PROVINCE OF THE WESTERN CAPE
DEPARTMENT OF EDUCATION

DELEGATION OF POWERS BY THE ACCOUNTING OFFICER IN TERMS OF SECTION 44(1)(a) OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 AND THE NATIONAL TREASURY REGULATIONS (NTRs – 15 March 2005)

Abbreviations:

PFMA= Public Finance Management Act, 1999
NTR = National Treasury Regulation
PTI = WC Provincial Treasury Instruction
AOSCM = Accounting Officers Supply Chain Management System

AO = Accounting Officer
DDG = Deputy Director-General
DPB = Director Service Benefits
PM = Programme Manager
WCED = Western Cape Education Department

RM = Responsibility Manager
DD = Deputy Director
ASD = Assistant Director
CFO = Chief Financial Officer
CAC = Chief Accounting Clerk

ITEM NO.	REFERENCE	CRYPTIC DESCRIPTION OF POWER	LOWEST RANK / LEVEL DELEGATED TO	REMARKS, LIMITATIONS OR CONDITIONS
1.	**NTR 2**	**CORPORATE MANAGEMENT**		
1.1	NTR 2.1	**Chief Financial Officer (CFO)**		
1.1.1	NTR 2.1.1 PTI 2.1 PTI 2.2	To appoint a CFO to serve on the senior management team.	Not delegated	1. Copy of letter of appointment to Provincial Treasury. 2. When a CFO is absent or otherwise unable to perform his or her functions, or during a vacancy, the person acting in his or her place must perform the functions of the CFO. 3. All departmental submissions with financial implications must be directed to or through the CFO, the person acting on his/her behalf or Director: Financial Accounting. The certificate as stipulated by PTI 2.2.2 must be completed. 4. Director: Financial Accounting is the delegated official to sign and certify the following instructions: a. Pay over of monthly revenue. b. Credit Transfer instructions. c. Pay over of third-party deductions. d. Confirmation of inter-departmental accounts (payable and receivable)
2.	**NTR 3**	**INTERNAL CONTROL**		
2.1	NTR 3.1	**Audit Committees (Sections 76(4)(d) and 77 of the PFMA)**		
2.1.1	NTR 3.1.2	To appoint audit committee members in consultation with the Executive Authority.	AO (Not delegated)	Only in respect of a non-shared audit committee.

NOTE When exercising authority, the person doing so must write his/her initials, surname and rank in block letters or by rubber stamp, beneath his/her signature.

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3.	NTR 6	**BUDGETING AND RELATED MATTERS**		
3.1	PFMA 43(1) NTR 6.3	To approve the utilisation of a saving in the amount appropriated under a main division within a vote towards the defrayment of excess expenditure under another main division within the same vote, unless Treasury directs otherwise.	AO (Not delegated)	1. Conditions in terms of PFMA 43(2), (3), (4) as well as NTR 6.3.1 apply. 2. Treasury directives to be taken into account.

