



Section 1.01

Section 1.02

# FINANCIAL DELEGATIONS OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER OF THE NORTH WEST DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

2025/26

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DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

ACCOUNTING OFFICER DELEGATIONS

DELEGATION OF POWERS AND DUTIES IN TERMS OF SECTION 44 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (ACT 1 OF 1999 AS AMENDED BY ACT 29 OF 1999) BY THE ACCOUNTING OFFICER OF THE NORTH WEST DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT

Under the powers vested in me by section 44 of the Public Finance Management Act, 1999 (Act 1 of 1999 as amended by Act 29 of 1999), I, I.Z. MOKHATLA, Accounting Officer(AO) for the NORTH WEST DEPARTMENT OF AGRICULTURE AND RURAL DEVELOPMENT hereby delegate the powers and duties assigned to me by the said Act, as well as any powers and duties to assist me in complying with a duty, as set out in Annexure A and B of the attached Delegation Framework, to such individuals or holders of a specific post specifically referred to. These powers and duties are inclusive of those excluded by the said Act from being delegated.

The Delegation Framework must be read and implemented as a whole.

Signed at MARICORP this 24<sup>th</sup> APRIL day of 2024

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### PART 1: CONTEXT

- 1.1. Delegation is the process through which a portion of authority assigned to an official is passed on to a lower level official who in turn has the authority to deploy resources in his or her area of responsibility to execute a specific task.
- 1.2. In this context:
  - (i) 'Accountability' and 'Responsibility' means that the official who delegates authority remains accountable and the lower level official must be held responsible for the execution of the delegated power or authority.
  - (ii) 'Centralisation' considers where the responsibility for decision-making authority is vested, i.e. the degree to which decision-making is concentrated at a single point in the organisation.
  - (iii) 'Decentralisation' is when authority is widely dispersed within the organisation.
  - (iv) Centralisation and decentralisation does not refer to geographical dispersion.
- 1.3. The delegation process is essential to every Accounting Officer as this is a mechanism through which the Accounting Officer can ensure the achievement of effective, efficient and economical service delivery by officials.
- 1.4. Management processes are dependent on the concept of delegation. It is therefore important that this concept and its advantages during implementation is understood by all parties involved. Some of the key advantages are the following:
  - Managers who allow their staff to accept more responsibilities are in a better position themselves to accept more responsibilities and higher levels of authority.
  - Delegations encourage officials to exercise judgment and to accept accountability.

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- Better decisions are often taken by officials who operate closer to implementation.
  - Decision-making processes are quicker and enhances officials' confidence to make future decisions.
- 1.5. It has been established by various oversight bodies, that the following key transversal challenges relating to current AO delegations need to be addressed:
- Inconsistency in the different levels of delegations.
  - No indication is given by officials of which delegation is utilised when a delegated authority is exercised.
  - Where a discretionary delegated power is utilised and the provisions of PAJA applies, there is uncertainty as to what factors should be considered.

## **PART 2: ALIGNMENT WITH GOVERNMENT'S STRATEGIC PLANS**

- 2.1. Officials must also be mindful of the values of the North West Provincial Government, namely competence, accountability, integrity, responsiveness and caring when exercising the authority delegated to them.

## **PART 3: OBJECTIVES**

- 3.1. The Delegation Framework aims to:
- (a) Review and update the previous AO Delegations to reflect powers prescribed to the AO in terms of the PFMA as well as the Treasury Regulations, National Treasury Instructions and Provincial Treasury Instructions, mindful of the requirements of effective work-flows and proper segregation of duties.
  - (b) Provide guidance on the certification required when exercising a delegation.

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- (ii) Exercise the delegation resulting in an illegal activity.
- (iii) Exercise the delegation contrary to relevant court judgements.
- (iv) Prescribe additional conditions to a delegation, if not expressly allowed.
- (v) Exercise a delegation beyond timeframes prescribed.

4.4 Note that an official acting in a post may only exercise the delegations assigned to that post if such official was duly appointed in an acting position in accordance with the Public Service Act, 1994 (as amended).

## **PART 5: MAINTENANCE**

5.1. Review of the Delegation Framework is considered under, *inter alia*, the following circumstances:

- i. Changes in legislation, regulations and treasury instructions.
- ii. Court judgments and other legal interpretations.
- iii. Changes in the strategic, tactical, operational and control environment.
- iv. Changes in business processes and organizational structures.
- v. Management requests.
- vi. Recommendations/resolutions from oversight bodies.
- vii. New financial year.

5.2. Maintenance will be performed by the Chief Directorate: Financial Management

5.3. Amendments must be recommended by the CHIEF FINANCIAL OFFICER.

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## **PART 6: IMPLEMENTATION**

- 6.1. All officials must be committed to full compliance with the letter and spirit of these delegations in order to enhance corporate governance, departmental operations and service delivery.
- 6.2. It is the responsibility of management to bring the contents of this Delegation Framework to the attention of all parties within their area of responsibility and control.
- 6.3. It is the responsibility of management to ensure that job descriptions are aligned to the delegations.
- 6.4. Non-compliance with the Delegation Framework will result in consequence management being considered and instituted against the relevant officials where deemed necessary.
- 6.5. Direct clarification of and solicit training on any matter contained in the Delegation Framework, to the Chief Directorate: Financial Management

## **PART 7: GOVERNANCE AND REGULATORY FRAMEWORK**

- 7.1. Section 44(1) of the PFMA provides that the AO may in writing, delegate any powers entrusted or delegated to him/her in terms of the PFMA to an official in that department OR instruct that official to perform any of the duties assigned to him/her in terms of the PFMA.
- 7.2. Section 44(2) of the PFMA further provides that these delegations:
  - Are subject to any limitations and conditions prescribed or imposed by the Treasury or AO.
  - May either be to a specific individual or the holder of a specific post in the department.

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- Does not divest the AO of the responsibility to exercise the delegated power.
- 7.3 Sect on 44(3) of the PFMA provides that the AO may confirm, vary or revoke any decision taken in terms of such delegation, subject to any rights vested as a consequence of the decision.
- 7.4 **NOTE:** The general rule of delegations is that when a delegatee performs a power entrusted to another person on behalf of such person, the latter person still remains accountable but the delegate remains responsible.
- 7.5 Administrative Law and practice promotes the following important principles:
- The AO may, at any time limit or revoke any delegation subject to rights being vested due to a delegated power already being exercised
  - The AO may also exercise the power although it has been delegated.
  - When executed, the power of delegation must be restrictively interpreted (*Kasiyamhuru v The Minister of Home Affairs 1999 (1) SA 643* which means that the delegate must only do what is explicitly delegated.
- 7.6 Section of the PFMA defines **this Act** to include any regulations and instructions issued in terms of sections 69, 76, 85 or 91 by the National Treasury. The latter has the effect that the Accounting Officer may delegate any powers entrusted to him/her in relation thereto.
- 7.7 In addition section 18(2)(a) of the PFMA empowers the Provincial Treasury to issue Provincial Treasury Instructions [PTI's] not inconsistent with **'this Act'**, meaning not inconsistent with the provisions of the PFMA, TR's and TI's as referred to above. Notwithstanding the fact that the PFMA does not specifically enable a Provincial Treasury to assign additional powers to an Accounting Officer, the issued PTI's in certain instances do, however, give powers to Accounting Officers. To enable the Accounting Officer to delegate these powers it is essential to define **'this Act'** in this instance in broader terms to incorporate PTI's. The latter will promote sound corporate governance. This situation must not be confused in instances where the Provincial Treasury delegates its powers to Accounting Officers in terms of section 20 of the PFMA.

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- 7.8. In addition, section 42A of the Public Service Act, 1994, Chapter 1, Part II of the Public Service Regulations, 2001, the Directive on Public Administration and Management Delegations, 2014, and the Principles of Public Administration and Financial Management Delegations approved by Cabinet on 7 August 2013, makes provisions as assigned to the Accounting Officer to the delegated official/s to appoint an individual in Acting capacity to fulfil duties and responsibilities entrusted to such delegated official/s, but it does not eliminate the accountability of the initial delegated official/s as prescribe by the Promotion of Administrative Justice Act no. 3 of 2000, as a delegated power cannot be delegated further than the authorised delegated provisions as approved by the Accounting Officer within this financial delegations

**PART 8: IMPACT WHEN EXECUTING A DELEGATION**

8. The principles of Administrative Law dictate that when an official executes a delegation, such delegation is regarded as an administrative action and has the force of law. The result of the latter is that when an official conducts a legal, illegal or *ultra vires* administrative action, such action may retain its force of law until it is declared by a court of law as being invalid in total and void or voidable, subject to rights in a ready being vested
- 8.3. Once a delegation has been exercised it is regarded as a **completed** administrative action. A **completed** administrative action is regarded as a **functus officio** action.

