

M E M O

13 April 2006

ASSET & LIABILITY MANAGEMENT DIVISION (ALM)

DELEGATION OF POWERS, DUTIES AND FUNCTIONS, AS WELL AS SIGNING AUTHORITY

PURPOSE

- 1 The purpose of this memorandum is to provide employees in the Asset and Liability Management (ALM) Division with:
 - Copies of delegations of powers, duties and functions; and
 - Guidelines regarding signing authority.

BACKGROUND

- 2 Various delegation documents exist both within the National Treasury and the ALM Division. A need has been identified to ensure that all employees are provided with copies.
- 3 With regard to signing authority it has happened that employees provided approvals under the PFMA that only vests with Parliament and cannot be provided. In addition, approvals of expenditure on consultants occurred without the necessary delegation. The necessity has therefore been identified to provide employees with guidelines.

DISCUSSION

PUBLIC FINANCE MANAGEMENT ACT (PFMA)

- 4 A copy of the delegation of powers, duties and functions by the Minister of Finance in terms of the PFMA to the various divisions is attached as **(Annexure A)**. It should be noted that these powers, duties and functions are delegated to the DG: National Treasury, who in turn delegated it to the responsible DDG.

- 5 With regard to any other powers authorising the Minister of Finance under the provisions of the PFMA, if these powers are not explicitly delegated, they vest with the Minister of Finance.
- 1 The PFMA also contains provisions to which Departments and Public Entities must adhere. If such a provision does not explicitly delegate the powers, duties or functions of the said provision to the Minister of Finance or the National Treasury any approval not to comply or to provide extension, vests with Parliament. An example is that in terms of Section 55(1)(d) of the PFMA, Public Entities must submit their annual reports to the relevant treasury, Auditor-General and Executive Authority within five months after the financial year-end. The power to extend this date has not been delegated and therefore vests with Parliament.
- 2 In terms of Section 71 of the PFMA the approval for the issuance of bonds and Treasury Bills are granted by the Minister on presentation of the Asset and Liability Management Branch's funding strategy.
- 3 In terms of Section 73(c) of the PFMA any costs associated with such borrowing and approved by the National Treasury is specifically delegated to the DDG: Asset and Liability Management.

TREASURY REGULATIONS

- 9 A copy of the delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations is attached as **(Annexure B)**.

The areas of responsibility that have been delegated to the DDG: Asset and Liability Management are:

- Investments of money kept in trust (Treasury Regulation 14);
- To provide proposals to the Minister of Finance to approve that a government business enterprise listed under Schedule 3B may enter into a financial lease and to concur with the relevant MEC Finance that a provincial government business enterprise may enter into a financial lease (Treasury Regulation 32);
- To provide the Minister with proposals to enable the Minister to direct who must undertake an investigation into financial misconduct in Schedule 2 or 3B Public Entities (Treasury Regulation 33);
- To provide the Minister with proposals to enable him to direct that a Schedule 2 or 3B Public Entity lay criminal financial misconduct charges against any person should the accounting authority fail to take appropriate action (Treasury Regulation 33); and
- Heads of divisions shall obtain goods and services in terms of the Accounting Officer's Procurement Procedures. The Heads may only delegate or authorise in writing to no level lower than that of director to commit public money in respect of goods and services (Treasury Regulation 8.2.1). Also note the content of the memo on appointment of Budget Managers.

DELEGATIONS BY THE MINISTER OF FINANCE AND THE DG: NATIONAL TREASURY IN TERMS OF THE PUBLIC SERVICE ACT, 1994 (AS AMENDED) AND THE PUBLIC SERVICE REGULATIONS, 2001

- 10 The above-mentioned delegations by the Minister of Finance and the DG: National Treasury is set out in the document attached as **(Annexure C)**.
- 11 The delegations apply to the following categories:
 - Appointment, promotion and transfer;
 - Termination of service;
 - Obligations, rights and privileges of employees;
 - Planning, work organisation and reporting;
 - Performance management;
 - Training and education;
 - Labour relations; and
 - Financial disclosure by heads of departments and employees.
- 12 The appointment, transfer and promotion of on an above level 13 and equivalent vests with the DG: National Treasury, while appointment of lower ranks is delegated to the respective Head of Division.
- 13 The granting of permission to an employee to perform or engage in remunerative work outside his/her employment is dealt with under the category of obligations, rights and privileges of employees.
- 14 Planning, work organisation and reporting deals with the strategic plan of the Department, approval of overtime, ensuring that employees have a written contract of employment, etc.
- 15 Under Performance Management the DG: National Treasury has to develop and determine the cycle for performance management and development. The responsibility regarding the provision of sufficient funds have been delegated to the respective Divisional Heads while the CD: HRM is responsible for generic training.
- 16 The category Labour Relations, deals with the responsibility to ensure the application of collective agreements and negotiate such matters. The responsibility to ensure compliance to the registrable interests of employees is dealt with under Financial Disclosure of Head of Departments and employees.
- 17 Section E of the Public Service Regulations – Handling of Official information and Documents. Press release in respect of Provincial Financing Figures is released on the Second Working Day of the Month and are signed off by either the DDG or the Chief Director: Financial Operations.

DELEGATIONS OF AUTHORITY AND DUTIES ON SUPPLY CHAIN MANAGEMENT AND RELATED MATTERS BY THE ACCOUNTING OFFICER

- 1 A copy of the Procurement Management Circular No.1 of 2006 is attached as (Annexure D). The abovementioned Circular informs the National Treasury staff of the Interim Procurement Procedures that must be followed to comply with the legislation and practice notes issued by the Supply Chain Management: Norms and Standards Office. The Circular sets out threshold values, the process regarding submissions of requisitions and who may approve expenditure.
- 2 All the personnel of the ALM Division need to take note of the content of this Circular and comply to its provisions, as applicable. The Chief Directorate: Financial Management of the National Treasury has submitted a Supply Chain Policy and a Delegations of Authority and Duties on Supply Chain Management and Related Matters by the Chief Financial Officer, to the Director-General of the National Treasury for approval. As soon as these documents are approved they will replace the Interim Procurement Procedures.
- 3 Until further notice the ALM personnel need to comply with the provisions of the above Circular.

FINANCIAL OPERATIONS

- 21 Attached as (**Annexure E**), a memo of signing authority protocol within the Chief Directorate: Financial Operations and Liability Management.

22 SIGNING AUTHORITY PROTOCOL

SIGNING AUTHORITY PROTOCOL

	Sign	Countersign
Telegraphic Transfers (to and from PMG account) Domestic		
Wessel Moolman	X	X
Saphania Tshidzumba	X	X
Johan Krynauw	X	X
Johan Redelinghuys	X	X
Phakamani Hadebe	X	X
Naomi van der Merwe	X	X
Cheques, Bond certificates, TB's, payment instructions		
Wessel Moolman	X	X
Saphania Tshidzumba	X	X
Johan Krynauw	X	X
Johan Redelinghuys	X	X
Phakamani Hadebe	X	X
Andre Pillay	X	X

Bank Statements, Magnetic tapes, payment recalls, retail bond loan deposit account

Saphania Tshidzumba	X	X
Christo Kruger	X	X
Susan Scheepers	X	X
Johan Krynauw	X	X
Johan Redelinghuys	X	X

Central Depository payments and Free balance payments

Wessel Moolman	X	X
Susan Scheepers	X	X
Johan Krynauw	X	X
Naomi van der Merwe	X	X

Budget Managers/Coordinators

Kabelo Seitshiro	X	X
Anthony Julies	X	X
Christo Kruger	X	X
Saphania Tshidzumba	X	X
Phakamani Hadebe	X	X
Wessel Moolman	X	X
Andre Pillay	X	X
Johan Redelinghuys	X	X

Tax & Loan Transfers

Phakamani Hadebe		X
Johan Redelinghuys	X	X
Anne-lize van Niekerk	X	X

Provisional Financing

Phakamani Hadebe	X	X
Johan Redelinghuys	X	X
Wessel Moolman	X	
Derrick Harrison	X	
Gerhard Maree	X	

Section 32 Reporting

Phakamani Hadebe	X	X
Johan Redelinghuys	X	X
Wessel Moolman	X	
Derrick Harrison	X	
Gerhard Maree	X	

Quarterly Guarantee Figures to SA Reserve Bank

Phakamani Hadebe	X	X
Johan Redelinghuys	X	X
Wessel Moolman	X	X
Derrick Harrison	X	

Signing Protocol for Telegraphic Transfers: 8033-239-0

Johan Redelinghuys	X	X
Johan Krynauw	X	X
Wessel Moolman	X	X
Phakamani Hadebe	X	X
Naomi van der Merwe	X	X
Saphania Tshidzumba	X	X

SIGNING PROTOCOL FOR CASH MANAGEMENT OFFICE**Increasing/Decreasing levels of Treasury Bills**

Anne-Lize van Niekerk	X	X
Johan Redelinghuys	X	X
Phakamani Hadebe		X

Payment Advices for the discount on Treasury Bills

Enny Mahlaba	X	
Monica Stark	X	
Mkhulu Maseko	X	X
Anne-Lize van Niekerk		X
Johan Redelinghuys		X

Increasing/Decreasing the level of the Exchequer Buffer

Anne-Lize van Niekerk	X	X
Johan Redelinghuys	X	X
Phakamani Hadebe	X	X

Quarterly Tax and Loan Rate

Anne-Lize van Niekerk	X	X
Johan Redelinghuys	X	X
Phakamani Hadebe	X	X
Mkhulu Maseko	X	
Monica Stark	X	