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4.	**NTR 8**	**EXPENDITURE MANAGEMENT**		
4.1	NTR 8.2	**Approval of Expenditure (Section 38(1)(f) and 76(4)(b) of the PFMA**		
4.1.1.1	NTR 8.2.1 NTR 8.2.2 PTI 8.1.8	An official of an institution may not spend or commit public money except with the approval (either in writing or by duly authorised electronic means) of the AO or a properly delegated or authorised officer.	▪ Up to R500 000 – Chief Accounting Clerk (level 7 or equivalent) or higher ▪ Up to R2 000 000 - ASD or equal ▪ Up to R 5000 000 - DD or equal ▪ Unlimited - Director	1. Before approving expenditure or incurring a commitment to spend, the delegated or authorised official must ensure compliance with any limitations or conditions attached to the delegation or authorisation. 2. Unless determined otherwise in a contract or other agreement, all payments due to creditors must be settled within 30 days from receipt of an invoice or, in the case of civil claims, from the date of settlement or court judgement. 3. Compliance with the provisions of PTI 8.1. 4. Compliance with PTI 8.5 regarding orders and official order forms.
4.1.1.2	NTR 8.2.1 NTR 8.2.2 PTI 8.1.8	Delegation 37(i) of the AOS determines that the final authorisation of LOGIS payments be done by the Directorate Financial Accounting.	▪ Up to R1 000 000 - Chief Accounting Clerk (level 7 or equivalent) or higher ▪ Up to R5 000 000 - ASD or equal ▪ Up to R20 000 000 - DD or higher ▪ From R20 000 000.01– CFO	1. LOGIS pre-authorisation is done by the Directorate Procurement management (Refer to Delegation 37 of the AOS). 2. In instances where transactions above R20 000 000 requires final authorisation on LOGIS, approval will be requested from the CFO on a case-by-case basis.
4.1.1.3	NTR 8.2.1 NTR 8.2.2 PTI 8.1.8	Delegation 37(ii) of the AOS determines the delegation to authorise the payment on LOGIS to suppliers for goods delivered and service rendered. (This delegation is applicable to all offices where LOGIS is functional, excluding the Head Office Directorate: Procurement Management).	▪ Up to R1 000 000 - Chief Accounting Clerk (level 7 or equivalent) or higher ▪ Up to R5 000 000 - ASD or equal or higher ▪ Up to R20 000 000 - DD or higher ▪ From R20 000 000.01– CFO	In instances were transactions above R20 000 000 requires final authorisation on LOGIS, approval will be requested from the CFO on a case-by-case basis.

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4.1.2	PTI 8.6.6.1 PTI 8.6.6.2	To grant standing advances in respect of subsistence and other relevant expenses.	Directors / Budget Holders	1. As soon as the necessity for an advance so approved and paid ceases to exist, it shall be repaid immediately. 2. Standing advances must be reviewed annually.
4.1.3	PTI 8.6.6.4(b)	To decide which vote should bear the expenses in case of a Provincial Minister who holds more than one portfolio.	DDG: Corporate Services (CFO)	Provided that accounting officers mutually agree that the expenditure specifically incurred by the Minister on behalf of another vote may be borne by the other vote.
4.1.4	NTR 15.10.1.2(c)	To approve prepayment requests.	AO	1. A submission with the following supporting documents will be required: a. Quotation or invoice b. Proof of contract or service level agreement c. Motivation for prepayment d. Financial implications as advised by DMA
4.2	NTR 8.4	**Transfers and subsidies (excluding Division of Revenue grants and other allocations to municipalities) [Section 38(1)(j) of the PFMA]**		

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4.2.1	NTR 8.4.1	Approval of funding to Public Schools and Independent Schools, including Gr R sites are appropriately authorised in line with the strategic objective.	For transfer payments approved to schools, on the basis of the business plan produced by the school: ▪ Up to R5 000 000.00 – Director or higher ▪ AO (Not delegated) For all other transfer payments AO (Not delegated)	Measure may include those referred to in NTR 8.4.1. (a)-(e). Refer to conditions in NTR 8.4.2. (a)-(d) All transfer payments approved to schools, on the basis of the business plan produced by the school, require a Transfer Payment Agreement (TPA), which must be entered into through the signing thereof by both parties before the commencement of the specific school project. The WCED signatory must at least be at the level of Director.
4.2.1	NTR 8.4.1	Approval of funding to ECD entities are appropriately authorised in line with the strategic objective.	▪ AO (Not delegated)	Measure may include those referred to in NTR 8.4.1. (a)-(e). Refer to conditions in NTR 8.4.2. (a)-(d) The official or officers exercising the delegated authority must be appointed in writing and thresholds are subjected to specific restrictions in the appointment letters. 1. The letter of appointment must stipulate up to which amount the delegated official may sign TPA's.

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4.2.2	NTR 8.4.2	To withhold a transfer payment to an entity.	Director or equivalent	2. If satisfied that- (a) conditions attached to the transfer payment have not been complied with; (b) financial assistance is no longer required; (c) the agreed objectives have not been attained, or (d) the transfer payment does not provide value for money in relation to its purpose or objectives.

