

**FINANCIAL DELEGATION OF POWERS,
ACTIVITIES AND DUTIES IN RESPECT OF THE
TREASURY REGULATIONS**

Issued in terms of Section 44 of the Public Finance Management
Act, Act 1 of 2009 (PFMA)

2017/18

Financial delegation of powers,
activities and duties in respect of the
Treasury regulations – [2017/18]

FINANCIAL MANAGEMENT DELEGATIONS

LIMPOPO PROVINCIAL TREASURY

In accordance with the powers vested in me by -

- (a) the Public Finance Management Act, Act 1 of 1999, as amended by Act 29 of 1999 ; and
- (b) the Treasury Regulations, 2005, promulgated in terms of Section 76 of the said Act.

I, GAVIN PRATT, delegate the powers and duties vested in me to a holder of a post or specific post in Treasury as set out in the PFMA and Treasury Regulations, read in conjunction with the general conditions set out herein under.

SIGNED AT PONOKU ANE ON THIS 3rd DAY OF April 2017

GC PRATT
LIMPOPO PROVINCIAL TREASURY

**Financial delegation of powers,
activities and duties in respect of the
Treasury regulations – [2017/18]**

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1.1 General definitions

- 1.1.1 In these financial delegations, unless the context indicates otherwise, a word or expression to which a meaning has been given, has the same meaning, and –

"Accounting Officer" means the Head of Department

"Act" means the Public Finance Management Act, Act 1 of 1999 (as amended)

"Budget manager" means an employee who has been designated in writing to manage and administer all resources allocated to an activity within a sub programme

"Chief Financial Officer" means the employee designated in terms of Treasury Regulation 2.1.1

"Department" means a government department listed under Schedule 1 of the Public Service Act

"Executive Authority" means the MEC

"Programme" means one of the main segments into which the Department's Vote is divided

"Programme manager" means an employee designated to manage and oversee the financial affairs of a programme

"Sub programme" means a main segment of a programme

"DDG" means Deputy Director General

"CD" means Chief Director

"DD" means Deputy Director

"AD" means Assistant Director

1.2 Application

- 1.2.1 These financial delegations apply to all employees of the Department, unless indicated otherwise.

1.3 Date of commencement

- 1.3.1 These financial delegations take effect from the date approved by the Accounting Officer.

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 3
INTERNAL CONTROLS- Audit Committees

(1) Item	(2) Reference to Treasury Regulation	(3) Description of powers, activities and duties that are delegated	(4) Associated Risk	(5) Office / Division / Programme / Chief Directorate / Directorate	(6) Delegated to Designation or position delegated to	(7) Sub-delegated to designation or position	(8) Conditions/limitations/Remarks
1.	3.1.2	Appoint audit committee members after consultation with the Executive Authority.		Office of the Head of Department : Accounting officer			Authority is not delegated. The Accounting officer retains the power.
2.	3.1.5	Disclose the membership of the Audit Committee in the annual report.		Branch: Internal Audit	Branch: Internal Audit	CD: Internal Audit	None
3.	3.1.8	Develop and maintain the Audit Committee's terms of reference.		Office of the HOD Branch: Financial Governance	Accounting officer Provincial Accountant General		The implementation is subject to the approval of the Accounting Officer.
4.	3.1.9	Disclose in the Department's annual report whether or not the audit committee has adopted a formal terms of reference and if so, whether the committee satisfied its responsibilities for the year, in compliance with its terms of reference.		Branch: Financial Governance	Provincial Accountant General	Director: Norms and Standards	None
5.	3.1.12	Implement recommendations from the Audit Committee.		Office of the HOD All branches	Accounting Officer Chief Financial Officer All Program Managers	Director : supply chain management Director : accounting Director: financial accounting	Approval of the recommendations to be given by the accounting officer Such recommendations will be implemented by relevant managers depending on components reviewed by the audit committee.

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions / limitations / Remarks (8)
						Other relevant directorates.	

