



## public works & roads

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Department:

Public Works and Roads

North West Provincial Government

**REPUBLIC OF SOUTH AFRICA**

# **FINANCIAL AND ADMINISTRATIVE DELEGATIONS OF POWERS AND DUTIES BY THE ACCOUNTING OFFICER**

## **2025/2026**

APRIL 2025

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**DELEGATION OF POWERS AND DUTIES IN TERMS OF SECTION 44 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (ACT NO. 1 OF 1999, AS AMENDED BY ACT NO. 29 OF 1999) BY THE ACCOUNTING OFFICER OF THE NORTH WEST DEPARTMENT OF PUBLIC WORKS AND ROADS**

**DELEGATION FRAMEWORK**

I, MOSES IKGOPOLENG KGANTSI, in my capacity as Accounting Officer (Head of Department) of the North West Department of Public Works and Roads, and under the authority vested in me by Section 44 of the Public Finance Management Act, 1999 (Act No. 1 of 1999, as amended by Act No. 29 of 1999) ("the Act"), hereby delegate the powers and duties assigned to me under the Act to the individuals or holders of specific posts listed in Annexure A of this Delegation Framework.

**SCOPE OF DELEGATION:**

1. This delegation includes all powers and duties conferred upon me by the Act, **except those explicitly excluded from delegation under Section 44 or other provisions of the Act.**
2. Delegates must exercise these powers and duties in compliance with:
  - o The Act and its regulations;
  - o Treasury instructions and guidelines;
  - o The Delegation Framework (Annexure A);
  - o Any departmental policies and procedures.
3. This delegation is subject to my **ongoing oversight and accountability**, as stipulated in Section 44(3) of the Act. I retain the right to amend or withdraw this delegation at any time.

**GENERAL CONDITIONS:**

- Delegates must act within the limits of their assigned authority and adhere to all legislative and procedural requirements.
- Failure to comply with this framework may result in the revocation of delegated powers and/or disciplinary action.
- This delegation does not absolve me of my ultimate responsibility as Accounting Officer under the Act.

This delegation takes effect immediately upon signature.

SIGNED at \_\_\_\_\_ on this 01 day of April 2025.

  
\_\_\_\_\_  
**MOSES IKGOPOLENG KGANTSI**

**HEAD OF DEPARTMENT  
NORTH-WEST DEPARTMENT OF PUBLIC WORKS AND ROADS**

## PART 1 – CONTEXT

### 1. Definition and Legislative Framework

Delegation, as **mandated by Section 44 of the PFMA (Act 1 of 1999)**, is the formal transfer of authority from the Accounting Officer to designated officials to enable legally compliant, efficient, and accountable decision-making. This aligns with:

- **Section 195(1) of the Constitution:** Promoting efficient, ethical, and equitable public service.
- **National Treasury Regulation 6.3:** Delegations must be transparent, documented, and risk-based.

#### 1.1. Key Concepts

For this framework, the following definitions apply:

- **Accountability and Responsibility** – The official who delegates authority remains accountable for the decision, while the subordinate official is responsible for executing the delegated authority.
- **Centralisation** – The extent to which decision-making authority is concentrated at a central point within the organisation.
- **Decentralisation** – The extent to which decision-making authority is distributed across different levels within the organisation.
- **Geographical Dispersion** – Centralisation and decentralisation refer to decision-making authority, not physical location.

#### 1.2. Core Principles

##### 1. Retained Accountability

- The Accounting Officer remains ultimately accountable for all actions, per PFMA Section 45.

##### 2. Clarity of Authority

- Delegations must specify financial thresholds (e.g., procurement under R1 million) and decision types (e.g., project approvals).

##### 3. Risk-Based Delegation

- High-risk decisions (e.g., contracts > R10 million) remain centralised and low-risk tasks are decentralised.

#### 1.3. Importance of Delegation

The delegation process is a critical function of every Accounting Officer, serving as a mechanism to ensure **effective, efficient, and economical** service delivery. Proper delegation strengthens operational efficiency and enhances accountability across all levels of management.