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5.	**NTR 9**	**UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE**		
5.1	NTR 9.1	**General (Sections 38(1)(g) and 76(2)(e) of the PFMA)**		
5.1.1	PFMA 38(1)(h) NTR 9.1.3	To take effective and appropriate disciplinary steps against any official in the service of the department who – • contravenes or fails to comply with a provision of the PFMA; • commits an act which undermines the financial management and internal control system of the department, trading entity or constitutional institution; or • makes or permits an unauthorised expenditure, irregular expenditure or fruitless and wasteful expenditure.	Director: Employee Relations	1. In consultation with the CFO. 2. When the delegated official determines the appropriateness of disciplinary steps against an official, the delegated official must take into account - (a) the circumstances of the transgression; (b) the extent of the expenditure involved, and (c) the nature and seriousness of the transgression. 3. In compliance with the PFMA compliance reporting framework.
6.	**NTR 11**	**MANAGEMENT OF DEBTORS**		
6.1	NTR 11.3	**Recovery of debts by instalments.**		
6.1.1	NTR 11.3.1	Unless otherwise determined by law, prescripts, circulars or agreement, to decide on debts owing to the department be recovered in instalments.	• Instalments must be supported with debt acknowledgement letter as attached with the following delegations: • 6 months – CAC • 12 months – SA with submission	Provided that due cognisance is taken of the debtors' standing and financial position in determining the period of payment and confirmation of the debtors' acceptance of the conditions of repayment are obtained. (Excludes Leave Without Pay recovery implemented by DPB)

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			• Up to 24 months or into next financial year – ASD with submission • More than 24 months – DD with submission	

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6.2	NTR 11.4	**Writing-off of debts owning to the state (Sections 76(1)(e) and 76(4)(a) of the PFMA).**		
6.2.1	NTR 11.4.1 NTR 11.4.2 NTR 11.4.3	To write-off debts owing to the State (capital and interest)	▪ Up to R3 000 - State Accountant or equal rank ▪ Up to R5 000 - ASD or equal rank ▪ Up to R20 000 – DD ▪ Up to R50 000 – Director Financial Accounting ▪ Unlimited - Chief Director: Financial Management	1. Only if satisfied that all reasonable steps have been taken to recover the debt and the debt is irrecoverable, or, 2. The delegated official is convinced that (1) recovery of the debt would be uneconomical; (2) recovery would cause undue hardship to the debtor or his/her dependants; or (3) it would be to the advantage of the department to effect a settlement of its claim or to waive the claim. 3. Must be in accordance with the write-off policy approved by the AO. 4. All debts written off must be disclosed in the annual financial statements, indicating the policy in terms of which the debt was written off. 5. Only the Directorate: Financial Accounting office can write off debts.
6.2.2		To write-off debts owing to the State (capital and interest) with missing files	▪ CD:FM	The delegation applies to individual amounts if a grouped submission is put on route (unlimited)
7.	**NTR 12**	**MANAGEMENT OF LOSSES AND CLAIMS**		
7.1	NTR 12.1	**General**		
7.1.1	NTR 12.1.2	To insure motor vehicles, including hired vehicles, or such other movable assets determined by the Treasury.	▪ DDG: Corporate Services (CFO)	1. If deemed economical and based on a risk assessment. 2. The premium cost may not exceed R250 000 a year on the Vote, unless otherwise approved by Treasury.
7.2	NTR 12.2	**Claims against the state through acts or omissions (Section 76(1)(h) of the PFMA).**		
7.2.1	NTR 12.2.4	To provide prior written approval to the State Attorney to obligate the funds of an institution.	▪ AO (Not delegated)	
7.2.2	PTI 12.8.5	To instruct the State Attorney either to dispute the claim or to settle it as advantageously as possible, as the case may be.	▪ DDG: Corporate Services (CFO)	Subject to NTR 12.2.4, if the delegated official in writing agrees with the opinion of the State Attorney.