**Treasury Regulations Chapter 3
INTERNAL CONTROLS (continued)**

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions / limitations / remarks (8)
6.	3.1.16	Arrange that the Audit Committee meets at least annually with the Auditor-General to ensure that there are no unresolved issues of concern.		Directorate: Norms and Standards	Directorate: Norms and Standards	CD: Accounting Services	None
7.	3.2.1	Conduct risk assessments regularly to identify emerging risks.		Directorate: Enterprise Risk management	Chief risk officer Head of internal audit	Director: risk management Director: internal audit Director: internal control	<ul style="list-style-type: none"> The strategy must be clearly communicated to all employees to ensure that the risk management strategy is incorporated into the language and culture of the institution. All units are responsible for maintaining their own risk registers that should be revised and updated after risk is responded to.
8.	3.2.2	Establish and maintain an Internal Audit Function.		Office of the HOD	Accounting officer		Authority rest with the accounting officer, no power delegated.
9.	3.2.5	Ensure that the purpose, authority and responsibility of the internal audit function, in consultation with the Audit		Branch: Internal Audit	CD: Internal Audit	Director: Internal Audit	None

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

	<p>c) plans indicating the proposed scope of each audit in the annual internal audit plan; and d) quarterly reports to the Audit Committee detailing its performance against the annual internal audit plan, to allow effective monitoring and possible intervention.</p>		<p>Chief Directorate: Financial Management</p>	<p>Chief Financial Officer</p>	<p>Director: Financial Accounting Director: Management Accounting</p>	
<p>12.</p>	<p>3.2.8</p>	<p>Assess operational procedures and monitoring mechanisms over all transfers made and received, including transfers in terms of the annual Division of Revenue Act.</p>	<p>Branch: Internal Audit/ Su-Directorate: Internal Controls</p>	<p>CD: Internal Audit Deputy Director: Internal Control and Compliance</p>	<p>Director: Internal Audit Deputy Director: Internal Control and Compliance</p>	
<p>13.</p>	<p>3.2.11</p>	<p>Assist the Accounting Officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and efficiency, and by developing recommendations for enhancements or improvement.</p>				

**Treasury Regulations Chapter 3
INTERNAL CONTROLS (continued)**

(1) Item	(2) Reference to Treasury Regulation	(3) Description of activities and duties that are delegated	(4) Associated Risk	(5) Office / Division / Programme / Chief Directorate / Directorate	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	(8) Conditions/limitations/remarks
14.	3.2.12	Evaluate and develop recommendations for the enhancement and improvement of processes through which: a) Objectives and values are established and communicated; b) The accomplishment of objectives is monitored; c) Accountability is ensured; and d) Corporate values are preserved.		Branch: Internal Audit	CD: Internal Audit Manager: Internal Control and Compliance	Director: Internal Audit Deputy Director: Internal Control and Compliance	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 4
Financial misconduct

		Delegated to					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Item	Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/remarks
15.	4.1.1	Conduct an investigation if an official is alleged to have committed financial misconduct and if confirmed ensure that a disciplinary hearing is held in accordance with the relevant prescripts and agreements applicable in the public service.		Chief Directorate: Corporate Services Management	CD & Director :Corporate Services Management Director: Legal Services Deputy Director: Internal Audit/Forensic Audit	Deputy Director: Labour Relations	
16.	4.2.1	Advise the Executive Authority, National Treasury and the Auditor-General of any criminal charges it has laid against any person in terms of section 86 of the Public Finance Management Act.		Office of the HOD	HOD	Not Delegated	Authority rest with the Accounting Officer. No power delegated to other officials.
17.	4.3.1	Report to the Executive Authority, the Department of Public Service and Administration and the Public Service Commission on the outcome, as soon as the disciplinary proceedings are completed.		Office of the HOD	HOD	Not Delegated	Authority rest with the Accounting Officer. No power delegated to other officials.
18.	4.3.3	Report to the Executive Authority, National Treasury, the Department of Public		Office of the HOD	HOD	Not Delegated	Authority rest with the Accounting Officer. No power delegated to other officials.