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8.3.1. **Functus officio** is the legal term for an administrative action that has been executed resulting in legal rights being vested. Administrative actions exercised by an appropriate properly authorised delegate therefore result in such actions being regarded as **functus officio**.

Administraliefreg, tweede uitgawe, Marinus Wiechers, BUTTERWORTH, 1984

## **PART 9: DELEGATIONS**

9.1. Note that the exercising of the delegations should not be done in isolation; consideration must also be given to other delegations such as:

- (i) HRM (Public management and administration) delegations issued in terms of the Public Service Act.
- (ii) Provincial Treasury delegations issued in terms of section 20 of the PFMA.
- (iii) Delegations issued in terms of other line-function legislation applicable to the Department.
- (iv) Provisions relating to Acting capacities due to ill-health, leave or vacancy as prescribe by the provisions of the Promotion to Administrative Justice Act no. 3 of 2000 and section 42A of the Public Service Act, 1994, Chapter 1, Part II of the Public Service Regulations, 2001, the Directive on Public Administration and Management Delegations, 2014, and the Principles of Public Administration and Financial Management Delegations approved by Cabinet on 7 August 2013

9.2. The following guiding principles were applied in arriving at the delegations contained in Annexure A:

- The reason for delegating a power or authority.
- Clarity of authority and responsibility.
- Ability to perform the delegation.

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Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations and
<b>CHAPTER 2: DEPARTMENTS AND CONSTITUTIONAL INSTITUTIONS</b>					
1	Maintenance of efficient, effective and transparent systems of financial management and internal control.	38(1)(a)(i)	N/A	Chief Officer Financial	Policies and procedures relevant to financial management practices should be in place and updated and must be complied with by officials in the Department.
2.	Maintenance of an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost-effective.	38(1)(a)(iii)	N/A	Accounting Officer	In line with the Section 217 of the Constitution of the Republic of SA
3.	Maintenance of a system for properly evaluating all major capital projects prior to a final decision on the project.	38(1)(a)(iv)	N/A	All Programme Managers	Within the confines of the law
4.	Taking effective and appropriate steps to collect all monies due to the department	38(1)(c)(i)	N/A	Director Services	All requests for recovery to be reported to Legal Services in writing.
5.	Taking effective and appropriate steps to prevent unauthorised, irregular, fruitless and wasteful expenditure and losses resulting from criminal conduct	38(1)(c)(ii)	N/A	All officials	The Chief Financial Officer to champion the process of putting systems in place

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Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations	and
6.	Taking effective and appropriate steps to manage available capital efficiently and economically.	38(1)(c)(iii)	N/A	All senior managers	Each Senior manager is responsible and accountable for the management and accountability of resources for their divisions	
7.	Responsibility for the management, safeguarding and the maintenance of assets, including the management of the liabilities.	38(1)(d)	N/A	All officials	Each Senior Manager must put systems in place to ensure compliant assets allocations, maintenance as well as management of liabilities.	
8.	Complying with any tax, levy, duty, pension and audit commitments.	38(1) (e)	N/A	Chief Officer	N/A	
9.	Settle all contractual obligations and pay all monies owing, within the prescribed or agreed period.	38(1)(f)	N/A	All officials	In line with the circulars issued by Financial Management	
10.	Immediately reporting, in writing, on discovery of any unauthorised, irregular or fruitless and wasteful expenditure, to Treasury and in case of irregular expenditure involving the procurement of goods or services.	38(1)(g)	N/A	Chief Officer	Letter reporting the expenditures to be timeously submitted to the Head of Department for notification and other letter to be approved by Head of Department for reporting to Treasury. Chief Financial Officer will follow all steps to recover all wasteful and fruitless expenditure	

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Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
11.	<p>Taking effective and appropriate disciplinary steps against the department's employees who:</p> <ul style="list-style-type: none"> <li>i. Contravenes or fails to comply with the provisions of the Public Finance Management Act.</li> <li>ii. Commit an act which undermines the financial management and internal control system of the department.</li> <li>iii. Make or permit an unauthorised, irregular, fruitless and wasteful expenditure.</li> </ul>	38(1)(h)	N/A	All Supervisors and Responsible Managers	<p>- Chief Financial Officer will investigate and remedy all root causes for irregular expenditure</p> <p>In consultation with Director: Human Resource Management and Labour Relations Officer</p>
12.	Ensuring that provisions of the Division of Revenue Act are complied with when transferring funds in terms of that Act.	38(1)(i)	N/A	Chief Financial Officer All Programme Managers responsible for DORA funds administration	In consultation with the Accounting Officer and DORA Transferring Officer
13.	Prior to transferring funds to any PFMA public entity or private company, ensure that such	38(1)(i)	N/A	Chief Financial Officer	In consultation with Accounting Officer, the relevant programme

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Financial Delegations: 2025/26



Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations and
	<p>entities and companies have systems in place that adheres to the RSA Constitution and the PFMA</p> <p>Ensuring that before funds are transferred to an entity within or outside government assurance in writing is obtained from the entity that it has implemented, or will implement, effective, efficient and transparent financial management and internal control systems, or if such written assurance is not or cannot be given, render the transfer of the funds subject to conditions and remedial measures requiring the entity to establish and implement effective, efficient and transparent financial management and internal control systems.</p>				<p>manager, Treasury and the DORA Transferring Office in case of conditional grants.</p>
14.	Enforcing compliance with any prescribed conditions if the department gives financial assistance to any entity or person.	38(1)(k)	N/A	Chief Financial Officer Responsible Programme Managers	In line with funding frameworks on conditional Grants.
15.	Taking into account all relevant financial considerations, including issues of proprietary,	38(1)(k)	N/A	Chief Financial Officer	All submissions with financial implications to be processed through the

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Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations and
	regularity and value of money, when policy proposals affecting the Accounting Officer's responsibility are considered				Chief Financial officer to Accounting Officer
16.	Promptly consulting and seeking the prior written consent of Treasury on any new entity which the department intends to establish or in the establishment of which it took initiative.	38(1)(m)	N/A	Accounting Officer	With Treasury concurrence
17.	Complying and ensuring compliance by the department with the provisions of the PFMA.	38(1)(n)	N/A	All officials	N/A
18.	Ensuring that expenditure of the department is in accordance with the vote of the department and the main division within the vote.	39(1)(a)	N/A	All officials	All officials to endure that procurement of goods and services are in line with applicable prescripts
19.	Taking effective and appropriate steps to prevent any overspending of the vote of the department or a main division within the vote.	39(2)(a)	N/A	All officials	Ensure spending in line with approved budget allocations
20.	Reporting under collection of revenue, shortfalls in the budget revenue and overspending of the department's vote or a main division within the vote.	39(2)(b)	N/A	Director Financial Administration	In line with the Departmental Revenue Tariffs and Approved budget

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*T. J. van der Merwe*

Accounting Officer



Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations and
21.	Complying with any remedial measures imposed by the relevant treasury in terms of the PFMA to prevent overspending of the vote or main division within the vote.	39(2)(c)	N/A	All officials	Cost containment measures issued to curb the overspending to be strictly adhered to.
22.	Keep full and proper records of the financial affairs of the department in accordance with any prescribed norms and standards.	40(1)(a)	N/A	Director Financial Administration Director Strategic Management District Directors Director: SCM Director : Human Resources Management	All Payment vouchers Performance Information Project Files Contract Files Employee Files
23.	Preparation of financial statements for each financial year in accordance with generally recognised accounting practices and Accountant General guidelines.	40(1)(b)	N/A	Director Financial Administration	Ensure compliance to the Modified Cash Standards
24.	Submission of Annual and Interim financial statements within the legislated timeframes	40(1)(c)	N/A	Chief Officer Financial	Chief Financial Officer to certify accuracy of the Annual Financial Statements

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Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations and
25.	Submitting within five months to the relevant Treasury an annual report of the department inclusive of all schedules	40(1)(d)& (e)	N/A	Director Strategic Management	Highlight all material issues to the Accounting Officer prior to submitting • The Chief Financial Officer to provide assurance of the reported information.
26.	Responsibility for the submission by the department of all reports, returns, notices and other information to Legislature, an executive authority, the relevant Treasury or the Auditor-General as may be required by the Public Finance Management Act.	40(1)(f)	N/A	Chief Financial Officer All programme Managers	In consultation with the Accounting Officer
27.	Submission to the Treasury of a breakdown per month of anticipated revenue and expenditure for each year.	40(4)(a)	N/A	Director Financial Administration	In line with issued treasury guidelines and in consultation with Chief Financial Officer
28.	Submission each month of information in the prescribed format on actual revenue and expenditure for the preceding month and the amounts anticipated for that month in terms of paragraph (a) of section 40(4).	40(4)(b)	N/A	Director Financial Administration	in consultation with Chief Financial Officer and Material Variances to be motivated by the relevant programme managers.