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7.3	NTR 12.4	**Claims by officials against the State.**		
7.3.1	NTR 12.4.1	To make good the loss or damage which an official sustained in the execution of official duties and is not compensated.	▪ DDG: Corporate Services (CFO)	Provided that the official can prove such loss or damage.
7.4	NTR 12.5	**Losses or damages through criminal acts or omissions (Section 76(1)(f) of the PFMA).**		
7.4.1	NTR 12.5.2 NTR 12.5.3 PTI 12.12.1 PTI 12.12.2	To write off losses or damages arising from criminal or possible criminal acts or omissions.	▪ Up to R20 000 – DD Accounting ▪ Up to R50 000 – Director: Financial Accounting ▪ Unlimited - Chief Director: Financial Management	1. Subject to NTR 12.5, losses or damages referred to in PTI 12.12.1 may be dealt with as delegated, provided that: (a) the amount of the loss or damage is not written off before a thorough investigation has been carried out and it has been found that it is irrecoverable; (b) writing-off or any other action is not considered before the final police report has been received; (c) consideration has been given to approach the State Attorney for advice. 2. Once the write-off of a loss has been approved, the asset registers and/or inventory lists must be adjusted where applicable.
7.5	NTR 12.6	**Losses and damages through *vis* major and other unavoidable causes (Section 76(1)(e) of the PFMA)**		
7.5.1	NTR 12.6.1 PTI 12.11.1	To write off losses and damages that result from *vis* major and other unavoidable causes.	▪ Up to R20 000 – DD Accounting ▪ Up to R50 000 – Director: Financial Accounting ▪ Unlimited - Chief Director: Financial Management	The loss or damage may not be written off or the case disposed of before a thorough investigation. Refer PTI 12.11.1
7.6	NTR 12.7	**Losses or damages through acts committed or omitted by officials (Section 76(1)(b) and 76(4)(a) of the PFMA).**		
7.6.1	NTR 12.7.3	To waive a claim against an official.	▪ Up to R10 000 – DD Accounting	If the conditions in NTR 12.2.1 (a) – (g) are not applicable.

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			▪ Up to R20 000 – Director: Financial Accounting ▪ Unlimited - Chief Director: Financial Management	
7.6.2	NTR 12.7.4	To consult the State Attorney on questions of law in the implementation of NTR 12.7.1 and 12.7.3, if in doubt.	▪ Director: Financial Accounting	
8.	**NTR 13**	**LOANS, GUARANTEES AND OTHER COMMITMENTS**		
8.1	NTR 13.2	**Lease transactions**		
8.1.1	NTR 13.2.4 NTR 13.2.5	To enter into lease transactions without limitations, for the purposes of conducting the department's business, provided that such transactions are limited to operating leases.	▪ DDG	With the exception of agreements concluded in terms of NTR 16, under no circumstances may finance leases be entered into.
9.	**NTR 14**	**MONEY AND PROPERTY HELD IN TRUST**		
9.1	PTI 14.1	**Trust money other than that defined in the NTR 14.2.1**		
9.1.1	PTI 14.1.3	To authorise private recreational or other funds on behalf of persons under surveillance/care.	▪ DDG: Corporate Services (CFO)	Such funds must be separately accounted for in the books of the department.
9.2	NTR 14.4	Investment of trust money		
9.2.1	NTR 14.4.1 NTR 14.4.2	To invest any trust money on such terms and conditions as may seem appropriate – • on deposit with any bank, within or outside South Africa as approved by the National Treasury; • in public securities issued by the government; or in other securities approved by the National Treasury.	▪ DDG: Corporate Services (CFO)	1. Provided that it does not conflict with the terms of the trust arrangement. 2. The proceeds of an investment, including interest and realised capital gains, and all money received from the realisation, sale or conversion of securities must be treated as money of the trust on whose behalf the money was invested.
10.	**NTR 15**	**BANKING, CASH MANAGEMENT AND INVESTMENT**		
10.1	NTR 15.11	**Private money and private bank accounts**		
10.1.1	NTR 15.11.2	To approve arrangements for safeguarding personal effects reasonably held on official premises in the course of official duty (e.g. by providing lockable rooms for staff).	▪ Deputy Director or Heads of institutions / offices where the grading is lower than that of DD	The safekeeping of private money or personal possessions in a state safe or strong room is prohibited.