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 5
Strategic planning

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Delegated to			Conditions/limitations/remarks (8)
				Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	
20.	5.1.1	Prepare a strategic plan that is consistent with the period covered by the Medium Term Expenditure Framework for approval by the Executive Authority.		Office of the HOD	Accounting officer	All programme managers	<p>The strategic plan must:</p> <p>a) Comply with the requirements as prescribed by Treasury Regulation 5.2.3; and</p> <p>b) Form the basis for the annual reports of the Accounting Officer as required by sections 40(1)(d) and (e) of the Public Finance Management Act.</p> <p>The submission of the Department's strategic plan to the Executive Authority must be made through and is subject to the approval of the Accounting Officer.</p>
21.	5.3.1	Establish procedures for quarterly reporting to the Executive Authority in order to facilitate effective performance monitoring, evaluation and corrective action.		Office of the HOD Directorate: Strategic Operations	Accounting Officer	Director: Strategic Operations	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 6
Budgeting and related matters**

(1) Item	(2) Reference to Treasury Regulation	(3) Description of powers, activities and duties that are delegated	(4) Associated Risk	(5) Office / Division / Programme / Chief Directorate / Directorate	(6) Designation or position delegated to	(7) Sub-delegated to designation or position	(8) Conditions/limitations/r emarks
22.	6.1.1	Comply with any annual budget circulars issued by National Treasury.		Chief Directorate: Financial Management	Chief Financial Officer	Director: budget/management accounting Deputy Director: Budget/management accounting	
23.	6.1.3	Ensure that the budget submission for the vote includes appropriate supporting information in respect of institutions and public entities receiving transfer payments from the Department.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Budget/management accounting Deputy Director: Budget/management accounting	
24.	6.2.1	Ensure that the annual budget documentation, as presented to Legislature conform to the formats as determined by National Treasury.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Budget/management accounting Deputy Director: Budget/management accounting	With concurrence of the Head of Department
25.	6.3	Comply with all relevant prescripts regulating virement.		Office of the HOD Chief Directorate: Financial Management	Accounting Officer Chief Financial Officer	Director: Budget/management accounting Deputy Director: Budget/management accounting	Approval to be obtained from the Head of Department.

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26.	6.4	Comply with all relevant prescripts regulating rollovers.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Director: management accounting Deputy Director: Budget /management accounting	
27.	6.5	Co-ordinate and facilitate processes where functions are transferred between votes.	Office of the HOD Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Director: management accounting Director: asset management	
28.	6.6	Comply with all relevant prescripts regulating additional funds through an adjustments budget.	Chief Directorate: Financial Management	Chief Financial Officer	Director: budget planning/management accounting Deputy Director: Budget planning/management accounting	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 7
Revenue management**

		Delegated to					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/remarks
29.	7.2.1	Manage revenue efficiently and effectively by developing and implementing appropriate processes that provide for the identification, collection, recording, reconciliation and safeguarding of information about revenue.	(4)	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Manager: Banking/debt management Assistant Director: Banking/debt management	
30.	7.3.1	Review, at least annually when finalising the budget, all fees, charges or the rates, scales or tariffs of fees and charges that are not, or cannot, be fixed by any law and that relate to revenue accruing to a fund.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Deputy Director: Financial Accounting	

**Treasury Regulations Chapter 8
Expenditure management**

		Delegated to					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/remarks
31.	8.1.1	Establish internal procedures and internal control measures	(4)	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting/expenditure management	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

		for payment approval and processing.							
32.	8.2.1	Designate in writing to employees who may authorise the commitment or spending of public money (budget managers and others).		Office of the HOD	Accounting Officer	Deputy Director: Financial Accounting/expenditure management Not Delegated			

**Treasury Regulations Chapter 8
Expenditure management (continued)**

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Delegated to				Conditions/limitations/r emarks (8)
				Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)		
33.	8.2.3	Settle all payments due to creditors within 30 days from receipt of invoice.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting/expenditure management		
		Approval to pay creditors invoice for goods and services rendered (process delegation)		Chief Directorate: Financial Management	Chief Financial Officer	Deputy Director: Financial Accounting/expenditure management Director/ DD/ AD/ /Senior state accountants		No limit

