

**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)

2019/20

Financial delegation of powers,
activities and duties in respect of the
Treasury regulations – [2019/20]

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 POWOKHANE ON THIS 1ST DAY OF April 2019

GAVIN PRATT
LIMPOPO PROVINCIAL TREASURY

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1. General definitions, application and date of commencement

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.

Treasury Regulations Chapter 3
INTERNAL CONTROLS - Audit Committees

1. Reference to Treasury Regulation (1)	(2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/Remarks (8)
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: Financial Governance	Provincial Accountant General	Director: Norms and Standards	None
3.	3.1.8	Develop and maintain the Audit Committee's terms of reference.	Office of the HOD	Accounting officer		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	Accounting Officer	Director : supply chain management	Approval of the recommendations to be given by the accounting officer
			All branches	Chief Financial Officer	Director : management accounting	Such recommendations will be implemented by relevant managers depending on components reviewed by the audit committee.
				All Program Managers	Director: financial accounting Other relevant directorates.	

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

(1) Reference to Treasury Regulation (2)	(3) Description of powers, activities and duties that are delegated	(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

Treasury Regulations Chapter 3
INTERNAL CONTROLS (continued)

(1) Reference to Treasury Regulation (2)	(3) Description of powers, activities and duties that are delegated	(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
6.	3.1.16	Directorate: Norms and Standards	Director: Norms and Standards	CD: Accounting Services	None
7.	3.2.1	Directorate: Enterprise Risk management	Chief risk officer Head of internal audit	Director: risk management Director: internal audit	<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	Office of the HOD	Accounting officer		Authority rest with the accounting officer, no power delegated.
9.	3.2.5	Branch: Internal Audit	Chief Audit Executive	Chief Director: Internal Audit	None

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	and be consistent with the Institute of Internal Audit and definition of internal auditing.				
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Treasury Regulations Chapter 3
INTERNAL CONTROLS - Internal Audit

1 Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
10.	3.2.6 Conduct internal audit in accordance with the standards set by the Institute of Internal Auditors.	Branch: Internal Audit	Chief Audit Executive	Chief Director: Internal Audit Director: Internal Audit Deputy Director: Internal Audit. Senior internal auditor Junior internal audit	None
11.	3.2.7 Prepare, in consultation with and approval by the Audit Committee: of a rolling three-year strategic internal audit plans.	Branch: Internal Audit	Chief Audit Executive	CD: Internal Audit	Authority rests with the Audit committee to give final approval of the plans and reports of Internal Audit.

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		<p>b) an annual internal audit plan for the first year of the rolling three-year strategic internal audit plan;</p> <p>c) plans indicating the proposed scope of each audit in the annual internal audit plan; and</p> <p>d) quarterly reports to the Audit Committee detailing its performance against the annual internal audit plan, to allow effective monitoring and possible intervention.</p>				
12.	3.2.8	<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>Chief Directorate: Financial Management</p>	<p>Chief Financial Officer</p>	<p>Director: Financial Accounting</p> <p>Director: Management Accounting</p>	<p>None</p>
13.	3.2.11	<p>Assist the Accounting Officer in maintaining efficient and effective controls by evaluating those controls to determine their effectiveness and by developing recommendations for enhancements or improvement.</p>	<p>Branch: Internal Audit/ Su-Directorate: Internal Control and compliance</p>	<p>Chief Audit Executive</p> <p>Deputy Director: Internal Control and Compliance</p>	<p>Chief Director: Internal Audit</p> <p>Director: Internal Audit</p> <p>Deputy Director: Internal Control and Compliance</p>	<p>None</p>

Treasury Regulations Chapter 3
INTERNAL CONTROLS (continued)

(1) Reference to Treasury Regulation	(2) Description of powers, activities and duties that are delegated	(3) Office / Division / Programme / Chief Directorate / Directorate	(4) Delegated to	(5) Designation or position delegated to	(6) Sub-delegated to designation or position	(7) Conditions/limitations/remarks	
14.	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	Delegated to	Chief Audit Executive	DD: Internal Control and Compliance	Chief Director: Internal Audit Director: Internal Audit Deputy Director: Internal Control and Compliance	None

Financial delegation of powers, activities and duties in respect of the Treasury regulations - [2019/20]

Treasury Regulations Chapter 4
Financial misconduct

1 Reference to Treasury Regulation (1) (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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: Security and Investigations Director: Legal Services Deputy Director: Internal Audit/Forensic Audit	Deputy Director: Labour Relations	None
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.