Ratios for the spread of surplus funds

Anne-Lize van Niekerk	X	X
Johan Redelinghuys	X	X
Monica Stark	X	
Mkhulu Maseko	X	
Enny Mahlaba	X	

IGCC CPD Account Transfers

Anne-Lize van Niekerk	X	X
Johan Redelinghuys	X	X
Mkhulu Maseko	X	X
Monica Stark	X	
Enny Mahlaba	X	

23 A copy of the memo regarding the appointment of Budget Managers is also attached as **(Annexure F)**.

LIABILITY MANAGEMENT

24 Legal documentation – Power of Attorney is allocated to a specific person and has to be amended when that person leaves the current position. The current Power of Attorney vests as follows:

- Security and Exchange Commission compliance: Power of attorney delegation is signed by the Minister of Finance to the DG, DDG and Chief Director to execute and deliver all filings and correspondence by the Republic with the security and Exchange Commission, Annual reports on Form 18K and 18K/A, Reports on form 6-K, registration statements under Schedule B and any pre- and post effective agreements, consents, certificates and documentation in relation to the Republic's security offerings.
- European Medium Term Note Programme
- Japanese Medium Term Note Programme: Both the shelf registration statement and Certificate of eligibility for incorporation are signed by the DG.

25 Tendering procedure: Invitation letters for tenders and regret letters are signed by the Director: Foreign Debt Management after consent by the DDG. Appointment letters are signed by the Director: Foreign Debt Management after the Minister of Finance has approved the appointment of the Lead Managers.

26 Signing powers for the payments and announcements below are given to a specific person.

27.1 Bond Auction Announcements:

- Phakamani Hadebe
- Johan Redelinguys
- Andre Pillay
- Johan Krynauw
- Counter sign - Phumzile Maseko
- Johan Schoeman

1.1 Foreign Loan Payments:

- Phakamani Hadebe
- Andre Pillay
- Johan Krynauw
- Johan Schoeman
- Susan Scheepers

1.2 Arms Procurement- Authorisation granted by the Minister to):

- Phakamani Hadebe
- Johan Krynauw
- Andre Pillay

1.3 Domestic Bond Verifications and Payments:

- Johan Krynauw (2nd Payment authorisation on CBS)
- Susan Scheepers (Verification on B/O system and 2nd payment authorization on CBS)
- Janet Brewis (Verification on B/O system and 1st payment authorisation on CBS)
- Rosa Joubert (Verification on B/O system)
- Delicia Govender (Verification on B/O system)
- Andre Pillay (Non resident letter payment to SARB)

GENERAL CORRESPONDENCE

- 2 General correspondence that does not bind the National Treasury legally and financially can be signed by Directors after consultation with relevant Chief Director. All new information must first be checked by Chief Directors.

RECOMMENDATION

- 3 It is recommended that the Head: ALM approves the document for circulation to all the employees in the ALM Division.
- 4 All the employees in ALM Division must strictly adhere to the delegations provided in this document.

Compiled by:

Higgo du Toit
Director: Corporate Governance
Date:

Johan Schoeman
Director: Foreign Debt
Date:

Wessel Moolman
Director: Accounting & Information
Date:

Approved/Not Approved

PHAKAMANI HADEBE
HEAD: ASSET & LIABILITY MANAGEMENT
Date:

Schedule A:

Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
6(1)(a)	Assist the Minister of Finance to promote the national government's fiscal policy framework and the co-ordination of macro-economic policy	DG: National Treasury ¹⁾	DDG: Budget Office DDG: Economic Policy and International Financial Relations
6(1)(b)	Assist the Minister of Finance to co-ordinate intergovernmental financial and fiscal relations	DG: National Treasury ²⁾	DDG: Intergovernmental Relations
6(1)(c)	To manage the budget preparation process	DG: National Treasury	DDG: Budget Office
6(1)(d)	To exercise control over the implementation of the annual national budget, including any adjustments budgets	DG: National Treasury	DDG: Budget Office DDG: Public Finance

¹⁾ The power to promote national government's fiscal policy framework and to co-ordinate macro-economic policy is retained by the Minister whilst the function of providing the related administrative support to enable the Minister to exercise this power is the responsibility of the DG and the DDGs Budget Office and Economic Policy and International Financial Relations.

²⁾ The Minister retains the power to co-ordinate intergovernmental financial and fiscal relations whilst the function of providing the related administrative support to enable the Minister to co-ordinate such is the responsibility of the DG and the DDG: Intergovernmental Relations.

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(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
6(1)(e)	To facilitate the implementation of the annual Division of Revenue Act	DG: National Treasury	DDG: Intergovernmental Relations
6(1)(f)	To monitor the implementation of provincial budgets	DG: National Treasury	DDG: Intergovernmental Relations
6(1)(g)	To promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of departments, public entities and constitutional institutions	DG: National Treasury	DDG: Budget Office DDG: Asset and Liability Management DDG: Office of the Accountant-General DDG: Public Finance DDG: Specialist Functions

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(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
7(1)	To propose a framework to the Minister of Finance within which departments, public entities listed in Schedule 3 and constitutional institutions must conduct their cash management	DG: National Treasury ³⁾	DDG: Office of the Accountant-General in consultation with the DDG: Asset and Liability Management
7(2)	To grant written approval that a department, public entity or constitutional institution may open a bank account with a bank registered in South Africa	DG: National Treasury	DDG: Office of the Accountant-General
7(3)	To grant written approval that a department, public entity listed in Schedule 3 or constitutional institution may open a bank account abroad or with a foreign bank	DG: National Treasury	DDG: Office of the Accountant-General

³⁾ The power to prescribe a cash management framework is retained by the Minister whilst the function of submitting proposals to the Minister for consideration and inclusion in the framework is the responsibility of the DG, the DDG: Office of the Accountant-General in consultation with the DDG: Asset and Liability management.

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(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
7(4)	To submit proposals for an investment policy for public entities, constitutional institutions and departments authorised to open an account	DG: National Treasury ⁴⁾	DDG: Asset and Liability Management
7(5)	To request a bank that has opened a bank account for, or any other institution that holds money for a department, a public entity listed in Schedule 3, a constitutional institution, provincial department or provincial public entity, to promptly disclose information regarding such account	DG: National Treasury	DDG: Budget Office DDG: Assets and Liability Management DDG: Public Finance DDG: Office of the Accountant-General DDG: Intergovernmental Relations
8(1)	To prepare consolidated financial statements and to submit those statements for audit to the Auditor-General within three months after the end of that financial year	DG: National Treasury	DDG: Office of the Accountant-General

⁴⁾ The power to prescribe an investment policy is retained by the Minister whilst the function of submitting proposals to the Minister for consideration and inclusion in the policy is the responsibility of the DG and the DDG: Asset and Liability Management.

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Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
9	To annually compile and publish in the national <i>Government Gazette</i> , financial statistics and aggregations concerning all spheres of government	DG: National Treasury	DDG: Budget Office DDG: Intergovernmental Relations DDG: Office of the Accountant-General
11(1)	To enforce compliance with the provisions of section 213 of the Constitution, namely that: a) All money received by the National government must be paid into the Fund, except money reasonably excluded by this Act or another Act or Parliament b) No money may be withdrawn from the Fund except: i) in terms of an appropriation by an Act of Parliament; or ii) as a direct charge against the Fund, subject to section 15(1)(a)(ii)	DG: National Treasury	DDG: Office of the Accountant-General
11(4)	To establish appropriate and effective cash management and banking arrangements for the National Revenue Fund	DG: National Treasury	DDG: Office of Accountant-General

Schedule A:

Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
11(5)	To ensure that there is at all times sufficient money in the National Revenue Fund	DG: National Treasury	DDG: Asset and Liability Management
12(1)	To determine a framework according to which the SARS must deposit moneys collected for a Revenue Fund into that Revenue Fund	DG: National Treasury ⁵⁾	DDG: Office of the Accountant-General
12(2)(b)	To provide proposals for certain refunds to be made by the SARS from the NRF	DG: National Treasury ⁶⁾	DDG: Office of the Accountant-General

⁵⁾ The power to determine a framework according to which SARS must deposit money is retained by the Minister whilst the function of providing proposals to the Minister for consideration and inclusion in the framework is the responsibility of the DG and the DDG: Office of the Accountant-General.

⁶⁾ The power to approve refunds to be made by SARS from the NRF is retained by the Minister whilst the function of providing motivations for consideration by the Minister is the responsibility of the DG and the DDG: Office of the Accountant-General.

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SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
12(3)	To promptly transfer all taxes, levies, duties, fees and other moneys collected by the SARS for a province and deposited into the NRF, to that province's Provincial Revenue Fund	DG: National Treasury	DDG: Office of the Accountant-General
14(1)	To provide the Minister of Finance with details to consider the withdrawal of any exclusions granted in terms of section 13(1)	DG: National Treasury ⁷⁾	DDG: Public Finance in consultation with the DDG: Office of the Accountant-General
14(3)	To transfer money from the NRF, as a direct charge against the NRF, to the national department or public entity affected by a withdrawal in terms of section 14(1)	DG: National Treasury	DDG: Office of the Accountant-General

⁷⁾ The power to withdraw any exclusion granted in terms of section 13(1) is retained by the Minister whilst the function of providing the Minister with details for consideration is the responsibility of the DG and the DDG: Public Finance in consultation with the DDG: Office of the Accountant-General.