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/remarks	
34.	8.3.1 Ensure that activities relating to the authorisation of appointments, the authorisation of payments and the recording of those payments may not be performed by the same person.		Chief Directorate: Financial Management	Chief Financial Officer			
35.	8.3.2 Ensure that the costs related to compensation of employees, as well as promotion and salary increases, can be met within the budgetary allocation.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Management Accounting		
36.	8.3.4 Certify on the date of payment that all persons listed on the payroll report are entitled to payment.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting/expenditure management Deputy Director: Financial Accounting/Payroll Admin All programme managers, CD and Director		
37.	8.3.5 Return all payroll reports to the Chief Financial Officer within 10 working days after being certified.		Chief Directorate: Financial Management	Chief Financial Officer			
38.	Approval of requisition forms/memorandum of goods and services and General Payment Voucher to incur expenditure on behalf of a main division of the Vote		All programmes	CFO DDGs CDs Directors	Not sub-delegated	R5m R200k R100k R50k	
	Allocation of fixed limit telephone facilities/ Approval of airtime above policy limit		Chief Directorate: Financial Management	Chief Financial Officer	Not sub delegated	As per policy	
	Allocation of cellular phones for all levels of officials		Chief Directorate: Financial Management	Chief Financial Officer	Not sub delegated	As per policy	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

		Delegated to					
Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/r emarks (8)
		Approval of advances on S & T		Chief Directorate: Financial Management	Chief Financial Officer	Not sub-delegated	As per policy

**Treasury Regulations Chapter 9
Unauthorised, irregular, fruitless and wasteful expenditure**

		Delegated to					
Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/r emarks (7)
39.		Exercise all reasonable care to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Director: budget/management accounting Director: SCM	
40.	9.1.1				Chief Risk Officer Head of Internal Audit		
41.		Develop, implement and maintain effective, efficient and transparent processes of financial management.		Chief Directorate: Financial Management	All programmes Chief Financial Officer	Director: Financial Accounting Director: Supply chain management/asset management	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 11
Management of debtors

		Delegated to					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/r emarks	
45.	11.2.1	Take effective and appropriate steps to limeously collect all money due to the Department, maintain proper accounts and records for all debtors, including amounts received in part payment and referral of a matter to the State Attorney, where economical, to consider a legal demand and possible legal proceedings in a court of law.		Chief Directorate: Financial Management	Chief Financial Officer	Director :Financial Accounting: Revenue management/debt management DD :Financial Accounting: Revenue management/debt management AD: Financial Accounting: Revenue management/debt management	
46.	11.3.1	Grant approval for the recovery of debts by instalments.		Office of the HOD	Accounting Officer	Not Delegated	Final approval of the Accounting Officer
47.	11.4.1	Grant approval to write-off debts owing to the state. Indicate thresholds as per the policy		Office of the HOD	Accounting Officer	Not Delegated	Final approval of the Accounting Officer

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 12
Management of losses and claims**

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated risk (4)	Delegated to			Conditions/limitations/r remarks (8)
				Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	
48.	12.2.1	Grant approval to accept liability for any loss or damage suffered by another person, which arose from an act or omission of an employee as a claim against the state.		Office of the HOD	Accounting Officer	Not Delegated	Final approval of the Accounting Officer
49	12.2.2	Grant approval to recover a loss as a result of an omission from an employee where that employee has forfeited his/her cover.		Office of the HOD	Accounting Officer	Not Delegated	Consult policy and procedures
50.	12.2.4	Grant written approval to the State Attorney to obligate funds of the Department.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations.
51.	12.3.1	Initiate claims by the Department against other persons.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations.
52	12.4.1	Grant approval to settle claims by employees against the Department.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations.