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Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations	and
29.	Submitting to the Treasury and the executive authority within 15 days of the end of each month: <ul style="list-style-type: none"> <li>i. the information for that month;</li> <li>ii. projections of expected expenditure and revenue collection for the remainder of the current financial year.</li> <li>iii. any material variances and a summary of the steps taken to ensure that the projected expenditure and revenue remain within budget.</li> </ul>	40(4)(c)	N/A	Chief Financial Officer	In consultation with the Programme Managers	
30.	Promptly reporting to the relevant executive authority and the Treasury his/her inability to comply with any of the responsibilities determined in 41Part 5 of the Public Finance Management Act and his/her reasons thereof.	40(5)	N/A	Not delegated	Accounting Officer	
31.	Submitting to the Treasury or the Auditor-General, information, returns, documents, Explanations and motivations as may be prescribed or as the Treasury or the Auditor-General may require.	41	N/A	Chief Financial Officer	Chief Directors to ensure accuracy and completeness of the submission within their areas of responsibility and a Director in case of programmes not falling under Chief Directors .	

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Item No.	Description of authority /duty delegated)	Policy Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions Limitations and
32.	(a) Drawing up an inventory of assets and liabilities to be transferred to another department or institution. (b) Drawing up staff complement list of all officials affected by the transfer process	42(1)(a) & (b) 42(1)(a) & (b)	N/A N/A	Chief Officer Financial Director Corporate Services	Inventory list and Head Counts to be compiled in line with the NMOG or PMOG List to be prepared in line with the establishment
33.	Providing the Accounting Officer for the receiving department or other institution with substantiating records, including personnel records of staff to be transferred.	42(1)(a) & (b)	N/A	Not Delegated	HOD to receive packaged information from the CFO and Chief Director Corporate Services
34.	Signing the inventory when the transfer takes place.	42(2)	N/A	Not delegated	<ul style="list-style-type: none"> <li>• Prior to the assets being transferred on the system.</li> <li>• Provincial Treasury to be furnished with the signed Certificate and inventory list to effect the transfer.</li> </ul>
35.	Filing of a copy of the signed inventory with the relevant treasury and the Auditor-General within 14 days of the transfer.	42(3)	N/A	Chief Officer Financial	N/A
36.	Utilising a saving in the amount appropriated under a main division within a vote towards the defrayment of excess expenditure under another main	43(1)	eight(8) percent rule	Chief Financial Officer	<ul style="list-style-type: none"> <li>• All conditions set by treasury regulations being met.</li> </ul>

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**ANNEXURE B**

**FINANCIAL DELEGATIONS – POWERS AND DUTIES OF THE ACCOUNTING OFFICER  
IN TERMS OF THE NATIONAL TREASURY REGULATIONS DELEGATED IN TERMS OF SECTION 44 OF THE PFMA**

Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
<b>CHAPTER 4: INTERNAL CONTROL</b>					
1.	Facilitate a risk assessment to determine the material risks to which the institution may be exposed and to evaluate the strategy for managing those risks.	3.1.9	N/A	Director: Risk Management	As per the approved schedule
2.	Conduct Annual Risk Assessment of the department and facilitate approval of the resultant Risk Profile of the (incomplete)	Public Finance Management Act No. 1 of 1999,	N/A	Director Management	Approved Risk Profile

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	Facilitate establishment of the departmental Governance Risk Management Committee.	National Treasury Regulations (2005) and Public Sector Risk Management Framework (2010) and			committee to be chaired by an external independent chairperson and must include external members as well as Executive Management and Chief Financial Officer of the department.
3.	Implementing recommendations of the audit committee.	3.1.10	N/A	Programme Managers	Chief Financial Officer to facilitate and relevant managers to provide inputs
4.	Ensuring that a risk management strategy, which includes a fraud prevention plan is developed	3.2.1	N/A	Director Risk Management	In line with the National Treasury Risk Management Framework
<b>CHAPTER 5: FINANCIAL MISCONDUCT</b>					
1.	Ensuring that disciplinary proceedings are carried out in accordance with the relevant prescripts if an official is alleged to have committed financial misconduct.	4.1.1.	N/A	All Senior Managers	With guidance of Directors Human Resource Management
2..	Ensuring that the investigation is conducted within 30 days from the date of discovery of the alleged financial misconduct.	4.1.2.	N/A	All Senior Managers	With guidance of Director: Human Resource Management

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
3.	Advising the executive authority, the Treasury and the Auditor-General of any criminal charges it (department) laid against any person in terms of section 86 of the PFMA.	4.1.3.	N/A	Not delegated	N/A
4.	Reporting to the executive authority, the Department of Public Service and Administration and the Public Service Commission on the outcome of disciplinary hearings	4.3.1.	N/A	Director: Human Resource Management	
5.	Present quarterly reports to the Audit Committee as well as Annually to Auditor-General a schedule of- a) The name and rank of officials facing disciplinary hearings or criminal charges; b) The outcome of any disciplinary hearings and/or criminal charges; and c) the sanctions and any further action taken against the relevant official;	4.3.4	N/A	Chief Director Corporate Services	

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
<b>CHAPTER 6: STRATEGIC PLANNING</b>					
1	Preparing a strategic plan for approval by the Executive Authority.	5.2.1.	N/A	Director Strategic Management	<ul style="list-style-type: none"> <li>Strategic Plan must be compiled in accordance with the National Treasury's Prescribed guidelines, formats, templates &amp; timelines.</li> <li>The Director Strategic Management to consolidate inputs.</li> </ul>
2.	Submit the Department's Strategic plan and the annual performance to the Provincial Legislature at least 10 days prior to the discussion of the Department budget vote.	5.21 – 5.2.2	N/A	Director Strategic Management	In line with the reporting framework
3.	Establishing procedures for quarterly reporting to facilitate effective performance monitoring, evaluation and corrective action.	5.3.1.	N/A	Director Strategic Management	In line with the reporting framework
<b>CHAPTER 7: BUDGET AND RELATED MATTERS</b>					
1.	Complying with annual budget circulars issued by the Treasury.	6.1.1	N/A	Chief Financial Officer	In line with Treasury guidelines and circulars

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
2.	Obtain approval of Treasury on any funding arrangements relating to transfer of a function to another sphere of government.	6.5.3.	N/A	Chief Financial Officer	Transfer to be in line with the Public Service Act and regulations
3.	Submission of the request for roll overs to the relevant treasury of all unspent but committed budgets on or before the last working day of the Treasury deadline and inform the National Transferring Officer about the request relating to Conditional Grants.	6.4	N/A	Chief Financial Officer	Programme managers to make inputs on requests in line with guidance of the Director Financial Administration noting all the terms and conditions set for such requests.  Records supporting the requests to be submitted with the requests
<b>CHAPTER 8: REVENUE MANAGEMENT</b>					
1.	Managing revenue efficiently and effectively by developing and implementing appropriate processes that provide for the identification, collection, safeguarding, recording and reconciliation of information about revenue.	7.2.1	N/A	Director: Financial Administration	In line with the provincial revenue enhancement strategy
2.	Reviewing annually all fees, charges or rates, scales or tariff of fees and charges that are not fixed or that cannot be fixed by any law and relates to revenue	7.3.1	N/A	Director: Financial Administration	In consultation with all revenue sources managers

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	accruing to the department and obtaining approval from the provincial treasury for the proposed tariff structure.				
<b>CHAPTER 9: EXPENDITURE MANAGEMENT</b>					
1.	Ensuring that internal procedures and internal control measures are in place for payment approval and processing of transactions.	8.1.1	N/A	Chief Financial Officer	Policies and procedures relevant to financial management practices should be in place and reviewed in line with the new developments
2.	Procurement of goods and services and commitment of public funds and payment of vouchers	8.2.1.	Unlimited	Chief Financial Officer	The process to comply to all provisioning legislation and directives
3.	Delegated or authorised officials must ensure that any limitations or conditions are complied with, before approving expenditure or incurring a commitment to spend.	8.2.2	N/A	Chief Financial Officer	Policies, procedures and internal systems to guide officials on spending requirements.
4.	Signing of the requisition form (NW.M 1) for purchase of all goods and services for committing the Department towards procurement of goods and services	8.2.2	R 0 - R 200 000 ≤ R 500 000 ≤ R 1 000 000 > R 1 000 000	Assistant Director Deputy Director Director Chief Directors	Prior to committing the Department towards procurement of any goods and services all, delegated officials should ensure that all PFMA a PPPFA as well as Section 217 of the Constitution of the republic are complied with.