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18.	4.3.3	Report to the Executive Authority, National Treasury, the Department of Public Service and Administration and the Public Service Commission of the outcome of any criminal proceedings instituted against any person for financial misconduct in terms of section 86 of the Act.	Office of the HOD	HOD	Not Delegated	Authorily rest with the Accounting Officer. No power delegated to other officials.
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**Treasury Regulations Chapter 4
Financial misconduct (continued)**

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Office / Division / Programme / Chief Directorate / Directorate	Designation or position delegated to	Sub-delegated to designation or position	Conditions/limitations/remarks		
19.	4.3.4	Submit on an annual basis, to National Treasury and the Auditor-General a schedule of: a) the outcome of any disciplinary proceedings and/or criminal charges; b) the names and ranks of employees involved; and c) the sanctions and any further actions taken against these employees.	Corporate Services Chief Directorate	Director Human Resource Management	Not Delegated	None	

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

Treasury Regulations Chapter 5

Strategic planning

Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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	The strategic plan must: a) Comply with the requirements as prescribed by Treasury Regulation 5.2.3; and 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. 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.
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	None

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Treasury Regulations Chapter 6
Budgeting and related matters

1 Reference to Treasury Regulation (1)	2 Description of powers, activities and duties that are delegated (2)	3 Office / Division / Programme / Chief Directorate / Director (5)	4 Delegated to Designation or position delegated to (6)	5 Sub-delegated to designation or position (7)	6 Conditions/limitations/remarks (8)
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	None
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	None
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.
26.	6.4 Comply with all relevant prescripts regulating rollovers.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Director: management accounting	None

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27.	6.5	Co-ordinate and facilitate processes where functions are transferred between votes.	Office of the HOD Chief Director: Financial Management	Chief Financial Officer	Deputy Director: Budget /management accounting Director: Financial Accounting Director: management accounting Director: asset management	None
28.	6.6	Comply with all relevant prescripts regulating additional funds through an adjustments budget.	Chief Director: Financial Management	Chief Financial Officer	Director: budget planning/management accounting Deputy Director: Budget planning/management accounting	None

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Treasury Regulations Chapter 7

Revenue management

1 Reference to Treasury Regulation (1) (2)	Description of power, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting Manager: Banking/debt management Assistant Director: Banking/debt management	None
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	Deputy Director: Financial Accounting	None

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

Treasury Regulations Chapter 8

Expenditure management

1 Reference to Treasury Regulation (1) (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
31.	8.1.1 Establish internal procedures and internal control measures for payment approval and processing.	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting/expenditure management Deputy Director: Financial Accounting/expenditure management Deputy Director Generals Chief Directors	None
32.	8.2.1 Designate in writing to employees who may authorise the commitment or spending of public money	Office of the HOD	Accounting Officer	None	None

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

Treasury Regulations Chapter 8
Expenditure management (continued)

Reference to Treasury Regulation (1) (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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 Deputy Director: Financial Accounting/expenditure management	None
34. 8.3.1	Approval to pay creditors invoice for goods and services rendered (process delegation)	Chief Directorate: Financial Management	Chief Financial Officer	Director/ DD/ AD/ Senior state accountants	No limit
35. 8.3.2	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	Director Management Accounting	None
36. 8.3.4	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: Financial Accounting/expenditure management Deputy Director: Financial Accounting/ Payroll Administration	None
37. 8.3.5	Return all payroll reports to the Chief Financial Officer within 10	Chief Directorate: Financial Management	Chief Financial Officer	All programme managers, CD and Director	None

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1 + Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
38.	working days after being certified.	All programmes	CFO DDGs CDs Directors	Not sub-delegated	R5m R200k R100k R50k
	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	Chief Directorate: Financial Management	Chief Financial Officer	Not sub-delegated	As per policy
	Allocation of fixed limit telephone facilities/ Approval of overtime 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
	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

1 + Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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	None

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

40.				Chief Risk Officer Head of Internal Audit All programmes Chief Financial Officer	Director: budget/management accounting Director: SCM Director: Financial Accounting Director: Supply chain management/asset management Director: Management Accounting Director: Risk management	None
41.		Develop, implement and maintain effective, efficient and transparent processes of financial management.	Chief Directorate: Financial Management	Chief Risk Officer	Director: Risk management	None
42	9.1.3	Develop and implement effective, efficient and transparent processes of risk management. Determine the appropriateness of disciplinary steps against an official in terms of section 38(1)(g).	Director: Risk management Office of the HOD	CD: Corporate	Deputy Director: Labour Relations	None