#### 1.4. Benefits of Delegation

Effective delegation contributes to improved management processes by:

- Allowing managers to take on higher-level responsibilities while empowering their subordinates.
- Encouraging officials to exercise sound judgment and accept accountability.
- Enabling better decision-making by officials who are closer to operational implementation.

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- Streamlining decision-making processes, fostering confidence, and enhancing responsiveness.

### 1.5. Identified Challenges in Current Delegation Practices

Oversight bodies have identified several challenges related to the current delegation framework:

- **Inconsistency** – Variability in delegation levels across different functions and departments.
- **Lack of transparency** – Officials do not always indicate which delegation is applied when exercising authority.
- **Uncertainty in discretionary powers** – When a discretionary delegated power is exercised under the Promotion of Administrative Justice Act (PAJA), there is ambiguity regarding the factors to be considered.

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

### Integration with Provincial Government Values

In exercising delegated authority, officials must operationalise the core values of the North West Provincial Government to ensure alignment with its strategic priorities, including the Provincial Growth and Development Strategy (PGDS) and the Medium-Term Strategic Framework (MTSF). These values are:

- **Competence:**
  - Deliver tasks with technical expertise and efficiency, ensuring alignment with the department's mandate for infrastructure development and maintenance.
- **Accountability:**
  - Uphold **transparency** in decision-making and ensure compliance with PFMA reporting requirements.
- **Integrity:**
  - Act ethically and avoid conflicts of interest, particularly in procurement and contract management.
- **Responsiveness:**
  - Prioritise citizen-centric service delivery, especially in critical areas like road maintenance and public infrastructure.
- **Caring:**
  - Ensure decisions promote equitable access to services, particularly in rural and underserved communities.

By embedding these principles into daily operations, officials will enhance the efficiency, fairness, and effectiveness of decision-making, ensuring alignment with broader government strategies.

## PART 3: OBJECTIVES

### 3. Purpose of the Delegation Framework

The Delegation Framework is designed to ensure effective governance, accountability, and compliance with financial management legislation. The framework aims to:





- a) **Update and Align Delegations** – Review and revise the previous AO Delegations to align with the powers assigned to the Accounting Officer under the Public Finance Management Act (PFMA), including the Treasury Regulations, National Treasury Instructions, and Provincial Treasury Instructions. This review will ensure alignment with effective workflows and proper segregation of duties.
- b) **Provide Certification Guidance** – Establish clear certification requirements for officials when exercising delegated authority.
- c) **Clarify the Legal Framework** – Ensure that officials understand the legal and financial regulations governing the execution of their responsibilities.
- d) **Promote Consistency** – Standardize delegation practices across all levels to prevent discrepancies and enhance transparency.
- e) **Increase Awareness** – Ensure that officials and employees fully understand their delegated mandates, roles, and responsibilities.
- f) **Instill Best Practices** – Encourage adherence to financial management best practices across the department.
- g) **Prevent Financial Mismanagement** – Reduce the risks of irregular, fruitless, and wasteful expenditure through strengthened internal controls.
- h) **Strengthen the Control Environment** – Improve risk management, accountability, and oversight mechanisms.
- i) **Protect the Financial Management System** – Prevent actions that could undermine financial governance and operational efficiency.
- j) **Enhance Service Delivery** – Foster efficiency, effectiveness, and economy in decision-making and resource allocation.

By achieving these objectives, the framework ensures that delegation processes support sound financial governance, operational efficiency, and legal compliance.

## **PART 4: APPLICATION**

### **4.1 Scope of Application**

The Delegation Framework applies to all officials employed by the Department of Public Works and Roads. When exercising delegated authority, officials must adhere to the principles of the Promotion of Administrative Justice Act (PAJA), which is further discussed in Part 8 of this document.

### **4.2 Exercising Delegated Authority**

When an official exercises a delegated power, they must:

- Apply their mind to the decision, ensuring that it is reasonable, justifiable, and aligned with the relevant legal framework.
- Demonstrate the rationale for their decision-making, particularly when applying discretionary powers (indicated by the use of "may" in delegation wording).