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
5.	Signing of the requisition form (NW.M 1) for payment of services provided to the Department( Electricity, Utilities, Telephones, Copiers, Rental for existing contracts) s		R 0 - SR 300 000	Instruction note 3 of 21/22 Assistant Director: Corporate (Colleges)/SCM/Finance	Accompanied by proper signed reconciliation
6.			≤R 500 000	District Deputy Director Corporate  Deputy Director: Financial/Management Accounting/Auxiliary Services Head Office/Colleges	Accompanied by proper signed reconciliation
7.			≤ R1 000 000  > R 1 000 000	Director District/SCM/Financial Administration/Colleges  Chief Directors/CFO	Accompanied by proper signed reconciliation

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
8.	Signing of the requisition form (NW.M 1) for Revenue payments and budget surplus surrenders		≤R 500 000	Deputy Director: Financial/Management Accounting	Accompanied by proper signed reconciliations
			≤ R1 000 000	Director: Financial Administration	Accompanied by proper signed reconciliations
			> R 1 000 000	Chief Financial Officer	
9.	Verification of documents for compliance to all procurement processes for <u>all</u> goods and services.	8.1.1	R 0 - ≤R 500 000	State Accountant: Internal Control	In line with the Departmental SCM Policy
10.			≤ R 1 000 000	District Senior State Accountant: Internal Control/ Assistant Director Internal Control Head Office	
11			> R 1 000 000	District Assistant Director: Internal Control Deputy Director: Internal Control Head Office	
12.	Verification of SCM compliance for purchase of <u>all</u> goods and services.	8.1.1	Unlimited	Assistant Director: Supply Chain Management	In line with the Departmental SCM Policy

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Accounting Officer





Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
				Assistant Director Finance (Districts/Colleges )	
			≤ R1 000 000	Deputy Director Finance (Head Office) Deputy Director Corporate Services (Districts/College)	
			>R1 000 000	Director Financial Administration – Head Office Director Districts/Colleges	
17	Signing of payment request certificate for all procurement (Goods & Services including Machinery & Equipment)		≤ R 300 000 ≤ R 500 000 ≤ R1 000 000 > R1 000 000	Assistant Director Deputy Director Director Chief Director	In line with section 45 of the PFMA and Chapter 8 of the Treasury Regulations as well as SCM & Payments policies  POEs for delivery of the service to be annexed to the voucher whenever possible
18.	Signing of original orders for purchase of all goods and services	8.2.2	R 0 - R 200 000	Assistant Director SCM Head Office & District	In line with the Departmental SCM Policy

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
19	Signing of original orders for payment of contractual obligations like Eskom, Telkom, Cell-phone providers, Municipal Rates, Rentals		<p>≤ R 500 000</p> <p>≤ R 1 000 000</p> <p>&gt; R 1 000 000</p> <p>R 0 - ≤R 300 000</p> <p>≤R 500 000</p> <p>≤ R1 000 000</p>	<p>Deputy Director SCM</p> <p>Deputy Director Corporate Services</p> <p>Director SCM</p> <p>Director District</p> <p>Chief Director</p> <p>Chief Financial Officer</p> <p>Assistant Director SCM Head Office &amp; District</p> <p>Deputy Director SCM</p> <p>Deputy Director Corporate Services</p> <p>Director SCM</p> <p>Director District</p>	

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Accounting Officer



Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
20	Ensuring that the personnel cost of all appointees, as well as promotion and salary increases can be met within the budgetary allocation of the institution.	8.3.2	N/A	Chief Director Chief Financial Officer	In consultation with Director Financial Administration
21.	Appointment of Departmental Payroll paymasters	8.3.4	N/A	Accounting Officer	Ensure compliance to all payroll certification conditions and requirements.
22.	Complying with the reporting requirements of the Division of Revenue Act when making or receiving grants to or from other spheres of government in terms of that Act.	8.4.1	N/A	Chief Financial Officer Provincial Receiving Officer	Ensure compliance to all funding provisions and conditions.
23.	Ensuring that before any funds are transferred, the institution receiving the grant submits with its certificate of compliance in terms of section 38(1)(j) of the PFMA, the most recent audited statement and any annual report,	TR 8.5.1	Any amount	Chief Financial Officer	N/A

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Accounting Officer



Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
<b>CHAPTER 10 : UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE (UIFWE)</b>					
1.	where the funds to be transferred are not covered by the annual Division of Revenue Act, and where the transfer is not to an individual, constitutional institution, public entity or an institution audited by the Office of the Auditor-General.	9.1.1	N/A	All officials	In compliance to all updated policies and procedures.
2.	Exercising all reasonable care to prevent and detect unauthorised, irregular, fruitless, and wasteful expenditure, and for this purpose implement effective, efficient and transparent processes of financial and risk management.	9.1.2	N/A	All officials  Chief Financial Officer	In line with the relevant legislation and reporting timelines
3.	Reporting of unauthorised, irregular, fruitless, and wasteful Expenditure to the Accounting Officer when identified  Reporting of unauthorised, irregular, fruitless, and wasteful Expenditure to Treasury  Take appropriate action against any official committing	9.1.3.	N/A	Accounting Officer	Accounting Officer to further consider the following

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	Unauthorised/Fruitless and/Irregular Expenditure in line with section 38(1)(g) of the PFMA.				<ul style="list-style-type: none"> <li>The actual or potential impact of the alleged misconduct on the work of the public service, employee's component and colleagues, and the public.</li> <li>The nature of the employee's work and responsibility</li> <li>The circumstances in which the alleged misconduct took place</li> </ul>
<b>CHAPTER 11: ASSET MANAGEMENT</b>					
1.	Taking full responsibility and ensuring that proper control systems exist for assets and that: (a) preventative mechanisms are in place to eliminate theft, losses, wastage and misuse; and	10.1.1	N/A	All officials	Policies and procedures relevant to financial management practices should be in place and updated and must be complied with by officials in the Department.
2.	Ensuring that processes (whether manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the institution's assets.	TR10.1.2	N/A	Director Supply Chain Management	In line with the Provincial Asset Management Framework
3.	Requisition forms for Procurement of assets : Departmental Utilisation	North West Provincial Asset Management	> R 5000 per item under capital budget	All Directors	All Asset Acquisition forms to be confirmed by Deputy Director Asset Management – Head Office

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Accounting Officer





Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
6.	Disposal of assets : Approval of disposal recommendations	North West Provincial Asset Management Framework and Guidelines	Disposal of capital assets (Above R5000 per item) under capital budget  Disposal of minor assets (Less than R5000 per item)	Accounting Officer	<ul style="list-style-type: none"> <li>Disposal Committee members must be duly appointed in writing by the Accounting Officer on an ad-hoc basis for movable and biological assets</li> <li>First option to dispose should be for cash on salvage value for revenue collection.</li> <li>The request for disposal must be approved by the Accounting Officer.</li> </ul>
<b>CHAPTER 12: MANAGEMENT OF DEBTORS</b>					
1.	Taking effective and appropriate steps to collect all money due to the institution including, as necessary- (a) maintenance of proper accounts and records for all debtors, including amounts received in part payment; and	11.2.1	N/A	Director Financial Administration	Maintain detailed profile per debtor for future assessment