**Treasury Regulations Chapter 12
Management of losses and claims (continued)**

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Delegated to			Conditions/limitations/r emarks (8)
				Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	
53.	12.5.1	Grant approval to recover losses or damages resulting from criminal acts or omissions from the responsible person.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations.
54.	12.5.2	Write off losses or damages arising from criminal acts or omissions.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations.
55.	12.6.1	Grant approval to write off losses and damages that result from <i>vis major</i> and other unavoidable causes.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations.

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 12
Management of losses and claims (continued)

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Delegated to			Conditions/limitations/remarks (8)
				Office / Division / Programme / Chief Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	
56.	12.7.1	Grant approval to recover losses or damages suffered by the Department because of an act committed or omitted by an employee, if he/she is liable in law.	(4)	Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations (management of losses and claims) Accounting Officer to receive advice from the following chief directorate regarding these provisions: -Chief Financial Officer 1. Internal controls/fraud & losses management. 2. Financial accounting/revenue & debt management

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated	Associated Risk (4)	Delegated to			Conditions/limitations/remarks (8)
				Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	
57.	12.7.2	Determine the amount of the loss or damage and, in writing, request that official to pay the amount within 30 days or in reasonable instalments.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations (management of losses and claims) Accounting Officer to receive advice from the following chief directorate regarding these provisions: -Chief Financial Officer 1. Internal controls/fraud & losses management. 2. Financial accounting/revenue & debt management
58.	12.7.3	Waive a claim against an employee if the conditions mentioned under Treasury Regulation 12.2.1(a) to (g) are not applicable.		Office of the HOD	Not delegated		Approval limited to the Accounting officer as imposed by Treasury Regulations (management of losses and claims)

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 13
Loans guarantees and other commitments**

Delegated to							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/remarks	
59.	13.1.2	Ensure that no employee in the Department or any other person borrows money on behalf of the Department, or issues an unauthorised guarantee, security or indemnity.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Director: budget/management accounting	
		Approval to issue housing guarantees		Chief Directorate: Corporate Services	CD: Corporate services	Not sub-delegated	
60.	13.1.4	Report on all known contingent liabilities in the Department's annual report.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting All programme managers	
61.	13.2.4	Enter into lease transactions for conducting the Department's business.		Chief Directorate: Financial Management	Chief Financial Officer	Director:SCM	Consider conditions as imposed by Practice note 05 of 2006/2007 and other conditions imposed by the departments policies

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 15
Banking, cash management and investment**

Delegated to							
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Item	Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/remarks
62.	15.2.4	Request approval for one sub-account from National Treasury if the Department necessitates a separate bank account within the Paymaster-General account.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting	
63.	15.5.1	Ensure that all revenue received is deposited into the Paymaster-General account daily or, for amounts less than R500, as soon as practicable.		Directorate: Financial Management	Deputy Director: Revenue management/cashier & banking services	AD: Financial Accounting: Revenue management/cashier & banking services.	No Limit
64.	15.7.1	Submit funds requisitions to Treasury, in accordance with approved cash flow estimates.		Chief Directorate: Financial Management	Chief Financial Officer	Director: budget/Management Accounting	
		Monthly requisition of funds from Treasury to be transferred to the PMG Account		Chief Directorate: Financial Management	Chief Financial Officer	No sub-delegation	
65	15.8.1	Surrender to Treasury any unexpended voted money, for redepositing into the Exchequer bank account of the revenue fund at the end of each financial year, and after the books of account of the Department have been closed.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Director: budget/Management Accounting	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

66.	15.10.1.1	Establish systems, procedures, processes and training and awareness programmes to ensure efficient and effective banking and cash management.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting: revenue management	
67.	15.10.2.1	Submit annually to Treasury a breakdown of anticipated revenue and expenditure in the predetermined format.	Corporate Services Chief Directorate: Financial Management	Chief Financial Officer	Director: Management Accounting	

**Treasury Regulations Chapter 15
Banking, cash management and investment (continued)**

			Office / Division / Programme / Chief Directorate / Directorate (4)	Delegated to Designation or position delegated to (5)	Sub-delegated to designation or position (6)	Conditions/limitations/remarks (7)
68.	15.10.2.4	Motivate to Treasury to adjust the approved projections.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Budget/management accounting	Motivation to be performed by the accounting officer as imposed by Treasury Regulations
69.	15.11.2	Grant approval to an employee for the safekeeping of private money or personal possessions in a state safe or strongroom in the course of official duty.	Chief Directorate: Financial Management	Chief Financial Officer	Not delegated	
70.	15.12.1	Assign, in writing, employees who may approve warrant vouchers, cheques or electronic payments.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting	Consider department's policies and procedures.