### **4.3 Limitations on Delegated Authority**

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A delegate **MAY NOT**:

- a) Exercise the delegation beyond the defined geographical, locational, or operational parameters.
- b) Exercise the delegation in a way that results in an illegal activity.
- c) Exercise the delegation contrary to relevant court judgments.
- d) Impose additional conditions on a delegation unless expressly permitted.
- e) Exercise the delegation beyond the prescribed timeframes.

**Consequences of Non-Compliance:**

- Disciplinary action under the **Public Service Regulations, 2016**.
- Personal liability for **irregular expenditure** (PFMA Section 86).

#### **4.4 Delegation in Acting Positions**

An official acting in a post may only exercise the delegations assigned to that post if they have been formally appointed in an acting capacity in accordance with the Public Service Act, 1994 (as amended).

### **PART 5: MAINTENANCE OF THE DELEGATION FRAMEWORK**

#### **5.1 Review and Update of the Delegation Framework**

The Delegation Framework must be periodically reviewed to ensure continued relevance, legal compliance, and operational efficiency. Reviews shall be conducted under, but not limited to, the following circumstances:

- a) Legislative and Regulatory Amendments – Changes to the Public Finance Management Act (PFMA), Treasury Regulations, National Treasury Instructions, or Provincial Treasury Instructions that impact delegation authorities.
- b) Judicial Precedents – Court rulings and legal interpretations that necessitate adjustments to delegation principles.
- c) Organisational and Operational Changes – Modifications in strategic priorities, operational workflows, business processes, and organisational structures.
- d) New Leadership Appointments – The appointment of a new Accounting Officer (AO) may warrant a review of existing delegations (optional but recommended).
- e) Management and Oversight Recommendations – Adjustments based on proposals from departmental leadership, audit reports, risk assessments, and resolutions from oversight bodies (e.g., Provincial Legislature, Auditor-General, Treasury, and Public Accounts Committees).
- f) Annual Review – As a best practice, the Delegation Framework must be reviewed and updated at the beginning of each financial year to ensure alignment with evolving operational needs.

#### **5.2 Responsibility for Maintenance**

The Chief Directorate: Financial Management is responsible for maintaining, monitoring, and ensuring adherence to the Delegation Framework.

#### **5.3 Process for Amendments**

- Proposed amendments must be initiated and recommended by the Chief Financial Officer (CFO).
- All amendments must be approved by the Accounting Officer (AO) before implementation.



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- Once approved, updates must be communicated to all affected officials to ensure awareness and compliance.

## **PART 6: IMPLEMENTATION OF THE DELEGATION FRAMEWORK**

### **6.1 Commitment to Compliance**

All officials within the Department of Public Works and Roads must adhere to the Delegation Framework in both letter and spirit to:

- Enhance corporate governance.
- Improve operational efficiency and financial control.
- Strengthen service delivery and accountability.

### **6.2 Responsibilities of Management**

Management at all levels must:

- a) Ensure Awareness and Accessibility – Communicate the Delegation Framework to all officials under their authority.
- b) Align Job Descriptions – Ensure that official job descriptions correspond with assigned delegations, promoting clarity of responsibility.
- c) Provide Oversight – Monitor adherence to delegations and intervene where non-compliance is detected.

### **6.3 Consequences of Non-Compliance**

Failure to adhere to the Delegation Framework will be addressed through appropriate corrective measures, including:

- Disciplinary Action – Non-compliance may lead to disciplinary proceedings in accordance with the Public Service Act, Labour Relations Act, and departmental policies.
- Legal Consequences – Officials found guilty of financial misconduct, including irregular, fruitless, or wasteful expenditure, may face criminal charges under the PFMA and other applicable laws.
- Personal Liability – In cases of gross negligence or willful misconduct, officials may be held personally liable for financial losses incurred.

### **6.4 Training and Support**

- Officials requiring clarification or training on delegation matters must seek guidance from the Chief Directorate: Financial Management.
- The department must ensure that delegation-related training is incorporated into capacity-building programs for officials handling financial and administrative functions.

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

### **7.1 Delegation Authority Under the Public Finance Management Act (PFMA)**

- Section 44(1) of the PFMA authorizes the Accounting Officer (AO) to:
  - Delegate any powers assigned under the PFMA to an official within the department.
  - Instruct an official to perform any duties assigned to the AO under the PFMA.