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Accounting Officer



Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	(b) referral of a matter to the State Attorney, where economical, to consider a legal demand and possible legal proceedings in a court of law.				Legal Services to provide full details of matters to be referred to state attorney for collection
2.	Exercising the discretion to recover debts owing to the state in instalments.	11.3.1	N/A	Chief Financial Officer	In consultation with legal services. Discretion only to be used where recovery is not determined by law or agreement
	35 a. Recovery of State debt owing by an official	11.3.1	Unlimited	Accounting Officer	<ul style="list-style-type: none"> <li>Official indebted to the department shall be given option to determine reasonable repayment method</li> <li>Debts owed to the State by a public servant shall be recovered without interest;</li> <li>A debt incurred as a result of fraud etc. will not be exempted from interest.</li> </ul>
	35 (b). Recovery of state debt owned by other entities / persons other than an official / and official of which the debt overlaps into another financial year, including criminal liability	PFMA and Treasury Regulations	Unlimited	Accounting Officer	<ul style="list-style-type: none"> <li>Debt as a result of fraud or a criminal liability is not exempted from interest.</li> <li>The Accounting officer must refer major debt recovery amounts to the Office of the State Attorney office in relation to recovery of substantial amounts.</li> <li>Interest must be charged to debt owed to the State as prescribed in the PFMA and as per the Government Gazette.</li> </ul>

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Accounting Officer

Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
3.	Writing off of debts owing to the state in accordance with 76 (1)e and 76(4)a of the PFMA	11.4.1	Staff and Trade Debts	Accounting Officer	Having explored all recoverability options including litigating against the debtor
<b>CHAPTER 13: MANAGEMENT OF LOSSES AND CLAIMS</b>					
1.	Referring the matter to the State Attorney for legal action if deemed economical, if the department suffers a loss or damage and the other person denies liability.	12.3.1	N/A	Legal Services	Within the prescripts of the law
2.	Making good the loss or damage sustained by an employee in the execution of official duties for which he/she is not compensated: Provided that the official can prove such loss or damage.	12.4.1	N/A	Relevant SMS member	<ul style="list-style-type: none"> <li>All cases must be handled in consultation with the Director Legal Services.</li> <li>Any payment must be made in consultation with the Chief Directorate: Financial Management. All cases must be reported to the Loss Control Officer.</li> </ul>
3.	Writing off losses and damages that result from <i>vis major</i> and other unavoidable causes.	12.6.1	N/A	Not delegated	<ul style="list-style-type: none"> <li>All cases must be handled in consultation with the Director Legal Services</li> <li>Any payment must be made in consultation with the Chief Directorate: Financial Management. All cases must be reported to the Loss Control Officer.</li> </ul>

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Accounting Officer

Item No.	Description of authority (duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.	Determining the amount of loss or damage caused to the state by an official, and in writing request the official to pay the amount within 30 days or in reasonable instalments.	12.7.2	N/A	All Chief Directors	In consultation with Office of the State Attorney through the Director Legal Services Directorate
5.	Consulting the State Attorney on questions of law in the implementation of paragraph 12.7.1 and 12.7.3 of the TRs, if in doubt.	12.7.4	N/A	Director Legal Services	N/A
<b>CHAPTER 14: LOANS, GUARANTEES AND OTHER COMMITMENTS</b>					
1.	Ensuring that no official or any other person borrows money on behalf of the department or issues an unauthorised guarantee, security or indemnity.	13.1.2	N/A	Accounting Officer	Prior written approval to be sourced from the MEC for Finance prior to the Department issuing a guarantee, security or indemnity.
2.	Ensuring that misconduct and criminal proceedings are instituted against any person responsible for transgressions with regard to borrowings, guarantees, securities or indemnities.	13.1.2	N/A	Programme Managers	In consultation with Human Resource Management and Legal Services

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
3.	Reporting on all contingent liabilities of the department in the annual report.	TR13.1.4	N/A	Legal Services	In consultation with Director Financial Administration
<b>CHAPTER 15 : BANKING, CASH MANAGEMENT AND INVESTMENT (BCMI)</b>					
1.	Submitting requisitions (for transfer of appropriated funds) to the Treasury, in accordance with approved cash flow estimates, at least four full working days before the end of the month preceding the month in which the funds are required.	15.7.1	N/A	Director Financial Administration	As shall be guided by Provincial Treasury Programme managers to submit their inputs by the 25 <sup>th</sup> of the preceding month
2.	Surrendering to the Treasury any unexpended voted money, for redepositing into the exchequer bank account of the relevant revenue fund, at the end of each financial year, and after the books of account of a department have been closed.	15.8.1	N/A	Chief Financial Officer	NA
3.	Approving arrangements for safeguarding personal effects	15.11.2	N/A	All senior managers	N/A

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	reasonably held on official premises in the course of official duty.				
4.	Assigning authority in writing to officials to approve warrant vouchers, cheques or electronic payments.	15.12.1	N/A	Director of Financial Administration/Chief Financial Officer Chief Director: ASS Chief Director: ADS	Only authorised officials may sign hand-drawn vouchers, cheques and certificates
5.	Signing of all on-line Payments	15.12	Over R1 000 000	Chief Director Farmer Support Chief Director Corporate Services Chief Director Agricultural Support	Both on-line certificate and payment control form signed by any two Chief Directors (bank signatories)
6.	Processing on-line Payments	15.12	Over R1 000 000  1 <sup>st</sup> Level Approval	Deputy Director Financial Accounting &	In line with section 45 of the PFMA and Chapter 8 of the Treasury Regulations  Payments made with on-line certificate and control sheets properly signed

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Accounting Officer

Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
7.	Approving Online Certificates		2 <sup>nd</sup> Level Approval	Director FA Director FA & CFO	Processing EFT only after receipt of approved online certificate
	Approving Online requisitions		Over R1 Million	All Chief Directors	Processing EFT only after receipt of approved online payment requisitions
<b>CHAPTER 16: PUBLIC PRIVATE PARTNERSHIPS (PPP)</b>					
1.	Entering into public-private partnerships (PPP agreements) on behalf of the institution.	16.2.1	N/A	Accounting Officer	<ul style="list-style-type: none"> <li>Prior written Treasury approval is required for material amendments.</li> <li>The contract must be vetted by the Legal Services prior to signing.</li> </ul>
2.	Preparing a feasibility analysis to determine whether a PPP agreement is in the best interest of the Department	16.4.1	N/A	Accounting Officer supported by the Chief Financial Officer and Programme Manager	Provisions stipulated in 16.4.1.(a)-(e) to be adhered to
3.	Obtaining of prior written approval from the Provincial Treasury	16.4.2	N/A	Accounting Officer supported by the Chief Financial Officer and Programme Manager	<ul style="list-style-type: none"> <li>Must be done prior to the issuing of any procurement documentation for a PPP to any prospective bidder.</li> <li>The procurement procedure must be in accordance with the system that is fair, equitable, transparent, competitive and cost</li> </ul>

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Accounting Officer



Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.	Implementation, managing, enforcing monitoring and reporting on the performance of the PPP agreement	16.7.1	N.A	Relevant Director Chief	<ul style="list-style-type: none"> <li>effective.</li> <li>Another report must be issued to Treasury after the evaluation but prior to the appointment</li> </ul> <p>The programme manager must establish mechanisms and procedures for-</p> <ul style="list-style-type: none"> <li>(a) monitoring and regulating the implementation of, and performance in terms of, the agreement;</li> <li>(b) liaising with the private party;</li> <li>(c) resolving disputes and differences with the private party; and</li> <li>(d) generally overseeing the day-to-day management of the agreement.</li> </ul>
<b>CHAPTER 16A: SUPPLY CHAIN MANAGEMENT</b>					
1.	Develop and implement an effective and efficient supply chain management system that is fair, equitable, transparent, competitive and cost effective.	16A3.1. - 2	N/A	Chief Financial Officer	<p>For the purpose of:</p> <ul style="list-style-type: none"> <li>The acquisition of goods and services</li> <li>The disposal and letting of state assets, including the disposal of goods no longer required.</li> </ul> <p>The SCM system must provide for at least:</p> <ul style="list-style-type: none"> <li>demand management;</li> <li>acquisition management;</li> <li>logistics management;</li> <li>disposal management;</li> <li>risk management; and</li> <li>regular assessment of supply chain performance.</li> </ul>

