td>
<td>Group Assistant Master</td>
<td>Daily</td>
<td>Accounts Allocation Register</td>
</tr>
<tr>
<td>The file is taken/handed to the responsible official (Estate Controller) for examination</td>
<td>Registry / Administration officer/clerk/group assistant</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The account is then examined by the estate controller (or Assistant Master) to determine if it complies with the requirements stated in the Act, if all assets have been accounted and if the correct heirs have been indicated etc.</td>
<td>Estate controller / Assistant Master</td>
<td>Daily</td>
<td>Administration of Estates Act 66 of 1965</td>
</tr>
<tr>
<td>The examiner prepares the J242 Query sheet, which will be send to the executor / his agent to indicate what further requirements are still outstanding, and takes it to the Assistant Master for approval</td>
<td>Estate Controller/ Assistant Master</td>
<td>Daily</td>
<td>J 242</td>
</tr>
<tr>
<td>Note:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) When an amended account has been examined and no new query sheet is necessary, the Estate Controller makes a submission to the Assistant Master (on the relevant correspondence) for approval</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Assistant Master checks the correctness and completeness of the J242 or submission and either approves it as is, or indicate to the Estate Controller which requirements should be added / removed. The date of Approval is indicated by the AM on the query sheet or</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
</tbody>
</table>

**THE DEPARTMENT OF JUSTICE AND CONSTITUTIONAL DEVELOPMENT**

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<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>submission, by signing and dating it with a red pen. This date is noted in the relevant Register (this serves as the “date account examined”, for purposes of calculating performance on this objective)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Note:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Accounts lodged through fast track are examined directly by the AM, and as no preliminary query sheet is prepared by the estate controller for signature of the AM, the AM attach an “APPROVED” stamp to the Account which is signed and dated OR</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ii) Where the AM examines the account personally, and prepares the query sheet himself, he/she signs and dates the file copy of the query sheet personally.(this serves, in this regard, as the “date account examined”, for purposes of calculating performance on this objective)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Examiner finalizes the Query sheet and issue it by affixing a date stamp to it, before posting / handing it to the executor / his agent</td>
<td>Estate Controller Assistant master</td>
<td>Daily</td>
<td>J 242</td>
</tr>
<tr>
<td>The Assistant Master completes the relevant register, indicating the date the account has been received in the office and date the query sheet has been approved (examined)</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>The Assistant Master calculates the turnaround time by counting the working days between “date received” and “examination date” (both the first and last day included) and completes the register accordingly</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>Report submitted to Head of Section for validation and consolidation</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Report submitted to Head of Office for validation and consolidation</td>
<td>Head of Section</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Reports are submitted to the Chief Master for consolidation</td>
<td>Heads of Office</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>All matters are then calculated at the end of the month and the Chief Master validates and approves</td>
<td>Chief Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/ Template (If applicable)</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------</td>
<td>--------------------</td>
<td>---------------------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>information received</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Office of the Chief Master consolidates the data on monthly and quarterly basis, submits the consolidated data and progress achieved to Monitoring and evaluation Unit on quarterly basis</td>
<td>Office of the Chief master</td>
<td>Monthly and Quarterly</td>
<td>N/A</td>
</tr>
</tbody>
</table>

**Programme Performance Indicator 10.3** Percentage of beneficiaries in receipt of services within 40 days from receipt of all required documents (Guardian’s Fund)