### **7.2 Conditions for Delegations (PFMA Section 44(2))**

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Delegations under the **PFMA**:

- Must comply with any limitations or conditions imposed by the Treasury or AO.
- May be granted to a specific individual or the holder of a specific post.
- Do not exempt the AO from overall accountability, meaning the AO retains ultimate responsibility for decisions made under delegated authority.

### **7.3 Authority to Confirm, Vary, or Revoke Delegations**

- Section 44(3) of the PFMA empowers the AO to:
  - Confirm, amend, or revoke any delegated decision.
  - Ensure that changes to delegations do not unlawfully infringe on vested rights.

### **7.4 Principles of Delegation and Accountability**

The following principles must guide all delegation practices:

- a) Accountability vs. Responsibility – While a delegation transfers responsibility, the delegator (AO) remains ultimately accountable for the outcomes of the delegated function.
- b) Revocation and Restrictive Interpretation –
  - The AO may revoke or limit delegations at any time, provided that any vested rights are protected (*refer to Part 8*).
  - Delegations must be restrictively interpreted, meaning a delegate can only exercise what is explicitly granted.
- c) Oversight and Monitoring – Delegated authorities must be regularly monitored to ensure compliance with financial governance standards.

### **7.5 Delegation of Treasury-Related Powers**

- Section 1 of the PFMA defines "this Act" to include any regulations and instructions issued by National Treasury.
- Section 18(2)(a) of the PFMA empowers the Provincial Treasury to issue Provincial Treasury Instructions (PTIs), provided they are consistent with the PFMA.
- In some cases, PTIs grant additional powers to Accounting Officers, necessitating a broader interpretation of delegation authority to incorporate these instructions.

### **7.6 Public Service Act Provisions**

Delegations must also align with:

- Section 42A of the Public Service Act, 1994
- Chapter 1, Part 2 of the Public Service Regulations (2001)
- Directive on Public Administration and Management Delegations (2014)
- Principles of Public Administration and Financial Delegations (Cabinet-approved: 7 August 2013)
- Promotion of Administrative Justice Act (PAJA) No. 3 of 2000

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These legal provisions:

- Empower the AO to appoint officials in an acting capacity.
- Ensure that delegated powers cannot be further sub-delegated beyond what is expressly authorised.

#### 7.7 Delegation vs. Sub-Delegation

- A delegated official must execute the powers assigned without further delegating them unless explicitly authorised.
- The AO remains the ultimate decision-maker, with the right to intervene, amend, or revoke any delegation at any time.

### PART 8: IMPACT OF EXECUTING A DELEGATION

#### 8.1 Legal Nature of Delegated Actions

- Under Administrative Law, when an official exercises a delegated authority, such action constitutes an administrative act that carries the force of law.
- This means that whether an action is lawful, unlawful, or ultra vires, it remains legally binding until a competent court declares it invalid.
- If an administrative action is declared void by a court, its consequences must be rectified unless vested rights have already been established.

#### 8.2 Finality of Delegated Actions (Functus Officio Principle)

- Once a delegation is exercised, it is regarded as a completed administrative action.
- A completed administrative action is subject to the functus officio doctrine.

##### 8.2.1 Definition of Functus Officio

- **Functus officio** is a legal principle stating that once an official has exercised a delegated power, their authority over

### PART 9: DELEGATIONS

#### 9.1 Consideration of Other Delegations

The execution of financial and administrative delegations **must not occur in isolation**. Officials must ensure alignment with other existing delegation frameworks, including but not limited to:

1. Human Resource Management (HRM) Delegations
  - Issued in terms of the Public Service Act, these delegations outline decision-making authority related to appointments, promotions, disciplinary actions, and other HR-related matters.
2. Provincial Treasury Delegations
  - Issued under Section 20 of the Public Finance Management Act (PFMA), these delegations provide financial management powers at the provincial level, ensuring alignment with fiscal regulations and governance principles.
3. Other Line-Function Legislation
  - Various statutes and regulations specific to the Department's core mandates may also confer additional delegations.

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- Officials must ensure that delegated actions do not contradict any other legislative provisions applicable to their duties.