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 16A
Supply chain management**

		Delegated to					
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
	Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Associated Risk	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/r emarks
71.	16A3.1	Develop and implement an effective and efficient supply chain management system for acquiring goods and services.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Acquisition management DD: Supply Chain Management: Acquisition management AD: Supply Chain Management: Acquisition management	Goods and services less than R500k
		Procurement of goods and services less than R500k where less than three (3) quotations were obtained		Chief Directorate: Financial Management	Chief Financial Officer	Not sub-delegated	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

72.		Develop and implement an effective and efficient system for disposing and letting of departmental assets.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Disposal management DD: Supply Chain Management: Disposal management AD: Supply Chain Management: Disposal management	
73	16A4.1	Establish a separate supply chain management unit within the Office of the Chief Financial Officer, to implement the Department's supply chain management system.		Office of the Director General	Not Delegated		Limitation in terms of the PFMA
74.	16A5.1	Ensure that the employees responsible for implementing the supply chain management system are trained and deployed in accordance with the requirements of the Framework for Minimum Training and Deployment issued by National Treasury.		Chief Directorate: Financial Management	Chief Financial Officer	None	Not sub delegated as the authority remains with the Chief Financial Officer

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

75.	16A6.1	Ensure that the procurement of goods and services, either by way of quotations or through a bidding process, must be within the threshold values as determined by Treasury.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Demand/acquisition management DD: Supply Chain Management: Demand/acquisition management	
		Persons to sign departmental orders generated on FINEST System or by hand if required		Chief Directorate: Financial Management	Chief Financial Officer	AD: Orders and requisitions DD: Orders and requisitions/ Director:SCM	R300k No limit

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 16A
Supply chain management (continued)**

(1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Delegated to			Conditions/limitations/r remarks (7)
				Office / Division / Programme / Chief Directorate / Directorate (4)	Designation or position delegated to (5)	Sub-delegated to designation or position (6)	
76.	16A6.2(a)	Ensure that bids are adjudicated through a bid adjudication committee.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management:	
77.	16A6.2(b)	Establish, compose and appoint bid committees.		Office of the HOD	Not Delegated		Accounting Officer to appoint the Bid Adjudication Committee in terms of the Code of conduct of the BAC
78.	16A6.2(c)	Select bid adjudication committee members		Office of the HOD	Not Delegated		Accounting Officer to appoint the Bid Adjudication Committee in terms of the Code of conduct of the BAC
79.	16A6.2(d)	Grant approval for bidding and supply chain procedures.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Acquisition management	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 16A
Supply chain management (continued)

Item no (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associa ted Risk (4)	Delegated to			Sub-delegated to designation or position (7)	Conditions/limitations/r emarks (8)
				Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Not Delegated		
80.	16A6.2(e)	Approve the bid adjudication committee recommendations.		Office of the HOD	Not Delegated		Accounting officer to retain the power.	
81	16A6.3(a)(i)	Ensure that bid documentation and the general conditions and special conditions of a contract are in accordance with the instructions of the National Treasury		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Contract management		
82.	16A6.3(b)	Ensure that bid documentation includes evaluation and adjudication criteria, including the criteria prescribed in terms of the Preferential Procurement Policy Framework Act and the Broad Based Black Economic Empowerment Act.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management:		
83.	16.A.6.3(c)	Grant approval to advertise urgent bids for periods shorter than 21 days.		Office of the HOD	Not Delegated		Accounting Officer to retain power in terms of the Treasury Regulations.	
84.	16A6.3(d)	Ensure that bids awarded are published in the Government Tender Bulletin and other media by means of which bids were advertised.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Acquisition management		