Schedule A:

Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
15(1)	To withdraw money from the NRF: a) to provide funds that have been authorised- i) in terms of an appropriation by an Act of Parliament; or ii) as a direct charge against the NRF provided for in the Constitution or this Act, or in any other Act of Parliament provided the direct charge in such a case is listed in Schedule 5; b) to refund money invested by a province in the NRF; or c) to refund money incorrectly paid into, or which is not due to NRF.	DG: National Treasury	DDG: Office of the Accountant-General
15(3)(a)	To temporarily invest money which is not immediately needed in the NRF	DG: National Treasury	DDG: Assets and Liability Management
23(1)	To provide the Minister of Finance with details to consider the withdrawal of exclusions granted in terms of section 22(1) after consultation with the relevant provincial treasury	DG: National Treasury ⁸⁾	DDG: Intergovernmental Relations

⁸⁾ The power to withdraw any exclusion granted in terms of section 23(1) is retained by the Minister whilst the function of providing the Minister with details for consideration is the responsibility of the DG and the DDG: Intergovernmental Relations.

Schedule A:

Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
23(2)	To provide prior written approval to a province to participate in a company that is not wholly owned by the province	DG: National Treasury	DDG: Assets and Liabilities Management in consultation with the DDG: Intergovernmental Relations
32(1)	To monthly publish a statement of actual revenue and expenditure with regard to the NRF	DG: National Treasury	DDG: Office of the Accountant-General in consultation with the DDG: Budget Office
32(2)	To at least quarterly publish a statement of revenue and expenditure with regard to the revenue funds of provinces	DG: National Treasury	DDG: Office of the Accountant-General in consultation with the DDG: Intergovernmental Relations

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Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
32(4)	To submit proposals for the format of the statement of revenue and expenditure contemplated in section 32(1) and any other detail the statement must contain	DG: National Treasury	DDG: Office of the Accountant-General ⁹⁾ in consultation with the DDG: Intergovernmental Relations DDG: Budget Office DDG: Asset and Liability Management DDG: Public Finance
33	To withhold from a national vote any remaining funds appropriated for a specific function if that function is transferred to another department or other institution and to allocate those remaining funds to that other department or institution	DG: National Treasury	DDG: Budget Office

⁹⁾ The power to determine the format of the statement of revenue and expenditure is retained by the DG whilst the function of submitting proposals to the DG for consideration is the responsibility of the DDG: Office of the Accountant-General in consultation with the DDGs Intergovernmental Relations, Budget Office, Asset and Liability Management and Public Finance.

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SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
36(3)	To submit proposals to the Director-General to consider whether a person other than an accounting officer contemplated in section 36(2) be the accounting officer	DG: National Treasury	DDG: Public Finance ¹⁰⁾
36(4)	To submit proposals to the DG to consider withdrawing in writing an approval or instruction in terms of section 36(3)	DG: National Treasury	DDG: Public Finance ¹¹⁾
38(1)(m)	To submit proposals to the DG to consider granting written consent to an accounting officer who intends to establish or take the initiative to establish a new entity	DG: National Treasury	DDG: Public Finance ¹²⁾

¹⁰⁾ The power to approve or instruct that a person other than the accounting officer contemplated in section 36(2) be the accounting officer is retained by the DG whilst the function of submitting proposals to the DG for consideration and approval is the responsibility of the DDG: Public Finance.

¹¹⁾ The power to withdraw an approval or instruction in terms of section 36(3) is retained by the DG whilst the function of providing proposals to the DG to consider such withdrawal of an approval or instruction is the responsibility of the DDG: Public Finance.

¹²⁾ The power to provide written consent for the establishment of a new entity is retained by the DG whilst the function of providing proposals to the DG for consideration prior to granting written consent to the accounting officer is the responsibility of the DDG: Public Finance.

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SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
43(1)	To direct that an accounting officer may not utilize a saving in the amount appropriated under a main division towards the defrayment of excess expenditure under another main division within the same vote	DG: National Treasury	DDG: Budget Office
44(2)(a)	To provide proposals for the imposition of limitations and conditions on the delegations or instructions an accounting officer may delegate or issue, with regard to the powers entrusted or delegated and duties assigned to the accounting officer in terms of the Act	DG: National Treasury	DDG: Public Finance ¹³⁾
49(3)	To submit proposals to the Director-General to consider whether a functionary other than the accounting authority contemplated in section 49(2), be the accounting authority for the public entity	DG: National Treasury	DDG: Public Finance ¹⁴⁾

¹³⁾ The power to impose limitations and conditions on delegations or instructions is retained by the DG whilst the function of providing the DG with proposals for the imposition of such limitations and conditions is the responsibility of the DDG: Public Finance.

¹⁴⁾ The power to approve or instruct that a functionary other than the accounting authority contemplated in section 49(2) be the accounting authority is retained by the DG whilst the function of submitting proposals to the DG for consideration and approval is the responsibility of the DDG: Public Finance.

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(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
49(4)	To submit proposals to the DG to consider withdrawing in writing an approval or instruction given or made in terms of section 49(3)	DG: National Treasury	DDG: Public Finance ¹⁵⁾
51(1)(g)	To submit proposals to the Minister to consider submitting a decision for the formal establishment of a new entity which a public entity intends to establish or in the establishment of which the public entity takes the initiative	DG: National Treasury ¹⁶⁾	DDG: Public Finance
53(3)	To give <i>written</i> approval to a public entity listed in Schedule 3, which is not a government business enterprise, to budget for a deficit or accumulate surpluses	DG: National Treasury	DDG: Public Finance

¹⁵⁾ The power to withdraw an approval or instruction in terms of section 49(3) is retained by the DG whilst the function of providing proposals to the DG to consider such withdrawal of an approval or instruction is the responsibility of the DDG: Public Finance.

¹⁶⁾ The power to submit a decision prior to the formal establishment of a new entity is retained by the Minister whilst the function of submitting proposals to assist the Minister make such a decision is the responsibility of the DG and the DDG: Public Finance.

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(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
55(4)	To direct that the audited financial statements of a Schedule 3 public entity which is not a government business enterprise, be incorporated in the financial statements of a department and to designate that department	DG: National Treasury	DDG: Office of the Accountant-General in consultation with the DDG: Public Finance
73(c)	To submit proposals to the Minister to consider approving that costs associated with borrowing are direct charges against the NRF	DG: National Treasury ¹⁷⁾	DDG: Asset and Liability Management
76(1)&(2)	To issue instructions applicable to departments concerning matters contemplated in section 76(1) and 76(2) of the Act	Respective DDG	-
76(4)	To issue instructions applicable to all institutions to which the Act applies concerning matters contemplating in section 76(4) of the Act	Respective DDG	-

¹⁷⁾ The power to approve that costs associated with borrowing are direct charges against the NRF is retained by the Minister whilst the function of providing the Minister with proposals for consideration is the responsibility of the DG and the DDG: Asset and Liability Management.

Schedule A:

Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

SECTION	POWER, DUTY OR FUNCTION	DELEGATED:	
(Column 1)	(Column 2)	I.T.O. SECTION 10(1) (Column 3)	I.T.O. SECTION 10(2) (Column 4)
77(a)(ii)	To approve that the majority of an audit committee may be in the employ of a department	DG: National Treasury	DDG: Office of the Accountant-General
77(c)	To approve that two or more departments may establish an audit committee	DG: National Treasury	DDG: Office of the Accountant-General
79	To approve a departure from a treasury instruction or regulation	Respective DDG	-
80(1)	To submit proposals to the Minister of Finance regarding the determination of interest rates for loans out of a Revenue Fund and for debts to be paid into a Revenue Fund	DG: National Treasury ¹⁸⁾	DDG: Specialist Functions in consultation with the DDG: Asset & Liability Management
92	To submit proposals to the Minister regarding the granting of exemptions to institutions to which the Act applies	DG: National Treasury ¹⁹⁾	Respective DDG

¹⁸⁾ The power to determine the rate of interest to be charged for loans out of a Revenue Fund and for debts to be paid into a Revenue Fund is retained by the Minister whilst the submission of proposals as to what interest is to be charged is the responsibility of the DG and the DDG: Specialist Functions in consultation with the DDG: Asset and Liability Management.

¹⁹⁾ The power to grant exemptions to institutions to which the Act applies is retained by the Minister whilst the submission of proposals to the Minister in this regard is the responsibility of the DG and the respective DDG.