## 9.2 Guiding Principles for Delegations

The delegations outlined in **Annexure A** have been formulated based on the following key principles to ensure sound governance and operational efficiency:

- Purpose-Driven Delegation
  - Every delegation is established to enhance efficiency, accountability, and decision-making at appropriate levels within the Department.
- Clarity of Authority and Responsibility
  - Delegated powers must be clearly defined, ensuring that officials understand the scope and limits of their authority.
- Competence and Capability
  - Delegated powers should only be assigned to officials with the necessary skills, knowledge, and experience to execute the function effectively.
- Relevance and Alignment
  - Delegations must remain relevant to operational needs and aligned with broader strategic, legal, and policy frameworks.
- Overcoming Barriers to Delegation
  - Consideration must be given to personal, psychological, or structural challenges that may hinder the effective exercise of delegations.
  - Training and support should be provided where necessary to empower officials.
- Identification and Mitigation of Risks
  - Officials must be aware of potential risks and impediments to delegated authority, ensuring compliance with internal controls and audit requirements.
- Segregation of Duties
  - Delegated responsibilities must be assigned in a manner that ensures separation of key functions, preventing conflicts of interest, fraud, or concentration of power in a single individual.

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## PART 10 - ANNEXES

## ANNEXURE A: DELEGATION OF FINANCIAL AUTHORITY

Table 1: Delegation of Financial Authority for Open Quotations

Code	Description of the Item	Limitations	Lowest Rank Delegated at Head Office	Lowest Rank Delegated at District	Notes
01	OPEN QUOTATION (R1.00 – R1,000,000.00)				
1.1	Open Quotations (R1 – R30,000)	≤ R30,000	Assistant Director: SCM	Assistant Director: SCM	Award to the highest point scoring bidder (price and specific goals)
1.2	Open Quotations (R30,000 – R1,000,000)	≤ R1,000,000	Deputy Director: SCM (Approval)	District Director (Approval)	Comply with PPPFA (Preferential Procurement Policy Framework Act). - SCM evaluation committee required.
02	PURCHASE ORDERS				
2.1	Signing Original Purchase Orders for Goods and Services	≤ R30,000	Assistant Director: SCM	Assistant Director: SCM (Approval)	Align with approved budgets. Verify delivery timelines.
2.2	Signing of Payment Certificates	R30,000 – R1,000,000	Assistant Director: SCM	Assistant Director: SCM (Approval)	
2.3	Authorization of Control Forms	R1 – R1,000,000	Programme Manager	Programme Manager/Project Manager	
			Deputy Director: Expenditure Manager	Deputy Director: Finance	

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Table 2: OPEN BIDS (R1 000 000.00 and above)

Code	Description of the Item	Limitations	Lowest Rank Delegated at Head Office	Lowest Rank Delegated at District	Notes
01	OPEN BIDS (R1,000,000.00 and Above)				
1.1	Open Bids (R1,000,000 and Above)	> R1,000,000	Departmental Bid Adjudication Committee recommend to the Accounting Officer for approval	Joint District Bid Adjudication Committee recommend to Accounting Officer for approval	
2.	PAYMENT CERTIFICATES AND CONTROL FORMS				
2.1	Signing of Payment Certificates, Fee Claims	R1,000,000 – R3,000,000	Programme Manager	Programme Manager/Project Manager	
2.2	Authorisation of Control Forms	R1,000,000 – R3,000,000	Director: Finance	District Director	
2.3	Signing of Payment Certificates, Fee Claims	R3 000 000 to R10 000 000	Programme Manager	Programme Manager/Project Manager	
2.4	Authorization of Control Forms	R3 000 000 to R10 000 000	Chief Financial Officer	Chief Financial Officer	
2.5	Authorization of Control Forms	R10 000 000	Not Delegated	Not Delegated	
03	DEVIATIONS FROM PROCUREMENT PROCEDURES (All deviations are centralized at Head Office to mitigate risk and ensure compliance)				
3.1	Deviations	>R1 – R100,000	Director: Supply Chain Management	Director: Supply Chain Management	Grocery, Accommodation & Minor emergency repairs



3.2	Deviations	> R100,000 R500,000	Chief Financial Officer	Chief Financial Officer	Grocery, Accommodation & Minor emergency repairs
3.3	Deviations	≥ R500,000	Not Delegated	Not Delegated	