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10.2	NTR 15.12	**Electronic payments** (Sections 76(2)(h) of the PFMA)		
10.2.1	NTR 15.12.1 NTR 15.12.2 NTR 15.12.3	To assign authority in writing to Provincial Treasury officials to release 3rd party electronic payments including credit transfer payments.	▪ Director: Financial Accounting	The WCED effects payments both manually and electronically. Director: Financial Accounting is the delegated official to sign and certify the following instructions: a. Pay over of monthly revenue. b. Credit Transfer instructions. c. Pay over of third-party deductions. Confirmation of inter-departmental accounts (payable and receivable)

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10.3	PTI 15.3	**Persons who may take receipt of Provincial Government moneys**		
10.3.1	PTI 15.3.1 PTI 15.3.4	To assign in writing the duties to a person responsible for the collection and receipt of State money.	Deputy Director: (DFA)	1. Any person whose duties include the receipt or disbursement of Provincial Government moneys must be responsible for the safe custody of all such moneys. 2. Persons entrusted with the receipt and handling of Provincial Government moneys should preferably be rotated at regular intervals. 3. If a person entrusted with the receipt, payment or collection of Provincial Government moneys is relieved of his/her duties, either temporarily or permanently, his/her receipts, payments and cash books or the corresponding control accounts in the case of computerised systems must be checked and balanced and the correctness of the balances and cash on hand must be certified by the signatures of the person being relieved, the person taking over and the supervisor. If the person being relieved is not able to certify this for any reason, a third person must, where possible, be called upon to certify the correctness of the balance by adding his/her signature. 4. When a person is relieved as contemplated by PTI 15.3.4, a list must be compiled of the contents of any safe or cash register handed over and this list must be certified by the persons referred to in that instruction.
10.4	PTI 15.13	**Depositing of Provincial Government moneys**		
10.4.1	PTI 15.13.2	To authorise deviation from banking arrangements.	Director: Financial Accounting	All amounts received must be banked on the date of receipt. Where any deviation as contemplated in NTR 15.5.1 is considered, factors such as the availability of banking facilities, facilities for the safe custody of moneys, the economical utilisation of transport, etc. must be taken into account.

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10.5	PTI 15.14	**Cash withdrawal from and deposits at a bank**		
10.5.1	PTI 15.14.1	To assign the duty of drawing cash from a bank or of depositing cash.	Deputy Director: (DFA) or Heads of institutions	Persons assigned to perform this function should preferably be on the fixed establishment of the department.
10.6	PTI 15.19	**Petty cash**		
10.6.1	PTI 15.19.2 PTI 15.19.3	To provide the written approval for the establishment of petty cash facilities where sufficient need exists to have cash available in an office for the immediate payment of petty expenditure.	DDG: Corporate Services (CFO)	1. The reimbursement of petty cash must be dealt with as stipulated by the Provincial Treasury. 2. Funds for petty cash are regarded as advances which must be accounted for to the AO on a monthly basis, and until such an advance has been accounted for, a petty cash payment must not be treated as a final charge. 3. The procurement threshold for petty cash has been limited up to a transaction value of R2000.00(VAT Inclusive) by National Treasury.
10.6.2	PFMA SCM INSTRUCTION NO. 02 OF 2021/22	To purchase goods and services or hiring on behalf of the WCED via a petty cash transaction based on a price quotation.	Relevant Responsibility Manager	
11.	**NTR 16**	**PUBLIC – PRIVATE PARTNERSHIPS (PPP)**		
11.1	NTR 16.2	**Exclusive competency of the Accounting Officer**		
11.1.1	NTR 16.2.1	To enter into a PPP agreement on behalf of the institution.	AO (Not delegated)	All submissions to the National Treasury to obtain its approval as contemplated in NTR 16 of the must be submitted via the Provincial Treasury.
12.	**NTR 16A**	**SUPPLY CHAIN MANAGEMENT**	Refer to the AOS and SCM Delegations	
13.	**PTI 17**	**BASIC ACCOUNTING RECORDS AND RELATED ISSUES**		
13.1	PTI 17.3.1	**Written notification of duties**		
13.1.1	PTI 17.3.1.1	To furnish in writing to the persons occupying posts in an accounting division, or other office where accounting duties are performed, the duties attached to each post.	AO (Not delegated)	Care must be taken to ensure that the allocation of such duties is aimed at ensuring maximum safety and control over Provincial Government moneys and property.
14.	**NTR 20**	**COMMISSIONS AND COMMITTEES OF INQUIRY**		
14.1	NTR 20.2	**Remuneration of members**		