Schedule A:

Delegation of powers, duties and functions of the National Treasury as contemplated in the Public Finance Management Act, 1999

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Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
2.1.1	To direct otherwise regarding the appointment of a CFO serving on the Senior Management team	DG: National Treasury	DDG: Public Finance
3.1.1	To direct whether institutions have shared audit committees	DG: National Treasury	DDG: Office of the Accountant General in consultation with DDG: Public Finance
3.1.3	To provide proposals to the Minister of Finance for the appointment of audit committee members after consultation with relevant executive authorities (in the case of shared audit committees)	DG: National Treasury ¹⁾	DDG: Office of the Accountant General in consultation with DDG: Public Finance
3.2.3	To direct whether institutions have shared internal audit units	DG: National Treasury	DDG: Office of the Accountant General in consultation with DDG: Public Finance
4.1.3	To provide the Minister of Finance with relevant information to enable the Minister to ensure that the relevant executive authority initiates an investigation against the accounting officer if he or she is alleged to have committed financial misconduct	DG: National Treasury ²⁾	DDG: Public Finance
4.1.4	To direct that an official other than an employee of the institution conduct the investigation or issue any reasonable requirement regarding the way in which the investigation should be performed.	DG: National Treasury	DDG: Public Finance

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- 1) The power to appoint audit committee members for shared audit committees is retained by the Minister whilst the function of providing the Minister with proposals for consideration is the responsibility of the DG and the DDG: Office of the Accountant-General in consultation with the DDG: Public Finance.
- 2) The power to ensure that an executive authority initiates an investigation for financial misconduct is retained by the Minister whilst the function to provide the Minister with the relevant background information is the responsibility of the DG and the DDG: Public Finance.

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
4.2.2	To provide the DG with relevant information to enable the DG to direct that an institution lay charges of criminal financial misconduct against any official should an accounting officer fail to take appropriate action	DG: National Treasury	DDG: Public Finance ³⁾
6.1.1	To provide the DG with relevant information to enable the DG to issue budget circulars to national departments and provincial treasuries	DG: National Treasury	DDG: Budget Office for National Departments DDG: Intergovernmental Relations for Provincial Treasuries ⁴⁾
6.3.1 (a)	To approve the augmentation of compensation of employees and transfers and subsidies to other institutions, excluding transfers and subsidies to other levels of government for purpose of paying levies and taxes when applying virement	DG: National Treasury	DDG: Public Finance
6.3.1 (b)	To approve the introduction of new transfers and subsidies to other institutions	DG: National Treasury	DDG: Public Finance

3) The power to direct that an institution lay criminal financial misconduct charges against any official is retained by the DG whilst the function of providing the DG with the relevant background information to enable him to issue such a directive is the responsibility of the DDG: Public Finance

4) The power to issue budget circulars to national departments and provincial treasuries is retained by the DG whilst the function of providing the DG with the relevant information to issue such circulars is the responsibility of the DDG: Budget Office for national departments and the DDG: Intergovernmental Relations for provincial treasuries

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
6.3.1 (c)	To provide proposals to the Minister to approve the use of earmarked allocations for purposes (excluding compensation of employees) other than those for which they have been earmarked	DG: National Treasury ⁵⁾	DDG: Public Finance
6.4.1	To provide proposals to the Minister to approve that funds appropriated but not spent in a particular financial year be rolled over to a subsequent financial year	DG: National Treasury ⁶⁾	DDG: Budget Office
6.4.3	To provide proposals to the Minister to enable the Minister to approve in advance that funds for a specific purpose may be rolled over for more than one financial year	DG: National Treasury ⁷⁾	DDG: Budget Office
6.5.1	To determine the amount of funds to be shifted between departments (as a result of function shifts) - in the absence of an agreement between the affected departments	DG: National Treasury	DDG: Budget Office in consultation with DDG: Public Finance
6.5.3	To approve funding arrangements before a formal request for any transfer of functions to another sphere of government is made by an accounting officer	DG: National Treasury	DDG: Budget Office CD: Budget Office

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- 5) The power to approve that earmarked funds may be used for purposes other than voted for is retained by the Minister whilst the function of providing the Minister with proposals in this regard is the responsibility of the DG and the DDG: Public Finance
- 6) The power to approve rollovers is retained by the Minister whilst the function of providing proposals for the Minister's consideration is the responsibility of the DG and the DDG: Budget Office.
- 7) The power to approve that funds for a specific purpose may be rolled over for more than one financial year is retained by the Minister whilst the function of providing proposals for the Minister's consideration is the responsibility of the DG and the DDG: Budget Office.

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
6.6.3	To provide proposals to the Minister to approve that provinces table their adjustments budgets after 30 days of the tabling of the National adjustments budget	DG: National Treasury ⁸⁾	DDG: Intergovernmental Relations
7.3.1	To approve accounting officers' proposed tariff structures for the amendment of all fees, charges or the rates, scales or tariffs of fees and charges that relate to revenue accruing to the National Revenue Fund, and are not fixed or that can not be fixed by any law	DG: National Treasury	DDG: Public Finance CD: Public Finance
8.3.3	To determine that personnel are divided into groups other than those set out in Treasury Regulation 8.3.3 (a) and (b) for the payment of salaries	DG: National Treasury	DDG: Office of the Accountant General
8.7.1	To determine against which vote or main division of a vote expenditure should be charged, where a dispute in the vesting of expenditure exists	DG: National Treasury	DDG: Budget Office CD: Budget Office in consultation with DDG: Public Finance
10.2.1	To exercise all powers, authority and prerogatives, and fulfil any obligation on behalf of the state when any money, property or right accrues to the state by operation of law (<i>bona vacantia</i>)	DG: National Treasury	DDG: Public Finance
12.1.2	To approve that an accounting officer insure motor vehicles, including hired vehicles or other such movable assets with insurance premium costs exceeding R 250 000 per annum on that vote	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance

8) The power to approve that provinces table their adjustments budgets after 30 days of the national adjustments budget is retained by the Minister whilst the function of providing the Minister with proposals for consideration is the responsibility of the DG and the DDG: Intergovernmental Relations.

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
13.1.3	To provide proposals to the Minister of Finance to consider initiating misconduct and criminal proceedings against the accounting officer should the accounting officer be responsible for transgressions with regard to borrowings, guarantees, securities or indemnities	DG: National Treasury ⁹⁾	DDG: Public Finance in consultation with the DDG: Asset and Liability Management
13.2.5	To approve a departure from this Treasury Regulation which prohibits accounting officers from entering into finance lease transactions	DG: National Treasury	DDG: Public Finance
14.4.1 (a)	To approve the investment of any money in trust on deposit with any bank within or outside South Africa	DG: National Treasury	DDG: Asset and Liability Management CD: Asset and Liability Management in consultation with the DDG: Office of the Accountant-General
14.4.1 (c)	To approve the investment of any money in trust on deposit in other securities	DG: National Treasury	DDG: Asset and Liability Management CD: Asset and Liability Management in consultation with the DDG: Office of the Accountant-General

9) The power to initiate misconduct and criminal proceedings against the accounting officer is retained by the Minister whilst the function of providing the Minister with proposals for consideration is the responsibility of the DG and the DDG: Public Finance in consultation with the DDG: Asset and Liability Management.

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
15.2.1	To open additional bank accounts for the management of the National Revenue Fund	DG: National Treasury	DDG: Office of the Accountant General
15.2.4	To approve one sub-account within the Paymaster General account of the National Revenue Fund, if the accounting for a department necessitates a separate bank account	DG: National Treasury	DDG: Office of the Accountant General CD: National Acc. Office Dir: National Acc. Office
15.10.2.1	To determine the format for submission of breakdowns of anticipated revenue and expenditure	DG: National Treasury	DDG: Budget Office
15.10.2.2	To determine the format for submission of revenue, expenditure and borrowing projections by provincial treasuries	DG: National Treasury	DDG: Budget Office In consultation with DDG: Intergovernmental Relations
15.10.2.3	To approve that an accounting officer may draw from the National Revenue Fund more than the amount previously approved by Treasury for a month	DG: National Treasury	DDG: Budget Office CD: Budget Office in consultation with the Branches: Asset and Liability Management and Office of the Accountant-General
15.10.3.1	To approve that institutions may open a bank account	DG: National Treasury	DDG: Office of the Accountant General CD: National Acc. Office Dir: National Acc. Office

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
15.12.3	To approve that payments in excess of R2 000 be effected by other means than electronically	DG: National Treasury	DDG: Office of the Accountant General CD: National Acc. Office Dir: National Acc. Office
16.4.2	To approve that an institution may proceed with the procurement phase of a public-private partnership agreement for the feasibility study (Treasury Approval: I)	DG: National Treasury	DDG: Budget Office Head: PPP Unit
16.5.1	To approve the procurement documentation, including the draft public-private partnership agreement (Treasury Approval: IIA)	DG: National Treasury	DDG: Budget Office Head: PPP Unit
16.5.4	To approve the report demonstrating how the criteria of affordability, value for money and substantial technical, operational and financial risk transfer were applied in the evaluation of the bids (Treasury Approval: IIB)	DG: National Treasury	DDG: Budget Office Head: PPP Unit
16.6.1 (a)	To approve that the PPP agreement meets the requirements of affordability, value for money and substantial technical, operational and financial risk transfer as approved in terms of regulation 16.4.2 or as revised in terms of regulation 16.4.4	DG: National Treasury	DDG: Budget Office Head: PPP Unit
16.6.1 (b)	To approve a management plan that explains the capacity of the institution, and its proposed mechanisms and procedures, to effectively implement, manage, enforce, monitor and report on the PPP		