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 16A
Supply chain management (continued)

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associa ted Risk (4)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to		
					Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/r emarks (8)
85.	16A6.3(e)	Ensure that contracts relating to information technology are prepared in accordance with the State Information Technology Act (SITA) and any other regulations made in terms of that Act.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: DD: Supply Chain Management: demand/acquisition management	
86.	16A6.3(g)	Ensure that the instructions issued by Treasury in respect of the appointment of consultants are complied with.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management:	Refer to conditions and limitations as contained in Practice Note 3 of 2003
87	16A6.4	Grant approval to procure goods or services including the appointment of consultants by other means where in a specific case it is impractical to invite the required quotations or competitive bids.		Office of the HOD	Not Delegated		Accounting officer retains the power as per conditions imposed by treasury regulations
88.	16A6.5	Ensure that where there is a transversal contract in place, no bids are solicited for the same or similar product or service during the tenure of the transversal term contract.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Contract management	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

89.	16A7.2	Grant approval to transfer movable assets free of charge to other departments, constitutional institutions or public entities by means of formal vouchers.	Chief Directorate: Financial Management	Chief Financial Officer	Director: SCM	Approval of such transfer should be approved by the Accounting Officer.
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**Treasury Regulations Chapter 16A
Supply chain management (continued)**

		Delegated to					
Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate / Directorate (4)	Designation or position delegated to (5)	Sub-delegated to designation or position (6)	Conditions/limitations/remarks (7)
90.	16A7.7	Grant approval to dispose of, or transfer computer equipment to any state institution involved in education and/or training free of charge.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management:	Approval of such disposal should be obtained from the Accounting Officer
91.	16A9.1(a)	Take all reasonable steps to prevent abuse of the supply chain management system.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management	All cases of abuse are reported to HOD on a regular basis
92	16A9.1(b)	Investigate, when justified, any allegations against an employee or other role player of corruption, improper conduct, or failure to comply with the supply chain management system.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management DD: Labour Relations	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

93	16A9.1(c)	Ensure that National Treasury's database has been properly checked prior to awarding any contract.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management:	
94.	16A9.1(d)	Grant approval to reject any bid from a supplier who fails to provide written proof from the South African Revenue Service that the supplier either has no outstanding tax obligations or has made arrangements to meet outstanding tax obligations.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management	
95.	16A9.1(e)	Grant approval to reject a proposal for the award of a contract if the recommended bidder has committed a corrupt or fraudulent act in competing for the particular contract.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 16A
Supply chain management (continued)

		Delegated to					
Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/r emarks (8)
96	16A9.1(f)	Grant approval to cancel a contract awarded to a supplier of goods or services if the supplier committed any corrupt or fraudulent act during the bidding process or the execution of that contract or if any official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of that contract that benefited that supplier.		Office of the HOD	Not Delegated		The Accounting Officer has the authority to exercise this responsibility in terms of the Treasury Regulations
97.	16A9.2	Grant approval to disregard the bid of any bidder if a bidder, or any of its directors have abused the Department's supply chain management system or have committed fraud or any other improper conduct in relation to the system or have failed to perform on any previous contract.		Office of the HOD	Not delegated		
98.	16A11.1	Submit to Treasury such supply chain management information in the format and intervals as may be required.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management	

**Treasury Regulations Chapter 17
Basic accounting records and related issues**

(1) Item	(2) Reference to Treasury Regulation	(3) Description of powers, activities and duties that are delegated	(4) Associated Risk	(5) Office / Division / Programme / Chief Directorate / Directorate	(6) Designation or position delegated to	(7) Sub-delegated to designation or position	(8) Conditions/limitations/remarks
99.	17.1.2	Ensure that the sources of transactions are readily identifiable, amounts included in the control accounts are, each month, cleared and correctly allocated to the relevant cost centres, monthly reconciliations are performed to confirm the balance of each account, and reports are provided about uncleared items on a monthly basis, should it be necessary, in exceptional cases, to account for revenue and expenditure transactions in control accounts.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting DD: Cash and debt	
100.	17.1.3	Certify, in each month's section 40(4) report, that the forecast/projection for the remainder of the financial year adequately makes provision for all amounts not yet cleared from clearing and suspense accounts.		Chief Directorate: Financial Management	Chief Financial Officer	Not sub delegated	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