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Upon receipt of the last outstanding, required documents by post:</strong></td>
<td>Registration</td>
<td>Daily</td>
<td>N/A</td>
</tr>
<tr>
<td>Registration open and receive all incoming applications' outstanding documents, date stamp it (This date is used as “date received”, for purposes of calculating performance on this objective) after which same is collected by Guardian’s Fund help desk operators</td>
<td>Guardian’s Fund Helpdesk Operator</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Upon receipt of the last outstanding, required documents by hand / walk-in:</strong></td>
<td>Help desk Operator</td>
<td>Daily</td>
<td>N/A</td>
</tr>
<tr>
<td>If the last outstanding documents are received directly by the Guardian’s Fund Helpdesk/ Officials, it is date stamped before being processed (This date is used as “date received”, for purposes of calculating performance on this objective)</td>
<td>Accounting Clerk</td>
<td></td>
<td></td>
</tr>
<tr>
<td><em>For future maintenance:</em></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>As there is no application lodged, the date on which the card was printed by the office to process the payment, must be used as the receiving date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Account Section captures the bank details upon receipt into the ABSA system.</td>
<td>Accounting Clerk</td>
<td>Daily</td>
<td>N/A</td>
</tr>
<tr>
<td>Assistant Master approve/reject the application manually and refer to Payment Section for capturing on the Guardian’s Fund System.</td>
<td>Assistant Master Accounting Clerk</td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td>The applications are returned to</td>
<td>Assistant Master</td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/ Template (If applicable)</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------</td>
<td>-------------------------------------</td>
<td>----------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>Assistant Master for electronic approval on the Guardian’s Fund System</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The application is then referred to 1st and 2nd verifiers to verify the captured information</td>
<td>Assistant Directors</td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td>When the 2nd verifier approves the payment on the GF system the date of approval is automatically generated by the system. (This date used as “payment date”, for purposes of calculating performance on this objective with regards to payments by way of Cheque) Payment is processed accordingly. The manual cheque is ready for collection / depositing</td>
<td>Assistant Director</td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td>If to be paid by EFT, the approved payment is captured on Cash Focus for electronic transfer of funds by the Accounting Clerk. Captured EFT payments are approved by the First Verifier/Releaser and thereafter by the Second Verifier/Releaser who signs and dates the certificate on the ABSA Payment sheet (This date is used as “payment date”, for purposes of calculating performance on this objective with regards to EFT payments)</td>
<td>Accounting Clerk, Verifier/First Releaser (Assistant Director), Verifier/Second Releaser</td>
<td>Daily</td>
<td>The approved payment is captured on Cash Focus for electronic transfer of funds or the manual cheque is ready for collection / depositing</td>
</tr>
<tr>
<td>The office calculates the turnaround time by counting the working days between “date received” and “payment date” (both the first and last day included) and complete the register accordingly</td>
<td>Dedicated Official</td>
<td>Monthly</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>Report submitted to Head of Section for validation and consolidation</td>
<td>Assistant Director</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Report submitted to Head of Office for validation and consolidation</td>
<td>Head of Section</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Reports are submitted to the Chief Master for consolidation</td>
<td>Heads of Office</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>All matters are then calculated at the end of the month and the Chief Master validates and approves information received</td>
<td>Chief Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The Office of the Chief Master consolidates the data on monthly and</td>
<td>Office of the</td>
<td>Monthly and</td>
<td>N/A</td>
</tr>
</tbody>
</table>
quarterly basis and submits the consolidated data and progress achieved to Monitoring and evaluation Unit on quarterly basis.

Programme Performance Indicator 10.4: Percentage of certificates of appointment issued in all bankruptcy matters within 10 days from receipt of all required documents