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
16.6.1 (c)	To approve a satisfactory due diligence including a legal due diligence has been completed in respect of the accounting officer or accounting authority an the proposed private party in relation to matters of their respective competence and capacity to enter into the PPP agreement [Treasury Regulations 16.6.1 (a); (b) and (c) constitute Treasury Approval: III]	DG: National Treasury	DDG: Budget Office Head: PPP Unit
16. 8.1	To grant prior written approval for material amendments of public-private partnership agreements including any material variations to the outputs therein, or any waivers contemplated or provided for in the public-private partnership agreement	DG: National Treasury	DDG: Budget Office Head: PPP Unit
16.10.1	To exempt an institution whether in relation to a specific public-private partnership or in general, from complying with any or all of the provisions of regulation 16	DG: National Treasury	DDG: Budget Office Head: PPP Unit
16A6.1	To determine the threshold values for the procurement of goods and services by way of quotations or through bidding processes	DG: National Treasury	DDG: Specialist Functions CD: Norms and Standards
16A7.1	To approve the disposal of movable assets other than at market related value or by way of price quotations, competitive bids or auction	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance in consultation with the DDG: Office of the Accountant-General

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
16A7.3	To approve the sale of immovable state property other than at market related value	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance in consultation with the DDG: Office of the Accountant-General
16A7.4	To approve the letting of immovable state property, free of charge or other than market related tariffs	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance
16A9.3 (a)	To establish a mechanism to receive and consider complaints regarding alleged non-compliance with prescribed minimum norms and standards	DG: National Treasury	DDG: Specialist Functions CD: Norms and Standards
16A9.3 (b)	To establish a mechanism to make recommendations for remedial actions to be taken if non-compliance of any norms and standards is established		
16A11.3	To determine the format of supply chain management information to be submitted by the accounting officer or accounting authority as referred to in Treasury Regulations paragraphs 16A.11.1 and 16A.11.2	DG: National Treasury	DDG: Specialist Functions CD: Norms and Standards
17.3.1	To approve that institutions may amend existing or institute new computerised systems that will affect financial administration	DG: National Treasury	DDG: Specialist Functions in consultation with the DDG: Office of the Accountant-General
18.2.1	To approve deviations from generally recognised accounting practice	DG: National Treasury	DDG: Office of the Accountant General CD: National Acc. Office

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
19.5.1	To approve increases in initial capital requirements of trading entities	DG: National Treasury	DDG: Public Finance
19.5.2	To approve lower charges for goods and services by trading entities that will not recover full cost	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance
19.5.3	To approve increases for user charges by accounting officers	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance
19.6.1	To approve the disposal of assets by a trading entity through a transaction that is abnormal in relation to the normal operating activities of a trading entity	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance in consultation with the DDG: Office of the Accountant-General
19.8.3	To direct that the annual report and financial statements of the trading entity be incorporated into those of the department responsible for that trading entity	DG: National Treasury	DDG: Office of the Accountant-General CD: National Acc Office Dir: National Acc Office in consultation with the DDG: Public Finance
20.2.2	To provide proposals to the Minister of Finance for the approval of scales at which non-official members of commissions and committees must be remunerated	DG: National Treasury ¹⁰⁾	DDG: Budget Office CD: Budget Office D: Budget Office

10) The power to approve the scales at which non-official members of commissions and committees must be remunerated is retained by the Minister whilst the function of providing the Minister with proposals for consideration is the responsibility of the DG and the DDG: Budget Office

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
21.2.5	To determine how donor funding in terms of the Reconstruction and Development Fund Act must be dealt with	DG: National Treasury	DDG: Office of the Accountant General
21.3.1	To approve that institutions may offer or accept any gift of immovable property	DG: National Treasury	DDG: Public Finance CD: Public Finance
22.1.3	To decide whether an amount may be written off as irrecoverable or should be treated as a remission of grace, where doubt exist	DG: National Treasury	DDG: Public Finance CD: Public Finance Dir: Public Finance
23.3.5	To determine the maximum loan period, the maximum loan amount and interest rate for a discretionary loan deduction	DG: National Treasury	DDG: Office of the Accountant General
23.3.8	To submit proposals to the Minister to enable him to determine the number of deduction codes on the PERSAL system	DG: National Treasury ¹¹⁾	DDG: Office of the Accountant General
27.3.1	To direct otherwise that the CFO of a Schedule 3A or 3C public entity be the head of the finance division	DG: National Treasury	DDG: Public Finance
31.2.1	To approve the bank when Schedule 3 public entities intend opening bank accounts	DG: National Treasury	DDG: Office of the Accountant General CD: National Acc Office Dir: National Acc Office

11) The power to determine the number of deduction codes on the PERSAL system is retained by the Minister whilst the submission of proposals to the Minister for consideration is the responsibility of the DG and the DDG: Office of the Accountant-General

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
32.2.5 (b)	To provide proposals to enable the Minister to approve that a national public entity listed in Schedule 3A enter into a finance lease transaction	DG: National Treasury ¹²⁾	DDG: Public Finance
32.2.5 (c)	To provide proposals to enable the Minister to approve that a government business enterprise listed in Schedule 3B enter into a finance lease transaction subject to conditions that the Minister may impose	DG: National Treasury ¹³⁾	DDG: Asset and Liability Management
32.2.5 (d)	To provide proposals to enable the Minister to concur with the relevant MEC for Finance that a government business enterprise listed in Schedule 3D may enter into a finance lease transaction subject to conditions that the Minister may impose	DG: National Treasury ¹⁴⁾	DDG: Asset and Liability Management
33.1.4 (a)	To provide proposals to enable the Minister to direct that a person other than an employee of a Schedule 2 or 3B public entity conduct the investigation	DG: National Treasury ¹⁵⁾	DDG: Asset and Liability Management

¹²⁾ The power to approve that a 3A public entity enter into a finance lease transaction is retained by the Minister whilst the function of providing proposals to the Minister in this regard is the responsibility of the DDG: Public Finance

¹³⁾ The power to approve that a 3B public entity enter into a finance lease transaction is retained by the Minister whilst the function of providing proposals to the Minister in this regard is the responsibility of the DDG: Asset and Liability Management

¹⁴⁾ The power to concur with the relevant MEC for Finance that a 3D public entity enter into a finance lease transaction is retained by the Minister whilst the function of providing proposals to the Minister in this regard is the responsibility of the DDG: Asset and Liability Management

¹⁵⁾ The power to direct that a person other than an employee of a Schedule 2 or 3B public entity conduct the investigation (after consultation with the executive authority) is retained by the Minister whilst the function of providing proposals to the Minister in this regard is the responsibility of the DG and the DDG: Asset and Liability Management

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
33.1.4 (a)	To provide proposals to enable the Minister to direct that a person other than an employee of a Schedule 3A public entity conduct the investigation	DG: National Treasury ¹⁶⁾	DDG: Public Finance
33.1.4 (b)	To provide the Minister with proposals to enable him to issue any reasonable requirement regarding the way in which the investigation should be performed in a Schedule 2 or 3B public entity	DG: National Treasury ¹⁷⁾	DDG: Asset and Liability Management
33.1.4 (b)	To provide the Minister with proposals to enable him to issue any reasonable requirement regarding the way in which the investigation should be performed in a Schedule 3A public entity	DG: National Treasury ¹⁸⁾	DDG: Public Finance
33.2.2	To provide the Minister with proposals to enable him to direct that a Schedule 2 or 3B public entity lay criminal financial misconduct charges against any person should the accounting authority fail to take appropriate action	DG: National Treasury ¹⁹⁾	DDG: Asset and Liability Management

¹⁶⁾ The power to direct that a person other than an employee of a Schedule 3A public entity conduct the investigation is retained by the Minister (after consultation with the executive authority) whilst the function of providing proposals to the Minister in this regard is the responsibility of the DG and the DDG: Public Finance

¹⁷⁾ The power to issue any reasonable requirement regarding the way in which the investigation should be performed in a Schedule 2 or 3B public entity is retained by the Minister (after consultation with the executive authority) whilst the function of providing proposals to the Minister in this regard is the responsibility of the DG and the DDG: Asset and Liability Management

¹⁸⁾ The power to issue any reasonable requirement regarding the way in which the investigation should be performed in a Schedule 3A public entity is retained by the Minister (after consultation with the executive authority) whilst the function of providing proposals to the Minister in this regard is the responsibility of the DDG: Public Finance

¹⁹⁾ The power to direct that a Schedule 2 or 3B public entity lay criminal financial misconduct charges against any person should the accounting authority fail to take appropriate action is retained by the Minister whilst the function of providing proposals to the Minister in this regard is the responsibility of the DG and the DDG: Asset and Liability Management

Schedule
Delegation of powers, duties and functions of the National Treasury as contemplated in the Treasury Regulations, 2005

REGULATION (Column 1)	POWER, DUTY OR FUNCTION (Column 2)	DELEGATED TO:	
		FUNCTIONARY i.t.o. SECTION 10(1) OF THE PFMA (Column 3)	FUNCTIONARY i.t.o. SECTION 10(2) OF THE PFMA (Column 4)
33.2.2	To provide the Minister with proposals to enable him to direct that a Schedule 3A public entity lay criminal financial misconduct charges against any person should the accounting authority fail to take appropriate action	DG: National Treasury ²⁰⁾	DDG: Public Finance

²⁰⁾ The power to direct that a Schedule 3A public entity lay criminal financial misconduct charges against any person should the accounting authority fail to take appropriate action is retained by the Minister whilst the function of providing proposals to the Minister in this regard is the responsibility of the DG and the DDG: Public Finance

EXTRACT FROM PUBLIC SERVICE REGULATIONS

9

PART II. DELEGATIONS, AUTHORISATIONS AND RESPONSIBILITIES

A. PRINCIPLES

To enable a head of department to manage her or his department effectively and efficiently, the executing authority shall provide the head of department with appropriate powers and authority. For the same purpose, a head of department shall empower employees in the department by means of appropriate delegations and authorisations, where necessary.