TABLE 3. FINANCIAL MANAGEMENT AND DEBT RECOVERY ACTIVITIES

Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
3.1	Cession of Payments	Unlimited	Not Delegated	Not Delegated	
3.2	Recovery of State Debt Owing by an Official (Installments)	< 12 months > 12 months	Director Finance Chief Financial Officer	Director Finance Chief Financial Officer	The debtor's financial position must be taken into account. Guided by Debt Management Policy & Treasury Regulations Chapter 11.
3.3	Writing Off of Losses or Debts Deemed Irrecoverable	Unlimited	Not Delegated	Not Delegated	Must be in accordance with the Debt Management Policy & Treasury Regulations Chapter 11.

TABLE 4 : PROCUREMENT, ASSET MANAGEMENT, AND DISPOSAL ACTIVITIES

Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
4.1	Contract/Service Level Agreement for Minor Equipment (Labour Savings Devices)	Unlimited	Not Delegated	Not Delegated	Contracts and service level agreements for minor equipment need to be managed by CFO, in collaboration with Legal Services.
4.2	Authorising Sureties and Retention Money	Unlimited	Not Delegated	Not Delegated	Recommendation from Programme Manager is required for sureties and retention money.
4.3	Certification of Goods and Services Received	-	Stores Official/Cost Centre Clerks	District Stores Official/Cost Centre Clerks	The certification process must involve validating goods and services received by the official or clerk in charge.
4.4	Officials to Carry Out Stock-Taking and Report Findings	-	Assistant Director	Assistant Director	Responsible officials must ensure accurate stock-taking and reporting.
4.5	Approval & Appointment of Board of Survey	-	Not Delegated	Not Delegated	A survey board should be established, led by a Deputy Director, to assess stock and asset disposal.
4.6	Approval of Items to be Disposed	-	Not Delegated	Not Delegated	Must be recommended by the Board of Survey and approved by the Accounting Officer.
4.7	Approval & Appointment of Loss Control Committee	-	Not Delegated	Not Delegated	Appointment of committee members must be handled by the Accounting Officer, but the committee's chairperson is designated as the Deputy Director: SCM.

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Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
4.8	Requisition for Store items	-	Chief User/Cost Centre Clerk	Chief User/Cost Centre Clerk	The requisition process for stores is delegated to a foreman or cost centre clerk.
4.9	Order Processing for Payment	-	State Accountant	State Accountant	The responsibility for order processing and payment is managed by a designated state accountant.
4.10	Claims Against the Department	-	Not Delegated	Not Delegated	Claims are subject to recommendations from the Programme Manager, in consultation with Legal Services and the CFO.

TABLE 5 : STRATEGIC AND GOVERNANCE ACTIVITIES

Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
5.1	Submission to EXCO or Committee	-	Not Delegated	Not Delegated	Submissions to the Executive Committee (EXCO) or other relevant committees must be managed by the Executing Authority.
5.2	Appointment of Consultants (Including Infrastructure Based on Roster)	-	Not Delegated	Not Delegated	The appointment of consultants must align with strategic needs and be approved by the Accounting Officer. The DBAC must recommend the consultants.



TABLE 6: COMPLIANCE AND LEGAL ACTIVITIES

Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
6.1	Condoning of Penalties on Contracts	Not delegated	Not Delegated	Not delegated	Condonation of penalties must be based on a recommendation from the Programme Manager, after consultation with Legal Services or Contracts Management.
6.2	Approval of BAS Journals	>R1	Chief Financial Officer	Chief Financial Officer	BAS journal approvals for amounts less than R1 million are delegated to Deputy Directors.

TABLE 7: HUMAN RESOURCES AND TRAINING ACTIVITIES

Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
7.1	Groceries – Senior Management Service (SMS)	Monthly Allowance	Programme Manager	Director	Allowance for groceries for Senior Management Service members is guided by the Cost Containment Policy.