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Upon receipt of the last outstanding, required documents:</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Registry open and receive all incoming post and affix a Master’s relevant date stamp to the front page (This date is used as “date received”, for purposes of calculating performance on this objective)</td>
<td>Registration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>NOTE: Documents required to issue the certificate can also be lodged by the client directly with the Estate Controller who is responsible for the file. This document will then be date stamped by the relevant Estate Controller</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The post is then checked by the applicable Assistant Master, signed and handed to the Group Assistant to place on the correct file</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The correspondence is put on the correct file and taken/handed to the responsible official</td>
<td>Registry/Administration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The documents are checked to see if all required documents have been lodged</td>
<td>Registry/Administration/Estate controller</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>If all required documents have been received the estate controller/administration prepares the Letter of Appointment (J 465 / J 327)and taken to the Assistant Master for signature</td>
<td>Registry/Administration/Estate Controller</td>
<td>Daily</td>
<td>J 465 / J 327</td>
</tr>
<tr>
<td>The Assistant Master checks the correctness and completeness of all documents and sign the Letter of Appointment and date it by affixing a date stamp on the document (This date is used as “date Appointment issued” for purposes of calculating</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/Template (If applicable)</td>
</tr>
<tr>
<td>--------</td>
<td>--------------------</td>
<td>----------</td>
<td>------------------------------</td>
</tr>
<tr>
<td>The Assistant Master completes the relevant register, indicating the date all documents have been received and date the appointment has been made</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>The Assistant Master calculates the turnaround time by counting the working days between “date received” and “appointment date” (both the first and last day included) and complete the register accordingly</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>Report submitted to Head of Section for validation and consolidation</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Report submitted to Head of Office for validation and consolidation</td>
<td>Head of Section</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Reports are submitted to the Chief Master for consolidation</td>
<td>Heads of Office</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>All matters are then calculated at the end of the month and the Chief Master validates and approves information received</td>
<td>Chief Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The Office of the Chief Master consolidates the data on monthly and quarterly basis and submits the consolidated data and progress achieved to Monitoring and evaluation Unit on quarterly basis</td>
<td>Office of the Chief Master</td>
<td>Monthly and Quarterly</td>
<td>N/A</td>
</tr>
</tbody>
</table>

Programme Performance Indicator 10.5: Percentage of liquidation and distribution accounts in bankruptcy matters examined within 15 days from receipt of all required documents

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upon receipt of the last outstanding, required documents: Registry open and receive all incoming post and affix a Master’s relevant date stamp to the front covering page of the lodged account (This date is used as “date received”, for purposes of calculating performance on this objective)</td>
<td>Registration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The post is then checked by the applicable Assistant Master, signed and handed to the Group Assistant</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/ Template (If applicable)</td>
</tr>
<tr>
<td>-----------------------------------------------------------------------</td>
<td>------------------------------</td>
<td>----------</td>
<td>--------------------------------</td>
</tr>
<tr>
<td>to place on the correct file</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The File with account is handed to the Assistant Master to allocate to</td>
<td>Group Assistant Master</td>
<td>Daily</td>
<td>Accounts Allocation Register</td>
</tr>
<tr>
<td>the relevant Estate Controller for examination</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The file is taken/handed to the responsible official (Estate Controller) for examination</td>
<td>Registry / Administration administration officer/clerk/group assistant</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The account is then examined by the estate controller / Assistant Master to determine if it complies with the requirements stated in the Act, if all assets have been accounted and if the correct creditors have been indicated etc.</td>
<td>Estate controller Assistant Master</td>
<td>Daily</td>
<td>Insolvency Act 24 of 1936 and Companies Act</td>
</tr>
<tr>
<td>The examiner prepares the JM 50 Query sheet, which will be send to the Liquidator / Trustee to indicate what further requirements are still outstanding, and takes it to the Assistant Master for approval</td>
<td>Estate Controller/ Assistant Master</td>
<td>Daily</td>
<td>JM 50</td>
</tr>
<tr>
<td>Note:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) When an amended account has been examined and no new query sheet is necessary, the Estate Controller makes a submission to the Assistant Master (on the relevant correspondence) for approval</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Assistant Master checks the correctness and completeness of the JM 50 or submission and either approves it as is, or indicate to the Estate Controller which requirements should be added / removed.</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>The date of Approval is indicated by the AM on the query sheet or submission by signing and dating it with a red pen and/or affixing their own date stamp to it</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>i) Where the AM examines the account personally, and prepares the query sheet himself, he/she signs and dates the file copy of the query sheet personally and/or affixes his/her own date stamp to it.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Action</td>
<td>Responsible Person</td>
<td>Deadline</td>
<td>Form/ Template (if applicable)</td>
</tr>
<tr>
<td>-------------------------------------------------------------------------------------------</td>
<td>--------------------</td>
<td>------------</td>
<td>-------------------------------</td>
</tr>
<tr>
<td>serves, in this regard, as the “date account examined”, for purposes of calculating performance on this objective</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>This date is noted in the relevant Register (this serves as the “date account examined”, for purposes of calculating performance on this objective)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Examiner finalizes the Query sheet and issue it by affixing a date stamp to it, before posting / handing it to the liquidator / Trustee</td>
<td>Estate Controller Assistant Master</td>
<td>Daily</td>
<td>JM 50</td>
</tr>
<tr>
<td>The Assistant Master completes the relevant register, indicating the date the account has been received in the office and date the query sheet has been approved (examined)</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>The Assistant Master calculates the turnaround time by counting the working days between “date received” and “examination date” (both the first and last day included) and complete the register accordingly</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>Report submitted to Head of Section for validation and consolidation</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Reports are submitted to the Chief Master for consolidation</td>
<td>Heads of Office</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>All matters are then calculated at the end of the month and the Chief Master validates and approves information received</td>
<td>Chief Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The Office of the Chief Master consolidates the data on monthly and quarterly basis and submits the consolidated data and progress achieved to Monitoring and evaluation Unit on quarterly basis</td>
<td>Office of the Chief Master</td>
<td>Monthly and Quarterly</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Programme Performance Indicator 10.6: Percentage of letters of authority issued in trusts within 14 days from receipt of all required documents