Treasury Regulations Chapter 10
Asset management

			Delegated to			
(1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
43.	10.1.1	Implement proper control systems and preventative mechanisms to eliminate theft, losses, wastage and misuse of assets and to keep stock levels at an economical level.	Chief Directorate: Financial Management	Chief Financial Officer	Director: SCM Deputy Director: Asset management	None
44.	10.1.2	Develop, implement and maintain processes (whether manual or electronic) and procedures for the effective, efficient, economical and transparent use of the Department's assets.	Chief Directorate: Financial Management	Chief Financial Officer	Director: SCM Deputy Director: Asset management	None

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

Treasury Regulations Chapter 11
Management of debtors

		Delegated to				
1 (1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
45.	11.2.1	Take effective and appropriate steps to timeously 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	None
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

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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)	Delegated to		Conditions/limitations/remarks (9)
			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	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	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.

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

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)	Delegated to		Conditions/limitations/remarks (8)
			Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	
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.

Treasury Regulations Chapter 12

Management of losses and claims (continued)

Item Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to		Conditions/limitations/remarks (8)
			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.	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/traud & losses management. 2. Financial accounting/revenue & debt management
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/traud & 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)

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Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

Treasury Regulations Chapter 13
Loans guaranties and other commitments

			Delegated to			
(1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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	None
		Approval to issue housing guarantees	Chief Directorate: Corporate Services	CD: Corporate services	Not sub-delegated	None
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	None
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 – [2019/20]

Treasury Regulations Chapter 15
Banking, cash management and investment

		Delegated to				
(1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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	None
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 Accounting	Deputy Director: Financial Accounting; 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. Monthly requisition of funds from Treasury to be transferred to the FMG Account	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting	None
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	None
66.	15.10.1.1	Establish systems, procedures, processes and training and	Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting	None

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

		awareness programmes to ensure efficient and effective banking and cash management.			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	None

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

(1)	(2)	(3)	Office / Division / Programme / Chief Directorate / Director (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	None
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.

Treasury Regulations Chapter 16A
Supply chain management

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

1 Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
71.	16A3.1 Procurement of goods and services less than R500k	Chief Directorate: Financial Management	Chief Financial Officer Director: SCM	Director: Supply Chain Management: Acquisition management DD/AD: Supply Chain Management: Acquisition management	Goods and service less than R500k
72.	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	None

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

		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	1644.1	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 Head of Department	Not Delegated		Limitation in terms of the PFMA
74	1645.1	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	Director Supply Chain Management	None

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

75.	16A.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/acquisti on management DD: Supply Chain Management: Demand/acquisti on management	None
		Persons to sign and process departmental orders generated on LOGIS System or by hand if required	Chief Directorate: Financial Management	Chief Financial Officer	Admin Officers Senior Admin Officers AD: Orders and requisitions DD: Orders and requisitions/ Director: SCM	No limit

Treasury Regulations Chapter 16A
Supply chain management (continued)

Reference to Treasury Regulation (1) (2)	Description of powers, activities and duties that are delegated (3)	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)
76.	16A6.2(a) Ensure that bids are adjudicated through a bid adjudication committee. Establish, compose and appoint bid specification committee for procurement less than R500K. Award of bids below R500k and approval of variations	Chief Directorate: Financial Management Chief Directorate: Financial Management	Chief Financial Officer Chief Financial Officer	Director: Supply Chain Management: Not sub-delegated	None
77.	16A6.2(b) Establish, compose and appoint bid committees for procurement above R500K. Approval of bid evaluation committee for bids above R500K Approval of final specification for bids above R500K and Approval of awards Approval of contracts extensions/ awards Approval of Deviations or exemptions	Office of the HOD Office of the HOD Office of the HOD Office of the HOD Office of the HOD	Not Delegated Not Delegated Not delegated Not delegated Not delegated	Not delegated	Accounting Officer to appoint the Bid Evaluation and Adjudication Committee in terms of the Code of conduct of the BAC

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

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 procedure,	Chief Directorate: Financial Management	Chief Financial Officer	Director: Supply Chain Management: Acquisition management	None

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

Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)	
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)(f)	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	None
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:	None

Financial delegation of power, activities and duties in respect of the Treasury regulations - (2019/20)

83.	16.A.6.3(c)	Grant approval to advertise urgent bids for periods shorter than 21 days.	Office of the HOD	Not Delegated		Director: Supply Chain Management: Acquisition management	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	None

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

	Reference to Treasury Regulation (1) (2)	Description of power, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (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	None
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

Financial delegation of powers, activities and duties in respect of the Treasury regulations - [2019/20]

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	Director: Supply Chain Management: Contract management	Accounting officer retains the powers 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	None
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.