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Accounting Officer



Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
2.	Implement and maintain supply chain management unit as per the approved model, organogram, policies and processes	16A.4.1	N/A	Director Supply Chain Management	N/A
3.	Training of SCM officials and deploying them in accordance with the requirement of the Framework for Minimum Training and deployment issued by the National Treasury	16A.5.1.	N/A	Director Supply Chain Management	In consultation with the Human Resource Management and Development
4.	<b>Procurement of goods and services , either by way of quotations or through a bidding process must be within the threshold values as Determined by Treasury: - TR16A.6.1 &amp; Practice Note No. 8 of 2007/08</b>				
4.1	Compilation and submission of a procurement plan	Guideline on the implementation of Demand Management	> R 500 000	Director: Supply Chain Management	<ul style="list-style-type: none"> <li>• Must be submitted to Provincial Treasury before 31 March.</li> <li>• Must be aligned to the budget.</li> <li>• Must include all commodities above R500 000.</li> <li>• Must be accompanied by the Sourcing Strategy.</li> </ul>
4.2	Demand management Plan	Treasury Regulations, SCM Policy	< R 500 000	Programme Managers	Programme Managers must approve the Demand Management Plan of the Department.
4.3	Petty cash expenditure approval	16A.6.1 Practice Note No. 8	<R 2000	Director Financial Administration	One written quotation

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.5	Written price quotations Award	16A.6.1 Practice Note No. 8 of 2007/08	> R 2 000 ≤ R 30 000	Deputy Director	<ul style="list-style-type: none"> <li>• In line with the approved Supply Chain Management Policy &amp; Procedures</li> <li>• At least three written quotations</li> <li>• Proof of Number and list of service providers identified attached to the requisition</li> <li>• Common specifications to be submitted to all bidders</li> <li>• Must be duly appointed in writing (Standardized form or letter )</li> <li>• Proof attached for sole supplier and approved by the Accounting Officer</li> <li>• Only those on CSD may be invited to quote</li> </ul>
4.6	Approval of sealed quotations	16A.6.1 Practice Note No. 8 of 2007/2008	> R 30 000 ≤ R 1 000 000	Director Supply Chain Management District Directors	<ul style="list-style-type: none"> <li>• In line with approved procurement plan for over R500 000</li> <li>• In line with the approved Supply Chain Management Policy &amp; Procedures</li> <li>• At least three sealed written quotations sourced from CSD</li> <li>• Quotations from all Bidders in the database for the required commodity</li> <li>• Signed specifications by Chief User in terms of Delegations threshold..</li> <li>• Attach all required SBD forms</li> <li>• Proof attached for sole supplier</li> <li>• Latest CSD Report</li> <li>• Departmental specific goals</li> <li>• If it is not possible to obtain at least three (3)</li> </ul>

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Accounting Officer





Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	Adjudicate bids from open bids		> R1 000 000	Departmental Bid Adjudication Committee chaired by Chief Financial Officer to make recommendations to the Accounting Officer	<ul style="list-style-type: none"> <li>associated Regulations</li> <li>SCM Instruction note no. 02 of 2021/22</li> <li>Director Supply Chain Management to provide technical support</li> <li><del>Secretariat services to be an official from</del></li> <li>Apply prescripts of the amended Preferential Procurement Policy and its associated Regulations</li> <li>Supply Chain Management to provide technical support</li> <li>Secretariat services to be an official from SCM or trained Deputy Director</li> <li>Competitive Bidding to be followed</li> <li>Bid documents;</li> <li>Apply prescripts of the amended Preferential Procurement Policy and its associated Regulations</li> <li>SCM Instruction note no. 02 of 2021/22</li> <li>Apply prescripts of the amended Preferential Procurement Policy and its associated Regulations</li> </ul>
4.9			> R10 000 000	Departmental Bid Adjudication Committee chaired by Chief Financial Officer	<ul style="list-style-type: none"> <li>Supply Chain Management to provide technical support</li> <li>Secretariat services to be an official from SCM or trained Deputy Director</li> </ul>

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.10	Signing of Award Letter for normal procurement	SCM Practice	< R1 000 000	to make recommendations to the Accounting Officer	<ul style="list-style-type: none"> <li>Competitive Bidding to be followed</li> <li>Bid documents;</li> <li>Apply prescripts of the amended Preferential Procurement Policy and its associated Regulations</li> <li>SCM Instruction note no. 02 of 2021/22</li> <li>Apply prescripts of the amended Preferential Procurement Policy and its associated Regulations</li> <li>All bids shall be subjected to external review and quality assurance by PIA prior approval by the Accounting Officer</li> </ul>
	Signing of Award Letter for database procurement		<R1 000 000	Director SCM Director District	Award letter can only be issued after approval of the report.
	Signing of Award Letter for database procurement		> R1 000 000	Chief Financial Officer & Chief Directors	Districts/Programmes send RFQs to all bids on database & Evaluation done by appointed Committee and Award letter can only be issued after approval of the report
	Signing award letters for all procurements		> R1 000 000	Head of Department Head of Department	<ul style="list-style-type: none"> <li>Districts/Programmes send RFQs to all bids on database or as awarded for the district &amp; Evaluation done by appointed Committee and Award letter can only be issued after approval of the report</li> </ul> Bid adjudication reports

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.13	Appointment of Bid Evaluation Committee	16A.6.2	N/A	Accounting Officer	<ul style="list-style-type: none"> <li>Specification Committee members must be duly appointed in writing by the Accounting Officer for a specific bid process</li> <li>Appointment letter must be filed.</li> <li>The committee will be chaired by the technical person appointed by the Accounting Officer.</li> </ul>
					<ul style="list-style-type: none"> <li>Ad-hoc Bid Evaluation Committee to be appointed on as and when required basis based on the technicality of the bid. These appointments are bid specific and not general.</li> <li>Evaluation Committee must be constituted according to Treasury Guidelines. (At least 5 officials from Assistant Director level, 1 official from each line function, at least one professional/specialist – where department has technical or professional related bids &amp; 1 Supply chain practitioner, (SCM official has no voting power), &amp; scribe</li> <li>Evaluation Committee members must be duly appointed in writing by the Accounting Officer for a specific bid process.</li> <li>Fifty percent of the Specification Committee members must form part of the Evaluation Committee</li> <li>Appointment letter must be filed for audit purposes.</li> </ul>



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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4,14	Deviation from normal procurement procedures / processes for sole service, preferred service providers, urgency OR emergency cases or instances where three quotations were not received.	PT SCM instruction note 1 of 2022/23 requires that all deviations above R1000 000 be reported to them before procurement  NT Instruction note 3 of 2021/22 requires that accounting officers provide for procurement by other means in their respective SCM policies	< R500 000  > R500 000	Chief Financial Officer  Accounting Officer	<ul style="list-style-type: none"> <li>The approval of deviation must be obtained prior to the generation of order; <u>no ex post facto approval will be granted.</u></li> <li>Requests must be channeled through the Director SCM and Chief Financial Officer.</li> <li>Approval must be attached to the requisition;</li> <li>Deviation must be within the legislative regulatory framework</li> <li>Documented reasons for deviation required.</li> <li>The transaction to be registered in the Deviation register.</li> <li>All deviations where goods and services are above the value of R1 million (VAT inclusive) were procured in terms of Treasury Regulation 16A6.4 must be reported within ten (10) working days to the relevant treasury and the Auditor-General The report must include the description of the goods or services, the name/s of the supplier/s, the amount/s involved and the reasons for dispensing with the prescribed competitive bidding process.</li> <li>All accommodation and Accommodation and Meals &amp; Catering services are exclude from this provision</li> </ul>

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.15	Deviations in exceptional cases when it is impractical to invite competitive bids for specific procurement	Treasury Regulations 16A.6.4  National Treasury SCM Instruction of 2 2016/17 dated 15 April 2016  National Treasury SCM Instruction of 3 2016/17 dated 19 April 2016	N/A	Provincial Treasury  Relevant SMS member  Director SCM  Deputy Director Internal Control Accounting Officer	<ul style="list-style-type: none"> <li>Must be in line with the Departmental Guideline on delegations</li> <li>The reasons for deviating from inviting competitive bids should be recorded and approved by the accounting officer</li> <li>All deviations where goods and services are above the value of R1 million (VAT inclusive) were procured in terms of Treasury Regulation 16A6.4 must be reported within ten (10) working days to the relevant treasury and the Auditor-General The report must include the description of the goods or services, the name/s of the supplier/s, the amount/s involved and the reasons for dispensing with the prescribed competitive bidding process.</li> <li>Approval must be attached to the requisition;</li> <li>The transaction to be registered in the Deviation register.</li> <li>Instruction note 3 of 21/22</li> </ul>
4.16.	Communication with bidders	Standard SCM practices	N/A	Chief Financial Officer  SCM Director District Director ( for RFQ< R1 000 000)	<p>All communication must be in writing by a duly authorised official. The authorisation must be initiated either by the Chief Financial Officer, SCM Manager or the district director in compliance with s217 of the constitution. Where there is communication with a bidder after closing time:</p> <ul style="list-style-type: none"> <li>to obtain confirmation of prices or preference claims in cases where it is obvious that an</li> </ul>