TABLE 8: SUBSISTENCE AND TRAVELLING CLAIMS (S&T)

Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
8.1	Itinerary/Route Forms	Levels 1-10	Deputy Director	Deputy Director/Assistant Director (Head of Sub-District)	Itinerary/route forms are mandatory for officials travelling for business purposes. This process ensures accountability and proper planning.
		Levels 11-12	Director	District Director	At these levels, the itinerary/route forms require higher-level oversight to ensure alignment with operational goals.
		Level 13	Chief Director	Chief Director: District Operations	The Chief Director's approval is needed for senior officials, to ensure alignment with strategic objectives.
		Level 14 and Above	Not Delegated	Not Delegated	For the highest levels of delegation, the Accounting Officer must approve itinerary/route forms to ensure compliance with department regulations and budgetary constraints.
8.2	S & T Claims	Levels 1-10	Deputy Director	Deputy Director	S&T claims must adhere to the <b>Financial Management Policy</b> . The claims process ensures that all reimbursed expenses are legitimate and properly documented.
		Levels 11-12	Director	District Director	These levels require approval by senior management to ensure that claims are in line with budget allocations and travel guidelines.



Code No.	Description of the Item	Limitations	Lowest Rank Delegated to Head Office	Lowest Delegated at District	Notes
		Level 13	Chief Director	Chief Director: District Operations	Chief Directors have the authority to approve claims at the district level, particularly for large travel expenses.
		Level 14 and Above	Not Delegated	Not Delegated	The Accounting Officer must authorize all S&T claims at the highest levels, ensuring compliance with financial and procurement policies.
8.3	Approval of Cell Phone Allowance	-	Not Delegated	Not Delegated	The <b>Cell Phone Policy</b> must guide this approval. Cell phone allowances should be based on the need for official communication in the execution of duties, ensuring transparency and fairness.

## PART 11 : DELEGATION OF AUTHORITY AND COMPLIANCE INSTRUCTIONS

### 1. Compliance with Legal Framework

These delegations are subject to the Public Finance Management Act (PFMA) 1999, Treasury Regulations 2005, Treasury Circulars, and Supply Chain Management Regulations. You are required to download copies of these laws and policies from the National Treasury website. Familiarise yourself with the provisions of these policies, as non-compliance will result in severe penalties. Your attention is particularly drawn to Section 45 of the PFMA, which outlines the consequences of non-compliance.

### 2. Commitment and Procurement Procedures

No commitment shall be made unless it is based on a **pre-approved quote, specifications, or terms of reference**. These documents will assist in ensuring that a proper comparative analysis of "like with like" is conducted before procuring goods or services.

### 3. Closed / Sealed Quotations

The purpose of a closed / sealed quotation is to ensure that all service providers are given a fair opportunity to compete within the issued terms of reference/specifications.

- No faxes or e-mails are allowed; a bid box has been designed for this purpose.
- No order or quotation will be processed unless proof is submitted that the quotations were sealed/closed.

This procedure mirrors the standard bidding process and ensures fairness and transparency.

### 4. Annexure B - Specimen

Kindly attach your specimen signature for purposes of financial control, accountability, and record-keeping in the attached **Annexure B**.

### 5. Annexure C - Register of Delegation Decisions

All decisions made by officials who have further delegated authority on your behalf must be recorded in the Register of Delegation Decisions (attached as **Annexure C**).

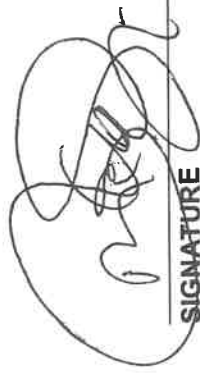
### 6. Delegation of Powers

Where powers and duties have been delegated to a specific post level, incumbents in higher posts in the relevant rank 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.

*mi*

## ANNEXURE B: ACCEPTANCE OF DELEGATION OF POWERS

I, Moses Ikopoleng Kgantse, Persal Number 90483316, hereby accept and undertake to adhere to the conditions set out in this Delegation of Powers, relating to financial delegations to procure, commit funds, and approve expenditures in respect of Vote 11 for the 2025/26 financial year, as prescribed by the Accounting Officer.

  
SIGNATURE

05/04/25

DATE:

Moses Ikopoleng Kgantse

FULL NAMES

HEAD OF DEPARTMENT

POST TITLE