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

(1)	Reference to Treasury Regulation (2)	Description of powers, activities and duties that are delegated (3)	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)
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	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – (2019/20)

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	None
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	None
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	None
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	None

Treasury Regulations Chapter 16A
Supply chain management (continued)

Reference to Treasury Regulation (1) (2)	Description of powers, activities and duties that are delegated (3)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (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		None

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Financial delegation of powers, activities and duties in respect of the Treasury regulations - (2019/20)

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	None
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**Treasury Regulations Chapter 17
Basic accounting records and related issues**

1 m (1)	2 (2)	3 (3)	4 (4)	5 (5)	6 (6)	7 (7)	8 (8)
Reference to Treasury Regulation	Description of powers, activities and duties that are delegated	Office / Division / Programme / Chief Directorate / Directorate	Delegated to	Designation or position delegated to	Sub-delegated to designation or position	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	None	
100.	17.1.3	Certify, in each month's section 40(4) report, that the remainder of the financial year adequately makes provision for	Chief Directorate: Financial Management	Chief Financial Officer	Not sub-delegated	None	

Financial delegation of powers, activities and duties in respect of the Treasury regulations – [2019/20]

		all amounts not yet cleared from clearing and suspense accounts.				
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Treasury Regulations Chapter 17

Basic accounting records and related issues (continued)

Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Office / Division / Programme / Chief Directorate / Directorate (5)	Delegated to Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
101.	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	None

Monthly and annual reports

Financial delegation of powers, activities and duties in respect of the Treasury regulations - [2019/20]

Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (2)	Delegated to Office / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
102	18.1.1 Comply with the reporting requirements of the annual Division of Revenue Act in addition to the reporting requirements of sections 40(4)(b) and (c) of the Act.	All programmes Corporate Services Chief Directorate; Financial Management	Programme manager Chief Financial Officer	Director: Financial Accounting Director: Management Accounting	Programme managers must submit such information to the Chief Financial Officer for consolidation and submission purposes.

Treasury Regulations Chapter 21
Gifts, donations and sponsorship

Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (3)	Delegated to 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		None

Treasury Regulations Chapter 22

Payments and remissions as an act of grace

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

Treasury Regulations Chapter 23

Government payroll deductions

1 Reference to Treasury Regulation (1)	2 Description of powers, activities and duties that are delegated (3)	3 Office / Division / Programme / Chief Directorate / Directorate (5)	4 Delegated to Designation or position delegated to (6)	5 Sub-delegated to designation or position (7)	6 Conditions/limitations/remarks (8)
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 (5)	Chief Financial Officer (6)	Director Financial Accounting (7)	None (8)

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Financial delegation of powers, activities and duties in respect of the Treasury regulations - [2019/20]

108.	23.2.3	Ensure that the documentation presented by the judgement creditor or his/her attorney inter alia 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 emolument attachment order will be issued if this amount is not paid within ten days of the date of its posting.	Corporate Services Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting DD: Payroll Officer	None
109.		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 emolument attachment order issued against an employee in terms of section 65J of the Magistrates' Court Act [Act 32 of 1944].	Corporate Services Chief Directorate: Financial Management	Chief Financial Officer	Director: Financial Accounting	None

Treasury Regulations Chapter 23
Government payroll deductions (continued)

Reference to Treasury Regulation (1)	Description of powers, activities and duties that are delegated (3)	Delegated to Directorate / Division / Programme / Chief Directorate / Directorate (5)	Designation or position delegated to (6)	Sub-delegated to designation or position (7)	Conditions/limitations/remarks (8)
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	Directorate: Financial Accounting	Director: Financial Accounting		None

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Financial delegation of powers, activities and duties in respect of the Treasury regulations - [2019/20]

		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.				
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Head of Department

11/4/2019
DATE