B. DELEGATIONS AND AUTHORISATIONS

B.1 If these Regulations confer a power or impose a duty upon an executing authority or a head of department, she or he may, subject to the Act-(

- a) delegate the power to an employee or authorise an employee to perform the duty; and
- b) set conditions for the exercise of the power or performance of the duty.

B.2 An executing authority shall record a delegation or authorisation in writing and may incorporate it in an employment contract for a head of department, as provided in regulation VII B.2.1.

B.3 The delegation of a power by an executing authority or head of department does not prevent her or him from exercising the power personally.

C. RESPONSIBILITIES

C.1 An executing authority shall uphold the principles and measures set out in these Regulations.

C.2 An executing authority may not require or permit a head of department or any other employee to engage in an activity or take a decision in breach of these Regulations.

C.3 A head of department shall-(

- a) ensure that the employees within her or his department comply with these Regulations, collective agreements and any other statutory obligations; and
- b) deal immediately and effectively with any breach thereof.

C.4 An executing authority or head of department shall exercise her or his powers, perform her or his duties and carry out her or his obligations under these Regulations subject to the Labour Relations Act and the relevant collective agreements.

C.5 An executing authority and a head of department shall ensure that prior Treasury approval exists for any decision that involves expenditure from revenue.

D. CONFLICT OF INTEREST IN EMPLOYMENT ACTS OR DECISIONS

D.1 Where a possible conflict of interest arises in the making of any decision relating to employment, the executing authority or an employee to whom any power or duty has been delegated or assigned, shall perform the act or make the decision only after considering a recommendation of an independent panel consisting of at least two persons.

D.2 Where the executing authority or the employee to whom a power or duty has been delegated or assigned, deviates from the panel's recommendations, she or he shall record the reasons for the deviation in writing.

D.3 An executing authority or employee shall not accept or seek material recompense of any kind from an employee or a prospective employee in return for performing an act or making a decision relating to employment.

E. HANDLING OF OFFICIAL INFORMATION AND DOCUMENTS

An employee shall not release official information to the public unless she or he has the necessary authority.

**DELEGATIONS OF MINISTER AND DIRECTOR-GENERAL IN TERMS OF THE PUBLIC SERVICE
ACT, 1994 (AS AMENDED) AND PUBLIC SERVICE REGULATIONS 2001**

**DELEGATION OF POWERS AND DUTIES BY THE MINISTER OF FINANCE TO DIRECTOR-
GENERAL OF THE NATIONAL TREASURY**

In accordance with the powers vested in me by -

- * the Public Service Act, 1994 (as amended); and
- * the Public Service Regulations, promulgated in terms of section 41 of the Act,

I, Trevor Andrew Manuel, Minister of Finance, delegate the powers and duties vested in me as executing authority, as stated in the Annexures A and B.

SIGNED AT ON THIS DAY OF 2002.

**DELEGATION OF POWERS AND DUTIES BY THE DIRECTOR-GENERAL
FOR THE NATIONAL TREASURY TO EMPLOYEES IN THE DEPARTMENT**

In accordance with the powers vested in me by the Public Service Regulations, promulgated in terms of section 41 of the Act, I, Maria Da Conceicao Da Nerves Calha Ramos, Director-General: National Treasury, delegate the powers and duties vested in me as Head of Department, as stated in Annexure D and E to incumbents of posts indicated therein.

.....
MARIA RAMOS

SIGNED AT ON THIS..... DAY OF 2002

**GENERAL CONDITIONS ATTACHED TO THE DELEGATION
OF POWERS AND DUTIES**

1. The delegations must be exercised with due regard to the Constitution of the Republic of South Africa, 1996, relevant statutory and financial requirements, the Public Service Regulations, 2001, applicable collective agreements, and departmental policy (as and when this is issued).
2. Delegations may only be exercised by employees of the National Treasury who have been appointed in terms of the Public Service Act, 1994 (as amended) and who occupy positions on the approved establishment of the Department.
3. Where powers and duties have been delegated to a certain post level, the incumbents of higher posts in the relevant hierarchy may also exercise/perform such powers and duties.
4. When an employee acts in a higher post in accordance with section 32 of the Public Service Act, 1994, the delegated powers attached to that post are delegated to such a person.
5. The exercising of a delegation, which has financial implications, must be done in consultation with the relevant Programme or Responsibility Manager.
6. A delegation to the incumbent of a post outside the Chief Directorate: Human Resources Management, can be exercised by the Chief Director: Human Resources Management (CD:HRM) or the Head: Corporate Services (H:CS) in emergencies.
7. A person on a post level to whom a power or duty is delegated, may only exercise such a power or duty with regard to employees on a lower post level than herself/himself in the relevant component, unless such a power has been delegated to the incumbent of a specific post (e.g. H:CS), in which case the person must exercise the power/duty in respect of the whole Department.
8. The Chief Directorate: Human Resources Management will be responsible for advice and administrative support to line managers in exercising/ performing their powers and duties.

9. Any reference in these delegations to Directors: Human Resource Management / Chief Director: Human Resources Management shall include their counterparts in Public Investment Commissioners and Pensions Administration.
10. The creation and grading of posts/jobs in respect of Director-General and Heads of Divisions are not delegated. The same applies to the employment practices (career incidents) of such employees.
11. Even though the powers and duties indicated in Annexure A and B have been delegated, the Minister may at any time decide to exercise/perform such powers or duties himself.

PUBLIC SERVICE ACT, 1994 (AS AMENDED)

CHAPTER IV: APPOINTMENT, PROMOTION AND TRANSFER

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Section	Topic		Execution	Reporting
9(1) and 14(2)(a)	The appointment of any person or the promotion or transfer of any officer or employee.	Head of Division DG for level 13 and equivalent	Observance of the Employment Equity Policy, Labour Relations Act and Public Service Act. The Department's human resources plan must be consulted to ascertain whether or not representativeness will be promoted by such appointment/promotion/transfer.	Reporting requirements contained in the Regulations apply.

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Section	Topic		Execution	Reporting
13(1)(a)	Deciding not to appoint a person on probation.	DG	As a general rule all appointments should be made on probation. This power should therefore only be exercised in highly exceptional cases.	
13(1)(b)	Deciding to promote or transfer an employee on probation.	DG	As a general rule all promotions should be subject to probation. Transfers need not, however, be subject to probation, except where an employee was appointed or promoted on probation in his/her previous post and at the time of transfer the person's appointment/promotion had not yet been confirmed.	
13(3)	Confirming an appointment, promotion or transfer.	Head of Division	It must be certified that during the period of probation, the employee concerned has been diligent and his/her conduct has been uniformly satisfactory and that he/she is in all respects suitable for the post, which he/she holds. The employee must also have complied with all the conditions to which his/her appointment/transfer/promotion are subject.	

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Section	Topic		Execution	Reporting
13(5), read in conjunction with 17(2)(f)	Discharging an employee who is serving on probation during such probation or at/after the expiry of the period of probation.	DG	<p>One month's written notice must be given to such an employee. If the employee's conduct or performance was unsatisfactory, the provisions of the Labour Relations Act, 1995, must first be complied with.</p> <p>In the case of an employee whose transfer or promotion is not confirmed, he/she should be transferred to the post formerly held by him/her, or to a post of equivalent grading. He/she shall then receive the salary as he/she would have received in the said former post.</p>	

CHAPTER V: TERMINATION OF SERVICE

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Section	Topic		Execution	Reporting
17(2)(a)	Discharging an employee on account of continued ill health.	DG		Reporting requirements contained in the PSR apply.
17(2)(b)	Discharging an employee owing to the abolition of his/her post or any reduction in or reorganisation or readjustment of departments or offices.	DG	This provision should be implemented in line with the LRA, PSA and any relevant collective agreements.	
17(2)(c)	Discharging an employee, for reasons other than his/her own unfitness or incapacity that his/her discharge will promote efficiency or economy or will otherwise be in the interest of the public service.	DG	- ditto -	
17(2)(d)	Discharging an employee on account of unfitness for his/her duties or incapacity to carry them out efficiently.	DG	Relevant agreements e.g. Incapacity Code should be complied with.	

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Section	Topic		Execution	Reporting
17(2)(e)	Discharging an employee on account of misconduct, excluding a head of department.	DG	In accordance with section 17(1)(b), this power vests in the head of department and can therefore not be delegated.	
17(2)(g)	Discharging an employee on account of misrepresentation of his/her position in relation to a condition for permanent appointment.	DG		
17(2)(h)	Discharging an employee if his/her continued employment constitutes a security risk for the State.	DG		
17(2)(i)	Discharging an employee if the President or a Premier appoints him/her in the public interest under any law to an office to which the provisions of the Act do not apply.	DG		

CHAPTER VII: OBLIGATIONS, RIGHTS AND PRIVILEGES OF EMPLOYEES

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Section	Topic		Execution	Reporting
30(b)	Granting permission to an employee to perform or engage himself/herself to perform remunerative work outside his/her employment in the public service.	DG on recommendation of divisional head		
32	Assigning other functions to employees or appointing employees to act in higher posts.	<p><u>Assigning of other functions:</u></p> <p>Line manager</p> <p><u>Appointing of acting employees:</u></p> <p>Head of Division</p> <p>DG for employees acting in vacant posts on levels 13 and above.</p>	<p>The assigning of other functions to an employee or an employee who is to act in a higher post, must be appointed in writing prior to the employee accepting such functions/position in writing.</p> <p>The provisions of the relevant collective agreements and policies will apply and must be adhered to.</p> <p>(Until further notice, the payment of an acting allowance to an employee acting in a higher post in terms of PSR Chapter 1, Part VII/B.5, is limited to employees on levels 1 to 12).</p>	

PUBLIC SERVICE REGULATIONS, 2001

PART III: PLANNING, WORK ORGANISATION AND REPORTING

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B.2	Based on the strategic plan of the Department - (a) determine the Department's organisational structure in terms of its core and support functions; (b) grade proposed new jobs according to the job evaluation system; (c) define the posts necessary to perform the relevant functions, which will constitute the Department's approved establishment; and (d) utilise the human resource plan described in regulation Part III D to meet the resulting human resource needs.	DG DG DG Divisional head	Consultation with the Minister Funds must be available in the Department's current budget and medium-term expenditure framework.	