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14.1.1	NTR 20.2.3	To determine other remuneration of all members of a commission or committee, in consultation with the Executive Authority, should it be deemed necessary, provided that – (a) the terms of reference are properly defined in terms of time and cost; and (b) if applicable, the remuneration is considered taking into account the tariffs as determined by the institute that regulates the profession that the non-official member belongs to.	AO (Not delegated)	The remuneration of all members of a commission or committee must be disclosed as notes to the financial statements.
14.2	NTR 20.3	**Services rendered by members during private time.**		
14.2.1	NTR 20.3.1	To determine honorarium payable should a non-official member of a commission or committee render services in his or her private time, other than the normal preparations for meetings.	AO and MEC (Not delegated)	1. Must be within budget, 2. In consultation with the Executive Authority, 3. In the case of official members, Section 30 of the Public Service Act, 1994 must be complied with.
15.	**NTR 21**	**GIFTS, DONATIONS AND SPONSORSHIPS BY THE STATE**		
15.1	NTR 21.1	**Granting of gifts, donations and sponsorships by the State (Section 76(1)(l) of the PFMA)**		
15.1.1	NTR 21.1.1	To approve gifts, donations and sponsorships of state money and other movable property in the interest of the state.	▪ Up to R10 000 - Chief Director ▪ Up to R100 000 - AO (Not delegated) ▪ Above R100 000 - Western Cape Provincial Parliament	Conditions for granting of gifts by the State: 1. Must be in the interest of the State. 2. Must be in line with the objectives of the WCED. 3. Must contribute to the enhancement of the image of the WCED. 4. Must not be used to promote the personal interest of an official. 5. Must only be made in extreme circumstances 6. Amounts in excess of R100 000 must be approved by the Western Cape Provincial Parliament. 7. Amounts exceeding R100 000 per case must be included separately in the annual appropriation bill. 8. Provincial Treasury approval must be obtained before offering immovable property as gifts or donations. 9. The relevant reasons for granting immovable property as gifts or donations must be submitted to the Provincial Treasury.

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15.2	NTR 21.2	**Acceptance of gifts, donations and sponsorships to the State.**		
15.2.1	NTR 21.2.1	To approve the acceptance of any gift, donation or sponsorship to the state, whether such gifts, donations or sponsorships are in cash or kind.	Chief Director	Conditions for accepting gifts: 1. All cash gifts, donations or sponsorships must be paid into the relevant revenue fund, except those donations received in terms of NTR 21.2.5. 2. Where it is not apparent for what purpose a gift, donation or sponsorship should be applied, the Accounting Officer may decide how it must be utilised. 3. All gifts, donations or sponsorships received during the course of the financial year must be disclosed as a note to the annual financial statements of the institution. 4. Donor funding received in terms of the Reconstruction and Development Fund Act (Act 7 of 1994, as amended by Act 79 of 1998), must be dealt with as determined by the National Treasury from time to time.
16.	**NTR 22**	**PAYMENTS AND REMISSIONS AS AN ACT OF GRACE**		
16.1	NTR 22.1	**General (Section 76(1)(j) of the PFMA)**		
16.1.1	NTR 22.1.1	To approve as an act of grace or favour, where no legislative authority exists - (c) the remission of money due to the provincial revenue fund, and (d) payments from the vote.	▪ Up to R10 000 - Chief Director ▪ Up to R100 000 - AO (Not delegated) ▪ Above R100 000 - Western Cape Provincial Parliament	1. Where – ▪ such payments from a vote exceed R100 000, provincial legislature approval must be sought by including the item separately in the annual appropriation bill; ▪ there is doubt as to whether an amount may be written off in terms of NTR 11.4 or should be treated as a remission as an act of grace, Treasury must make the decision. 2. All remissions or payments made as an act of grace during the financial year must be disclosed as a note to the annual financial statements.