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Upon receipt of the last outstanding, required documents:</strong>&lt;br&gt;Registry open and receive all incoming post and affix a Master’s relevant date stamp to the front page (This date is used as “date received”, for purposes of calculating performance on this objective)</td>
<td>Registration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The post is then checked by the applicable Assistant Master, signed and handed to the Group Assistant to place on the correct file</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The correspondence is put on the correct file and taken/handed to the responsible official</td>
<td>Registry / Administration administration officer/clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The documents are checked to see if all required documents have been lodged and captured on the PEAST System</td>
<td>Estate controller</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The file is then sent to the relevant officials to scan all the received documents onto the PEAS system</td>
<td>Scanning clerk</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The moment all required documents have been received and scanned, the system electronically transfers the matter to the AM for consideration of the system generated appointment letter (Letter of Authority(J246))</td>
<td>PEAST Assistant Master</td>
<td>Daily</td>
<td>J 246</td>
</tr>
<tr>
<td>The Assistant Master checks the correctness and completeness of all documents and electronically approves the appointment document(J246)</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Not applicable</td>
</tr>
</tbody>
</table>

i) Where there are serious system challenges/ network issues, the AM may have to resort to issuing a manually
<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>prepared Letter of Authority, date stamp and scan it, and then only approve it on the system once the system issues have been resolved. (This date stamp date is used as “date Appointment issued” for purposes of calculating performance on this objective)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>The Assistant Master completes the relevant register, indicating the date all documents have been received and date the appointment has been made</td>
<td>Assistant Master</td>
<td>Daily</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>The Assistant Master calculates the turnaround time by counting the working days between “date received” and “appointment date” (both the first and last day included) and complete the register accordingly</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Chief Master’s Directive 4 of 2014</td>
</tr>
<tr>
<td>Report submitted to Head of Section for validation and consolidation</td>
<td>Assistant Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Report submitted to Head of Office for validation and consolidation</td>
<td>Head of Section</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>Reports are submitted to the Chief Master for consolidation</td>
<td>Heads of Office</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>All matters are then calculated at the end of the month and the Chief Master validates and approves information received</td>
<td>Chief Master</td>
<td>Monthly</td>
<td>Not applicable</td>
</tr>
<tr>
<td>The Office of the Chief Master consolidates the data on monthly and quarterly basis and submits the consolidated data and progress achieved to Monitoring and evaluation Unit on quarterly basis</td>
<td>Office of the Master</td>
<td>Monthly and Quarterly</td>
<td>N/A</td>
</tr>
</tbody>
</table>
Programme Performance Indicator 10.7: Percentage of new deceased estates registered on the Paperless Estate Administration System (PEAS) in the Master’s office