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
D.1	Conduct human resource planning as prescribed.	CD: HRM		
D.2	Develop and implement an affirmative action programme.	CD:HRM	Consult DG on contents of affirmative action programme before implementation	
D.3	Publish the results of the planning within the Department.	DG		
E	Establish an information plan for the Department that supports the planning process	CD: Communication and IT Services		

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
F.	<p>Before creating a post for any newly defined job, or filling a vacancy -</p> <p>(a) confirm that the post is required to perform the Department's functions;</p> <p>(b) in the case of a newly defined job, evaluate the job in terms of the job evaluation system;</p> <p>(c) in the case of a vacant post linked to salary level 9 and higher, evaluate the job unless the specific job has previously been evaluated; and</p> <p>(d) ensure that sufficient budgeted funds, including funds for the remaining period of the MTEF, are available for the filling of the post.</p>	<p>DG</p> <p>Divisional head</p> <p>Divisional head</p> <p>Divisional head</p>	<p>The previous evaluation may not have been done longer than 12 months ago.</p>	
G	<p>Employment of persons additional to the approved establishment under the prescribed conditions.</p>	<p>DG</p>		

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
I.1	Approve a job description and job title for each post or group of posts, as prescribed.	DG for job titles Heads of Division and line managers for job descriptions	CD: HRM will be responsible for initiating and co-ordinating the process.	
I.2	At least once every three years, review job description and titles.	Divisional head	- ditto -	
I.5	Link all posts in the Department to a relevant CORE and occupation listed in the occupational classification system.	D: Strategic support		
J.1 -4	Publish an annual report of the budget to the relevant legislature, media and the public under the prescribed conditions.	DG	Put reporting requirements as outlined in PSR.	To the Minister

PART IV: JOB EVALUATION

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B.3	Evaluate or re-evaluate any job in the Department.	DG	Job Evaluation Unit to perform the job evaluation and to make recommendations to DG	To DPSA annually or as requested

PART V: COMPENSATION FOR EMPLOYEES, LEAVE AND INFORMATION ON REMUNERATION

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
C.1	Set the commencing salary of an employee on the minimum notch of the salary range	DG		
C.4	Effect changes to the work organisation or regrade the post according to the job weight	DG	Compliance with the relevant collective agreements	Minister
C.5	Increase the salary of a post to a higher salary range in order to accord with the job weight	DG		
C.6	Continued employment of an incumbent in the higher graded post without advertising the post	DG	Compliance with prescribed conditions	Minister
D.2	Approval for overtime compensation under the prescribed conditions.	Head of division		
D.3	Approval for overtime compensation for SMS under prescribed conditions	DG		
F(a)	Encourage an employee to fully utilise her or his vacation leave in the year earned	Line manager and supervisor		
F(b)	Record all leave taken	D: HR Administration		
G.3	Ensure that in the week before an employee's salary pay day, an employee is provided with the prescribed information	D: Financial Administration		

PART VI: WORKING ENVIRONMENT

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
C	Direct an employee to perform urgent work outside normal working hours	Immediate supervisor		
D	Ensure that a safe and healthy environment is maintained for all employees	Head: CS		

PART VII: PROCEDURES FOR APPOINTMENT, PROMOTIONS AND TERMINATION OF SERVICE

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B.1(a) to (f)	Exercise powers/duties with regard to appointments as prescribed.	DG for level 13 and above Heads of Division for level 12 and below	Observance of the Employment Equity Policy and Public Service Act	
B.1(g)	Ensure that each employee is given a written contract of employment.	CD: HRM		
B.3	Re-appoint a former employee only under prescribed conditions.	DG		

Power/Duty being delegated		Post level being delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B.4.1	Approve the secondment of an employee.	DG		
B.5.1 and 5.2	Compensation of employees acting in higher posts.	CD of relevant component in consultation with the D: HRA	<p>The employee must be appointed in writing by the delegated authority to act in a higher vacant and funded post. She/he must accept the appointment in writing.</p> <p>The provisions of the relevant collective agreements and policies will apply and must be adhered to.</p> <p>(Until further notice, the payment of an acting allowance to an employee acting in a higher post for an uninterrupted period of longer than 6 (six) weeks, is limited to employees on levels 1 to 12).</p>	
C.1.1 and C.1.2	Determine the composite requirements for employment, based on the inherent requirements of a post.	Head of Division	Comply with the conditions stated in C.1.2. in consultation with CD: HRM and relevant line manager.	
C.2.1 -2.2	Ensure that advertisements of vacancies aim to reach the entire pool of potential candidates, especially historically disadvantaged persons.	CD:HRM		
C.2.3	Ensure that all posts for the senior management service are simultaneously advertised nationally both inside and outside the public service.	CD:HRM in consultation with relevant line manager		
C.2.4	Determine how wide posts below senior management service must be advertised.	D:HR Administration in consultation with relevant line manager		

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
C.2.5	Approve that a post be filled without complying with C.2.3 and C.2.4 above, subject to the prescribed conditions.	DG		
C.2.6	Decide whether to utilise an appropriate agency to identify candidates for posts, subject to the prescribed conditions.	CD: HRM		
D.1 to D.8	Appointment of selection committees to make recommendations on appointments to all posts, subject to the prescribed conditions.	CD:HRM in consultation with relevant line manager		
D.7	Non-acceptance of a selection committee's recommendation for posts below senior management.	Head of Division	Reasons for the decision must be recorded in writing.	DG

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
F.1-3	Approve that an employee may be promoted to a vacant post on the establishment, subject to the prescribed conditions.	DG for level 13 and above Divisional heads for level 12 and below		Minister in respect of Divisional heads
G.2.2	Record the reasons given by the employee for his resignation	D:HR Administration		
G.2.3	Acceptance of a shorter notice period on resignation than prescribed.	Head of Division DG for Divisional heads		
G.3.1 to 2	Discharge an employee on account of ill-health in terms of section 17(2)(a) of the Act subject to the prescribed conditions.	DG		
G.4.1	Discharge an employee for operational reasons subject to prescribed conditions.	DG	Compliance with collective agreements and provisions of LRA and BCEA.	
H	Keep record of each employee and each post on the establishment in accordance with the National Minimum Information Requirements	D: HR Administration		

PART VIII: PERFORMANCE MANAGEMENT

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B.1	Determine a system for performance management and development	DG		
B.2	Determine a performance cycle for employees excluding SMS members	DG		
E(a)	Provide remedial or developmental support to assist the employee to improve his or her performance	Immediate supervisor and line manager		

PART IX: TRAINING AND EDUCATION

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B.4	Ensure that sufficient funds are available for the training of employees at all grades	Divisional head		
D.	Determine competencies and prescribe training for occupational categories or specific employees.	CD: HRM in respect of generic training and the relevant managers/supervisors in respect of individuals' training needs.		
E1-9	Provide training assistance to all employees	CD: HRM		

PART X: LABOUR RELATIONS

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B	Ensure that applicable collective agreements are implemented and enforced within the Department.	CD: HRM		
C.1-C.4	Enter into an agreement on a matter of mutual interest under the prescribed conditions and manage bargaining in the departmental bargaining council.	CD: HR		
C.5	Provide the Minister with copies of collective agreements concluded in the departmental bargaining council.	DG		
D	Enter into an agreement on matter that has financial implications.	DG		

CODE OF CONDUCT FOR THE PUBLIC SERVICE

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
B2	Ensure that staff are acquainted with the provisions of the Code and that they accept and abide by them.	All managers, with assistance of the D: HR Administration		

FINANCIAL DISCLOSURE OF HEADS OF DEPARTMENT AND EMPLOYEES

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
C3	Submit to the Public Service Commission particulars of registrable interests of designated employees as prescribed.	DG		Minister

SENIOR MANAGEMENT SERVICE

Power/Duty being delegated		Post level being Delegated to	Specific conditions regarding	
Regulation	Topic		Execution	Reporting
C.1	Appoint and utilise members of the SMS within a framework of norms and standards	DG	Compliance with Handbook for SMS and legislative framework	Minister



**NATIONAL TREASURY
REPUBLIC OF SOUTH AFRICA**

PROCUREMENT MANAGEMENT CIRCULAR NO 1 OF 2006

INTERIM PROCUREMENT ARRANGEMENTS

The purpose of this circular is to inform National Treasury staff of the Procurement Procedures that should be followed in order to comply with the legislation and practice notes issued by the Supply Chain Management: Norms and Standards Office in terms of Treasury Regulations 16A6.1 of the PFMA.