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Item No.	Description of authority (duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.17	Extension of closing date to: a. Grant an extension of the closing of a RFQ bid to Rectify / amend concerns deriving from briefing sessions		Unlimited	Chief Financial Officer	<p>error or an error in the unit price has been made (i.e.: if the price indicated in digits differs from the price indicated in words); and</p> <ul style="list-style-type: none"> <li>regarding additional information such as extension of closing dates or specific explanations requested in terms of this power,</li> <li>such confirmation or information must be furnished in writing. Full particulars of the aspects, regarding which the bidder concerned was approached, must be furnished in the recommendations for acceptance of a bid.</li> <li>No alterations may be made to the bid document/s in question, as a result of a confirmation.</li> </ul>
4.18	Extension of the validity period of bids in the prescribed manner, in cases where it is expected that contracts cannot be	SCM Practice	N/A	Chief Financial Officer	<ul style="list-style-type: none"> <li>Request for extension to be provided by the end user</li> <li>The extension of the closing date is granted if circumstances justify this action.</li> <li>There must be sufficient time to publish an amending notification before the original closing date.</li> <li>All bidders approached to be informed of the extension with reasons</li> </ul>

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	awarded prior to the expiry of the initial validity period.				Documents should be filed in the contract file. <ul style="list-style-type: none"> <li>Must be in line with the Provincial Treasury SCM Instruction note 1 of 2022/2023 Application of BID validity period</li> </ul>
4.19	To ensure that all officials and other role players in a supply chain management system comply with the highest ethical standards in order to promote – (a) mutual trust and respect; and (b) an environment where business can be conducted with integrity and in a fair and reasonable manner.	16A.8	N/A	Director Chain Management Supply Chain Management	SCM Officials are expected to on an annual basis: <ul style="list-style-type: none"> <li>Sign a code of conduct for SCM practitioners</li> <li>Disclose their financial interest</li> <li>Disclose any conflict of interest that may arise.</li> </ul> Treat all the suppliers and potential supplier equally.
4.20	To ensure that the Supply Chain Management system is not abused	16A.9.1	N/A	Director Chain Management Supply Chain Management	This must be done by: <ul style="list-style-type: none"> <li>checking the National Treasury's database prior to awarding any contract to ensure that no recommended bidder, nor any of its directors, are listed as companies or persons prohibited from doing business with the public sector;</li> <li>Subject any bid from a supplier who fails to provide written proof from the South African Revenue Service that that supplier either has no outstanding tax obligations or has made arrangements to meet outstanding tax obligations to Treasury instruction 07 of 2017/18;</li> </ul>

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Item No.	Description of authority (duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.21	Reporting of supply chain management information as required by Provincial Treasury	16A.11.1	N/A	Director Supply Chain Management	<ul style="list-style-type: none"> <li>reject a proposal for the award of a contract if the recommended bidder has committed a corrupt or fraudulent act in competing for the particular contract; or</li> <li>Disregarding the bid if any bidder, or any of its directors have:               <ul style="list-style-type: none"> <li>Abused DARD's SCM system</li> <li>Committed fraud or any other improper conduct in relation to such system</li> <li>Have failed to perform on any previous contract</li> </ul> </li> </ul>
4.22	Signing and amendments including cancellation of contract and sessions agreements	Treasury Regulations National Treasury Practice note issued May 2011 General Conditions of Contract.	N/A	Accounting Officer	<ul style="list-style-type: none"> <li>Register to be kept by SCM and Legal Services on SLA's referred before approval</li> <li>Prior legal vetting must be conducted by the Legal Service</li> <li>All contracts/SLA's to be accompanied by legal certificate of compliance/accuracy</li> </ul>

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Item No.	Description of authority (duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
4.23	Signing of Labour saving devices contract (lease agreements / Office equipment) on Transversal contracts	al Treasury SCM Instruction 8 of 2022/23			
4.24	Cancellation of bids	Departmental guidelines T R 16A9:1 (d,e), PPPFA 2000, Preferential Procurement Reg 2011, Sec. 8	N/A	Chief Financial Officer Accounting Officer	Must be in line with the National Treasury specimen contract Cancellation of a bid must comply with legislative and regulatory requirements.
4.25	Expansion or variation orders against original contract:	This process is guided by NT Instruction note 3 of 2021/22 deviations. PT SCM instruction	For Construction work by not more than 20% or R20 million (incl. VAT): whichever is	Accounting Officer	Any deviation in excess of these thresholds must be submitted to Provincial Treasury for approval prior to the service being undertaken.

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
		note 1 of 2022/23	the lower amount For non-construction work by not more than 15% or R15 million (incl. VAT); whichever is the lower amount	Accounting Officer	
<b>CHAPTER 17: ACCOUNTING &amp; REPORTING REQUIREMENTS</b>					
1.	Should it be necessary, in exceptional cases, to account for revenue and expenditure transactions in a control account because the classification has not been resolved, ensure that - (a) the sources of transactions are readily identifiable; (b) amounts included in the control accounts are, each month, cleared and correctly allocated to the relevant SCOA items; (c) monthly reconciliations are performed to confirm the balance of each account; and	17.1.2.	N/A	Director Financial Administration	N/A

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	(d) reports are provided to the Chief Financial Officer about uncleared items on a monthly basis.				
2.	Retaining all financial information in its original form and as contemplated in TR 17.2.1(a) - (b).	17.2.1	N/A	Chief Financial Officer	The financial information to be retained as follows: <ul style="list-style-type: none"> <li>information relating to one financial year – for one year after the audit report for the financial year in question has been tabled in Parliament or the provincial legislature; or</li> <li>information relating to more than one financial year – for one year after the date of the audit report for the last of the financial years to which the information relates.</li> </ul>
3.	Securing of financial information in an alternative form that ensures the integrity and reliability of data and ensures that the information can be produced, as permissible evidence in a court of law	17.2.2.	N/A	Chief Corporate services Director	In line with the MISS and prescripts relating to record management and archiving and 17.2.3. for the retention on certain types of record.
<b>CHAPTER 18: MONTHLY AND ANNUAL REPORTS</b>					
1.	Annually submitting to Treasury a breakdown of anticipated revenue and expenditure in the format determined by the national Treasury, no later than the last working day of February	18.1.2	N/A	Chief Financial Officer	In line with the applicable legislation T.R 15.10.2.1

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	preceding the financial year to which it relates.				
2.	Complying with the requirements prescribed in Chapter 1, Part III J of the <i>Public Service Regulations</i> , 1999, in preparing the annual report;	18.3.1	N/A	Director: Strategic Planning	<ul style="list-style-type: none"> <li>The annual report must be prepared in line with the template issued by National Treasury on an annual basis.</li> <li>To be submitted to Legislature for tabling within one month after the accounting officer of the Department received the audit report.</li> </ul>
<b>CHAPTER 21: GIFTS, DONATIONS AND SPONSORSHIPS</b>					
1.	Approving gifts, donations and sponsorship by the State which does not exceed R100 000 per event, without reference to the Treasury.	21.1.1	<R100 000  >R100 000	Accounting Officer  Relevant Legislature	<ul style="list-style-type: none"> <li>Through the Chief Financial Officer.</li> <li>Capture in gift Register maintained by Risk Management All cash gifts, donations or sponsorships must be declared to the Accounting Officer and paid into the relevant revenue fund.</li> <li>Must be disclosed in the annual financial statements</li> <li>Include the item separately in the appropriation bill.</li> <li>Obtain prior approval from the Legislature through the Provincial Treasury</li> <li>Include in the budget submission contemplated in TR 6.1.3.</li> <li>Through the Chief Financial Officer.</li> </ul>