**Treasury Regulations Chapter 17
Basic accounting records and related issues (continued)**

		Delegated to					
Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/r emarks (8)
101.	17.2.1	Retain all financial information in its original form, subject to the provisions of national legislation.		Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Director: Supply Chain Management Director: Management Accounting	

**Chapter 18
Monthly and annual reports**

		Delegated to					
Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated risk (4)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/r emarks (8)
102.	18.1.1	Comply with the reporting requirements of the annual Division of Revenue Act in addition to the reporting		All programmes Corporate Services	Programme manager Chief Financial Officer	Director: Financial Accounting	Programme managers must submit such information to the Chief Financial Officer for

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/118]

	requirements of sections 40(4)(b) and (c) of the Act.	Chief Directorate: Financial Management	Director: Management Accounting	consolidation and submission purposes.
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**Treasury Regulations Chapter 21
Gifts, donations and sponsorship**

Delegated to							
Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Associated Risk (4)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
103.	21.1.1	Approve the granting of gifts, donations and sponsorships by the Department.		Office of the HOD	Not delegated		The Accounting Officer may approve such up to R100 000 as stipulated in Treasury Regulations.
104.	21.2.1	Approve the acceptance of any gift, donation or sponsorship to the Department, whether such gifts, donations or sponsorships are in cash or kind.		Office of the HOD	Not delegated		The Accounting Officer is prohibited to accept any gifts, donations and sponsorships from any other organ of the state or private party as stipulated in practice note 04 of 2006/2007 (illegal use of resources)
105.	21.3.1	Obtain approval from National Treasury before the Department offers or accepts any gift of immovable property.		Office of the HOD	Not delegated		

**Treasury Regulations Chapter 22
Payments and remissions as an act of grace**

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Delegated to				Conditions/limitations/r emarks (8)
			Associated Risk (4)	Office / Division / Programme / Chief Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	
106.	22.1.1	Grant approval for payments and remissions as an act of grace or favour.		Office of the HOD	Not Delegated		Accounting may approve such act of grace or favour up to R100 000 as stipulated by Treasury Regulations

**Treasury Regulations Chapter 23
Government payroll deductions**

Item (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Delegated to				Conditions/limitations/r emarks (8)
			Associated Risk (4)	Office / Division / Programme / Chief Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	
107.	23.2.2	Certify before a benefit, collective agreement, state or statutory deduction is processed on PERSAL, that the deduction is due and that no portion of it is a discretionary deduction.		Corporate Services Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

108.	23.2.3	<p>Ensure that the documentation presented by the judgement creditor or his/her attorney <i>inter alia</i> reflects, as contemplated in this Act, that the employee has given written consent to the issuing of the order or that a court has authorised it and that this authorisation has not been suspended, or that the official has first been sent a registered letter advising him/her of the amount of the judgement debt and costs, and warning that an emoluments attachment order will be issued if this amount is not paid within ten days of the date of its posting.</p>	Corporate Services Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting DD: Payroll Officer	
109.		<p>Ensure that after the deduction, the employee will have sufficient means for maintenance for him/herself and any dependants where such certification is for an emoluments attachment order issued against an employee in terms of section 65J of the Magistrates' Court Act (Act 32 of 1944).</p>	Corporate Services Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2017/18]

Treasury Regulations Chapter 23
Government payroll deductions (continued)

(1)	(2)	(3)	(4)	Delegated to	
Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Association / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/r emarks
123.	23.2.4	Advise an employee of his/her right to approach the court to either rescind the order or amend it to affect only the balance of the salary after provision for such maintenance should the deduction not leave the employee with sufficient means for maintenance or for that of his/her dependants.	Directorate Accounting	Director Financial Accounting	



Head of Department

31/4/2017
DATE