1. THRESHOLDS

The following threshold values when procuring goods and/or services, hiring or letting, acquiring or granting any right or disposing of moveable state property must apply:

1.1 Up to R 500.00 (VAT included)

1.1.1 Goods (excluding assets) may be procured without inviting competitive bids or price quotations through the petty cash procedure.

1.2 Above the value of R500.00 but not exceeding R10 000.00 (VAT included)

1.2.1 Goods and services may be procured by obtaining at least three (3) verbal or written price quotations from where applicable, a list of prospective suppliers available on the supplier database within Procurement Management.

1.2.2 The acceptable quotation must be attached to the purchase requisition (VAS2). The names and prices of the unsuccessful price quotations must be indicated on a separate page and be attached to the requisition (VAS2).

1.3 Above the value of R10 000 but not exceeding R200 000 (VAT included)

1.3.1 Goods and services should be procured by obtaining written price quotations from as many suppliers as possible that are registered on the list of prospective suppliers in Procurement Management.

1.3.2 In cases where Procurement Management confirms that no suitable suppliers are available from the list of prospective suppliers, price quotations may be obtained from other possible suppliers.

- 1.3.3 If it is not possible to obtain at least three (3) written price quotations, the reasons should be recorded and approved by the Chief Financial Officer.
- 1.3.4 The prescripts of the Preferential Procurement Policy Framework Act, Act 5 of 2000 and its associated regulations which takes into cognisance the preference points relating to Historically Disadvantaged Individuals (HDI), Women and Disability Equity, Small, Medium and Micro Enterprises (SMME's) and RDP goals, should be applied for all procurement equal or above R30 000 (Vat Included).

1.4 Above the value of R200 000 (VAT included)

- 1.4.1 Goods and services should be procured by inviting competitive bids.
- 1.4.2 Goods and/or services may not deliberately be split into parts or items of lesser value merely to avoid complying with the requirements of the prescribed thresholds. When determining transaction values, a requirement of goods and/or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.
- 1.4.3 Procurement Management must firstly be approached prior to advertisement of the bids in order to determine the following,
- Whether the requirements cannot be procured from available ad hoc or transversal contracts.
 - Whether approval has been granted by the Director General for the procurement of consultancy services.
 - Whether approval has been granted by the Chief Financial Officer for the procurement of goods and services.
 - Drafting of the advertisement, compilation of the bid documentation, terms of reference, bid specifications, evaluation criteria, availability of funds, etc.

1.5 Procurement of books

The following thresholds values when procuring books must apply:

1.5.1 Up to R 500.00 (VAT included)

Books may be procured without inviting competitive bids or price quotations through the petty cash facility.

1.5.2 Up to R2000.00 (VAT included)

- In cases where books are purchased directly by the Official, the Official may be reimbursed by way of a subsistence and travel claim form.
- In cases where the books must be procured on behalf of the Division, the relevant procurement procedures as stipulated in paragraph 1.2 above should be adhered to.

- In all the above cases, the relevant Budget Manager must approve the expenditure incurred and verify that the book is relevant to the specific Official's work environment.
- In respect of book/s procured by the User directly or through the petty cash facility, the copy documentation of all purchases must be forwarded to Procurement Management for recording purposes.
- In the case of resignation or transfer of the specific employee, the book/s must be returned to the relevant employee's Head of Division.
- It is advisable to contact the Communication Department before any book/s are purchased to verify availability of such book/s within National Treasury.

1.6 Appointment of consultants

- 1.6.1 A memo to request approval for the appointment of all consultants, regardless of the value involved, must be submitted to the Director-General through the Chief Financial Officer's office.
- 1.6.2 The normal Procurement Procedures must be followed with the appointment of consultants. Chapter 5 of the SCM Guidelines to Accounting Officers must be referred to.

2. TAX CLEARANCE CERTIFICATES

- 2.1 The tax clearance certificate requirements should be applicable to all transactions exceeding the threshold value of R30 000 (VAT included).
- 2.2 The tax clearance certificates issued by SARS are valid for a period of one (1) year from the date of approval.
- 2.3 Procurement Management will keep a register of all the original valid tax clearance certificates. It will thus not be necessary to request new original tax clearance certificates each time a price quotation/bid is submitted from a specific supplier/s.
- 2.4 This provision will be applicable only if the closing date of the price quotation or bid falls within the expiry date of the original tax clearance certificate. Cross-reference will be made to the original tax clearance certificate for audit purposes.
- 2.5 Prior to the acceptance of a price quotation or award of the bid, Procurement Management should verify the tax clearance certificate submitted by the potential contractor at any SARS branch office nation wide. SARS will forward the confirmation of such verification to Procurement Management by electronic mail or facsimile. Records of all verifications will be kept for audit purposes.
- 2.6 Users are therefore restricted to not accepting any services or goods from the suppliers prior to Procurement Management adhering to the above SARS regulations.

3. PROCESS: SUBMISSION OF REQUISITIONS (VAS 2) TO PROCUREMENT MANAGEMENT

3.1 Requisitions (VAS 2)

3.1.1 Requisitions must be completed with the following information:

- Requisition number;
- Correct budget allocations namely, funds, item, responsibility and objective; and
- Correct descriptions.

3.1.2 The following attachments must accompany a requisition:

- Written price quotations;
- Original valid tax clearance certificate (where applicable);
- Approved memo (where applicable);
- Contract/Service Level Agreement (where applicable); and
- Open order request form (if applicable) for recurring services/ where more than one invoice will be paid for.

3.1.3 Budget Managers must approve requisitions (VAS2) in terms of the following delegations:

- Up to R30 000 (VAT included) – Director (if a budget manager has been designated on this level);
- Above R30 000 but not exceeding R200 000 (VAT included) – Chief Director;
- Above R200 000 (VAT included) – Deputy Director General; or
- In cases where Budget Managers are not available, the official acting in that capacity must complete a specimen signature form and submit it to the Directorate: Financial Administration for the attention of the Policy Development and Internal Control Section.

3.1.4 Supplier Database Registration Form

Each new supplier who is approached to submit a price quotation for National Treasury should complete the supplier registration form (Annexure A) together with the Credit Order Instruction Form (Annexure B).

The relevant forms must be submitted back to Procurement Management for capturing on the supplier database system.

3.1.5 Supplier Banking Details

In cases where new suppliers are utilized, the Procurement Management will request original banking details from the prospective suppliers by means of the Credit Order Instruction Form (Annexure B). Alternatively, a cancelled cheque in the name of the supplier/service provider must be submitted.

3.2 Official Orders

It is a requirement that an official order must be placed for each transaction prior to the delivery of goods and services. Procurement Management will not accept requisitions with invoices attached as this reflects that procurement procedures were not adhered to.

3.2.1 Open Orders

- Open orders can be placed for transactions where payments are to be processed more than once and where the duration of the contract as well as the price can be determined. For example, consultants, temporarily workers, photocopy machines, etc.)
- A request form to place an open order can be submitted to Procurement Management with the approved requisition (VAS2).
- An open order can be placed for a maximum period of twelve months.

3.3 Invoices and delivery notes

Please note that invoices must be paid within 30 days from receipt date. Any interests on late payments will be investigated and may be recovered from the employee who is responsible for the delay in payments.

3.3.1 The relevant Budget Manager must:

- Indicate the date of receipt of invoice on the invoice,
- Certify original invoices and/ or delivery notes to confirm that the goods and services received are satisfactorily and that the payment can be processed.

3.3.2 Original invoices, delivery notes, and timesheets where applicable, must be submitted to Martie Cockrell, 4th floor, 240 Vermeulen Street on the same date of receipt.

3.4 Advance Payments

3.4.1 Original pro-forma invoices signed by the relevant Budget Manager can be submitted for advance payments together with the internal requisition (VAS 2) form.

4. DEVIATIONS FROM PROCUREMENT PROCEDURES

4.1 Approval for deviations from normal Procurement Procedures for consultant services must be obtained from the Director-General through the Chief Financial Officer's office.

4.2 Approval for deviations from normal Procurement Procedures other than consultant services must be obtained from the Chief Financial Officer.



STADI MNGOMEZULU
ACTING CHIEF FINANCIAL OFFICER: NATIONAL TREASURY

DATE: 8/3/2006



**NATIONAL TREASURY
REPUBLIC OF SOUTH AFRICA**

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M E M O

**STADI MNGOMEZULU
DIRECTOR: FINANCIAL MANAGEMENT**


6 April 2006

APPOINTMENT OF BUDGET MANAGERS

1. As was the case last year, the ALM Division's budget will only be broken down up to sub-programme level. The following officials have been appointed as budget managers within the ALM Division:

Sub-programme	Budget Manager	Budget Support
Office of the DDG	Johan Redelinghuys	Wessel Moolman Christo Kruger Saphania Tshidzumba Zandile Nkosinkulu
Liability Management		
Asset Management	Kabelo Seitshiro	
Financial Operations		
Strategy & Risk Management	Anthony Julies	

- In the event that any of the Chief Directors are not available for a long time, any of the other Chief Directors can sign on their behalf for that sub-programme.
- If you need any further information, please contact Wessel Moolman at X5240


Johan Redelinghuys
 Chief Director: Financial Operations
 Date: 10/04/2006

Cc: Chris Dreyer