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
2.	Approving the acceptance of any gifts, donations or sponsorships to the state whether such gifts, donations or sponsorships are in cash or in kind.	21.2.1	N/A	Accounting	<p>Capture in gift Register maintained by Risk Management</p> <ul style="list-style-type: none"> <li>Where it is not apparent for what purpose a gift, donation and sponsorship should be applied, the relevant executive authority must decide how it must be utilised.</li> <li>Must be disclosed in the annual financial statements</li> </ul>
3.	Submit to Treasury in case where the donor or sponsor request to remain anonymous a certificate from both the Public Protector and the Auditor- General, which states that the identity of the donor or sponsor has been revealed to them, that they have noted it and have no objection thereto, in case where the donor or sponsor requests to remain anonymous	21.4.1	N/A	Chief Financial Officer	In consultation with the relevant programme manager
<b>FLEET MANAGEMENT</b>					
1.	Approval of Trip Authority	Transport policy, National Transport circular no. 5 Of 2003	N/A	At least Responsible Assistant Director for levels 8 and below  At least Responsible	<ul style="list-style-type: none"> <li>Vehicles to be issued only upon receipt of a fully authorized trip authority.</li> <li>The driver has a responsibility to inspect the vehicle prior acceptance of the key and commencing with the trip</li> </ul>

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Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
2.	Approval of Use of pool vehicle After hours	Transport policy, National Transport circular no. 5 Of 2003	N/A	Deputy Director for levels 9 to 10  Director – Supply Chain Management District Deputy Director – Corporate Services	<ul style="list-style-type: none"> <li>Keep register of approved after hour utilisation.</li> <li>Applicant to provide the indemnity to confirm the security of the vehicle overnight</li> <li>Approved itinerary by the responsibility manager to prove the requirement of the vehicle for use after hours</li> </ul>
3.	Appointment of Transport Committee	Transport policy, National Transport circular no. 5 Of 2003	N/A	Accounting Officer	<ul style="list-style-type: none"> <li>To be chaired by the Director: Supply Chain Management</li> <li>Composition to include at least four officials from either Districts or different core Directorates.</li> <li>SCM to provide secretariat services</li> </ul>
4.	Submission of logbook for government fleet vehicles	Transport policy, National Transport circular no. 5 Of 2003	N/A	Director Supply Chain Management	<ul style="list-style-type: none"> <li>To be submitted to the Department of Community Safety and Transport Management by the 25<sup>th</sup> of every month</li> <li>Verification of opening, travelled and closing kilometers.</li> <li>Verification of the closing kilometers against the actual kilometers on the reconciliation.</li> </ul>
5.	Approval of Subsidized Transport	Transport policy,	N/A	Accounting Officer	On presentation by Chief Financial Officer after assessing all batches and ensuring

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Financial Delegations: 2025/26



Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
6.	Approval of a trip or schedule of trips by subsidised motor vehicle	National Transport circular no. 5 Of 2003 Transport policy, National Transport circular no. 5 Of 2003	N/A	At least first level Supervisor	complies with the Policy In line with the policy and recommendation by Departmental Transport Committee.  There must be an approved itinerary for official trips
7.	Authority to use private vehicle for official uses	Departmental Guidelines	N/A	Chief Financial Officer	To be recommended by the programme manager and transport manager. Travelling per month not to exceed kilometres approved by the accounting officer per designated group
8.	Approval of Trips outside the province / Itinerary	Cost Containment Policy	All levels	Accounting Officer	<ul style="list-style-type: none"> <li>Should be submitted at least 05 days prior to travelling.</li> <li>Should be signed off and dated by the incumbent with the relevant manager.</li> <li>Should be supported by the necessary attachments including weekly / monthly schedules / trip authorizations / trip details</li> <li>Cost Containment Measures observed</li> </ul>
9.	Approval of processing of late claims	S & T policy	All levels	Chief Financial Officer	<ul style="list-style-type: none"> <li>Claims must be lodged within 30 days from the last day of the month.</li> <li>Approval maybe granted for claims within the period of three (3) months.</li> <li>Memo must be recommended by the programme manager</li> </ul>

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Financial Delegations: 2025/26

Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
10.	Determination of traveling kilometres threshold	Cost Containment Circular	All levels	Accounting Officer	<ul style="list-style-type: none"> <li>Actual claim must have been approved by the respective programme manager</li> <li>Cost Containment Measures observed</li> <li>Subject to transport policy and S&amp;T policy</li> </ul>
<b><u>GOVERNANCE MATTERS</u></b>					
1.	Table approved Strategic plan and Annual Performance Plan in Provincial Legislature	Strategic Planning Framework N. Treasury; TR of the Act; TR 5	N/A	Executive Authority	Proof of tabling the Strategic Plan at the Legislature must be retained for audit purposes 1. 10 days prior to the discussion of the Department's budget Vote. 2. In accordance with treasury guidelines issued from time to time.
	Approval of the Strategic plan		N/A	North Provincial Legislature	Approved Strategic Plan
2.	Tabling of the Annual Performance Plan	TR (Chapter 5)	N/A	Executive Authority	Proof of tabling the Annual Performance Plan at the Legislature
	Approval of the Annual Performance Plan		N/A	North Provincial Legislature	Approved Annual Performance Plan
3.	Tabling of the Annual Report	Public Finance	N/A	Executive Authority	Proof of tabling the Annual report at the Legislature

*[Handwritten Signature]*

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Accounting Officer



Item No.	Description of authority /duty delegated)	Policy / Legislation Reference	Threshold value where applicable	Delegated Official(s)/ Authority	Conditions and Limitations
	Approval of the Annual Report	Management Act No. 1 of 1999, National Treasury Regulations (2005)	N/A	North West Provincial Legislature	Approved Annual Report. Correct AFS as signed by the Auditor-General to be incorporated into the Approved Annual Report.
4.	Approval of all DARD Policies		N/A	Accounting Officer	Actual approved Policy
5.	Approval of the Financial Delegations	Section 44 of the Public Finance Management Act 1, of 1999.	N/A	Accounting Officer	Approved Financial Delegations Approved Financial Delegations Register

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1. These delegations are subject to the Public Finance Management Act 1999, Treasury Regulations 2005, Treasury Circulars and Supply Chain Management Regulations as well as the Division of Revenue Management Act as shall be legislated. You are directed to download copies of these laws / policies from the website of National Treasury. Kindly ensure that you familiarize yourself with the provisions of these policies as non-compliance will be met with heavy penalties on your part. Your attention is particularly drawn to section 45 of the PFMA.
2. You are further informed that no commitment shall be made unless it is based on a pre-approved quote specifications or terms of reference. The quote specifications or terms of reference will assist you in making sure that a comparative analysis of "like with like" is made before procuring goods or services.
3. The purpose of a closed / sealed quotation is to ensure that all services providers are given fair opportunity to compete in the issued terms of reference/ specification. No faxes and e-mails are allowed. A bid box has been designed for this purpose. No order or quotation shall be processed unless proof is submitted that quotations were sealed / closed. This procedure is the same as the bidding process.
4. These delegations are effective from the date of signature by the Accounting Officer and depending on your performance, may be reviewed from time to time. I hope these delegations will ensure that you perform optimally and to the best interest of the Department.
- 4.1 Kindly attach your specimen signature for purpose of financial controls, accountability and records in the attached **Annexure C**.
- 4.2 You are further informed that all the decisions that are taken by the officials that you further delegate to act on your behalf must be recorded in the Register of Delegation Decisions attached as **Annexure D**.
- 4.3 Any official who deviates from these delegations will be subjected to disciplinary procedures.
5. Where powers and duties have been delegated to a certain post level, the incumbents of higher posts in the rank relevant hierarchy may also exercise or perform such powers and duties. If an employee acts in a higher post, the powers attached to that higher post are delegated to such an employee.

MR. T.Z. MOKHATLA

24/04/2025  
DATE

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**HEAD OF DEPARTMENT ANNEXURE C: Acceptance by the Delegated Official**

I, \_\_\_\_\_, Persal Number \_\_\_\_\_ hereby accept and undertake to adhere to the limitations and conditions set out in this delegation of powers relating to financial delegations to procure, commit funds and approve expenditures in respect of vote 13 for the 2024/25 financial year by the accounting officer.

\_\_\_\_\_  
**SIGNATURE**

\_\_\_\_\_  
**FULL NAMES**

\_\_\_\_\_  
**DATE:**

\_\_\_\_\_  
**POST TITLE**

Initial \_\_\_\_\_

Accounting Officer