<table>
<thead>
<tr>
<th>Action</th>
<th>Responsible Person</th>
<th>Deadline</th>
<th>Form/ Template (If applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Application documents for registration of a new estate received by the Master’s Office.</td>
<td>Registry, Estate Controller, Assistant Master</td>
<td>Daily</td>
<td>ICMS PEAS system</td>
</tr>
<tr>
<td>Information on lodged documents captured on the ICMS PEAS system</td>
<td>Estate Controller</td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td>PEAS creates a file number and unique reference number (URN) (Estate registered on PEAS for purposes of APP)</td>
<td>System generated</td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td>If estate not registered on PEAS, it is registered on ICMS which also creates a file number and unique reference number (URN)</td>
<td>Estate Controller, System generated</td>
<td>Daily</td>
<td></td>
</tr>
<tr>
<td>At the end of the month the OCM access JMIS which indicates the matters registered on each system separately</td>
<td>OCM, System generated</td>
<td>Monthly</td>
<td>JMIS</td>
</tr>
</tbody>
</table>
ANNEXURES

Annexure 1: Annual Performance Plan 2016/17
CONTACT DETAILS

MASTER OF THE FREE STATE
HIGH COURT, BLOEMFONTEIN
TEL: 051 - 411 5500
FAX: 051 - 448 6182 / 051 - 447 6575

MASTER OF THE NORTHERN CAPE
HIGH COURT, KIMBERLEY
TEL: 053 - 831 1942
FAX: 053 - 833 1586

MASTER OF THE NORTH WEST
HIGH COURT, MAFIKENG
TEL: 018 381 8585 / 4122 / 0005
FAX: 018 - 381 3617

MASTER OF THE NORTH
GAUTENG HIGH COURT,
PRETORIA
TEL: 012 - 339 7700 / 7808 / 7999
FAX: 012 - 326 1977

MASTER OF THE SOUTH
GAUTENG HIGH COURT,
JOHANNESBURG
TEL: 011 - 429 8000/8004
FAX: 086 679 6362

MASTER OF THE LIMPOPO HIGH
COURT, THOHOYANDO
TEL: 015 - 962 1032
FAX: 015 - 962 1033

MASTER OF THE NORTH
GAUTENG HIGH COURT,
POLOKWANE
TEL: 015 - 291 4300

MASTER OF THE EASTERN CAPE
HIGH COURT, BHISHO
TEL: 040 - 639 2077/2079
FAX: 040 - 639 2100

MASTER OF THE WESTERN CAPE
HIGH COURT, CAPE TOWN
TEL: 021 - 410 8300
FAX: 021 - 465 2574

MASTER OF THE EASTERN CAPE
HIGH COURT, GRAHAMSTOWN
TEL: 046 - 603 4000
FAX: 046 - 622 9990

MASTER OF THE KWAZULU-
NATAL HIGH COURT,
PIETERMARITZBURG
TEL: 033 - 264 7000/7006
FAX: 033 - 345 5252 (GF)

MASTER OF THE EASTERN CAPE
HIGH COURT, MTHATHA
TEL: 047 – 531 2361/047 – 532 3201
047 – 531 2120
FAX: 047 – 531 0980 OR 047-532 2040

MASTER OF THE KWAZULU-
NATAL HIGH COURT, DURBAN
TEL: 031 - 306 0123
FAX: 031 - 306 0126

MASTER OF THE EASTERN CAPE
HIGH COURT, PORT ELIZABETH
TEL: 041 - 403 5100
FAX: 041 - 403 5117

www.justice.gov.za

JUSTICE COLLEGE
Private Bag X 659 PRETORIA, 0001
Tel: 012 320 0208 / 0209 / 0211 / 0213 / 0214 / 0218
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