

INTRODUCTION

The Chartered Institute of Management Accountants (CIMA) acknowledges the need for the provision of information regarding our members' role and function as Commissioners of Oaths in the public sector. We have therefore prepared this brief guide which will enable members to utilise and understand this vital role.

In Government Gazette R732 dated 20 August 2010, it was approved that Associates and Fellows of the Chartered Institute of Management Accountants are now **ex officio (by reason of the designation they hold)** Commissioners of Oaths in terms of section 6 of the Justices of Peace and Commissioners of Oaths Act, 1963 (Act No. 16 of 1963). In terms of this *ex officio* status, CIMA membership must be maintained in order to retain the Commissioner of Oath status.

The Act states that the Minister may, by notice in the Gazette, designate, amend or withdraw the holder of any office as a Commissioner of Oaths for any area specified in such notice, in order for such person to become an *ex officio* Commissioner of Oaths.

1. HOW TO PERFORM AN OATH OR AFFIRMATION

- a. Any Commissioner of Oaths may administer an oath or affirmation to or take a solemn or attested declaration from any person, provided that that person is willing to make the oath or affirmation or declaration and provided that he is not so prohibited under the Act.
- b. The person signing the declaration, i.e. the deponent, must sign in the presence of the Commissioner of Oaths.
- c. Once signed, the Commissioner of Oaths must certify that the deponent has acknowledged that he knows and understands the contents of the declaration and state the manner, date and place of taking the declaration.
- d. Before a Commissioner of Oaths administers to any person the oath or affirmation prescribed by Regulation 1 of the Act, he shall ask the deponent:
 - whether he knows and understands the contents of the declaration;
 - whether he has any objection to taking the prescribed oath; and
 - whether he considers the prescribed oath to be binding on his conscience.
- e. If the deponent acknowledges that he knows and understands the contents and has no objection to taking the oath, the Commissioner of Oaths may administer the oath. Should he object to taking the oath, then an affirmation may be administered.

An **oath** is administered by causing the deponent to utter the following words:
"I swear that the contents of this declaration are true, so help me God".

An **affirmation** is administered by causing the deponent to utter the following words:
"I truly affirm that the contents of this declaration are true".

- f. He must then sign the declaration, print his full name and business address below his signature, state his designation and office held by him as he holds his appointment *ex officio*, all of which must appear on the stamp. No fee can be charged for administering any oath or affirmation or attesting any declaration.
- g. A Commissioner of Oaths cannot administer an oath or affirmation relating to a matter in which he has an interest.
- h. The following is an example of the **certification paragraph** to be used by a Commissioner of Oaths:
- i. *“I certify that the DEPONENT has acknowledged that he/she knows and understands the contents of this affidavit, that he/she does not have any objection to taking the oath, and that he/she considers it to be binding on his/her conscience, and which was sworn to and signed before me at _____ on this the _____ day of _____ 20XX, and that the administering oath complied with the regulations contained in Government Gazette No. R 1258 of 21 July 1972, as amended.*

The following is an example of your Commissioner of Oaths Stamp:

 Ex officio COMMISSIONER OF OATHS (RSA)
 (Name)
 (Associate/Fellow)Chartered Management Accountant
 (Full Business address)

2. HOW TO CERTIFY A DOCUMENT TO BE A TRUE COPY

A document can be certified to be a true copy by a Commissioner of Oaths by verifying the copy against the original and by affixing the words:

‘I certify that this document is a true copy of the original which was examined by me and that, from my observations, the original has not been altered in any manner.’

OR

‘Certified a true copy of the original’

This stamp must be used in conjunction with your Commissioner of Oaths stamp and your signature.

 Ex officio COMMISSIONER OF OATHS (RSA)
 (Name)
 (Associate/Fellow)Chartered Management Accountant
 (Full Business address)

3. STAMPS

Commissioner of Oaths stamps can be purchased at stationery shops but may also be custom made. Following are two examples:

3.1 ADMINISTRATION OF AN OATH OR AFFIRMATION

I certify that the DEPONENT has acknowledged that he/she knows and understands the contents of this affidavit, that he/she does not have any objection to taking the oath, and that he/she considers it to be binding on his/her conscience, and which was sworn to and signed before me and that the administering oath complied with the regulations contained in Government Gazette No. R 1258 of 21 July 1972, as amended.

SIGNATURE FULL NAMES

Commissioner of Oaths

(Associate/Fellow)Chartered Management Accountant ex officio: Republic of South Africa

Date: _____

Place: _____

Business Address: _____

3.2 CERTIFICATION OF DOCUMENTS

Certified a true copy of the original document.

OR

I certify that this document is a true copy of the original which was examined by me and that, from my observations, the original has not been altered in any manner.

SIGNATURE FULL NAMES

Commissioner of Oaths

(Associate/Fellow)Chartered Management Accountant ex officio: Republic of South Africa

Date: _____

Place: _____

Business Address: _____