ITEM NO.	REFERENCE	CRYPTIC DESCRIPTION OF POWER	LOWEST RANK / LEVEL DELEGATED TO	REMARKS, LIMITATIONS OR CONDITIONS
17.	**PTI 25**	**GENERAL**		

NOTE When exercising authority, the person doing so must write his/her initials, surname and rank in block letters or by rubber stamp, beneath his/her signature.

SIGNED: BWalters
ACCOUNTING OFFICER
B WALTERS
DATE: 07/07/15

ITEM NO.	REFERENCE	CRYPTIC DESCRIPTION OF POWER	LOWEST RANK / LEVEL DELEGATED TO	REMARKS, LIMITATIONS OR CONDITIONS
17.1	PTI 25.1	**Stamps, face value and other forms having a potential value and bulk stocks**		
17.2	PTI 25.5	**Postage stamps for official purposes /franking machines**		
17.2.1	PTI 25.5.2	To authorise the requisitions to purchase postage stamps or reload franking machine for official purposes from the relevant Post Office or supplier.	▪ Director: Knowledge and Information Management ▪ DD: Records Management	
17.2.2	PTI 25.5.3	To appoint a person to initial the register as confirmation that the verification of the amount of stamps/balance on the franking machine as in the custody of the person appointed in terms of PTI25.5.3 is correct.	▪ DD: Records Management ▪ ASD: Records Management	
17.2.3	PTI 25.5.4	To appoint a particular person to hold custody of postage stamps and/or the key of the franking machine and to assign the duties of the writing up of the postage/franking machine register.	▪ DD: Records Management ▪ ASD: Records Management	1. To records all postage received and issued in a register: ▪ Chief Registry Clerk
17.3	PTI 25.7	**Postal and delivered articles**		

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DATE: 07/07/25

ITEM NO.	REFERENCE	CRYPTIC DESCRIPTION OF POWER	LOWEST RANK / LEVEL DELEGATED TO	REMARKS, LIMITATIONS OR CONDITIONS
17.3.1	PTI 25.7.1	To appoint a responsible person/s to collect postal articles from the Post office.	▪ Director: Knowledge and Information Management ▪ DD: Records Management	

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ITEM NO.	REFERENCE	CRYPTIC DESCRIPTION OF POWER	LOWEST RANK / LEVEL DELEGATED TO	REMARKS, LIMITATIONS OR CONDITIONS
17.3.2	PTI 25.7.10	To appoint a responsible person to receive and open mail and to record in the remittance register the details of all remittances and other negotiable instruments received through the post or by delivery book. To appoint a second responsible persons to assist in this duty.	▪ DD: WCED Records Management ▪ ASD: WCED Records Management	
17.3.3	PTI 25.7.10	To assign in writing to a responsible person the duty of receiving and opening mail and recording in the remittance register the details of all remittances and other negotiable instruments received through the post or by delivery book.	▪ DD: Records Management ▪ ASD: Records Management	Where possible, a second person should be nominated in writing to assist in this duty.
17.3.4	PTI 25.7.11	To designate a responsible person in writing to verify the approved remittance register at least once a week and satisfy himself/herself that all items recorded in it were immediately and properly dealt with and were brought into account appropriately, and must sign and date the register in the last column to indicate that all instructions were complied with.	Director: Knowledge and Information Management	In addition, the aforementioned responsible person must verify that pages have not been removed from the register.
18.	**NTR 7**	**REVENUE MANAGEMENT**		

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ITEM NO.	REFERENCE	CRYPTIC DESCRIPTION OF POWER	LOWEST RANK / LEVEL DELEGATED TO	REMARKS, LIMITATIONS OR CONDITIONS
18.1	NTR 7.2	**Responsibility for revenue management**		
18.1.1	NTR 7.2.1	To manage revenue efficiently and effectively by developing and implementing appropriate processes that provide for the identification, collection, recording, reconciliation and safeguarding of information about revenue.	Director: Financial Accounting (DFA)	
18.1.2	PTI 7.2.1	To ensure that measures are instituted and regularly revised to ensure that receipts are allocated to the appropriate receipt items in a consistent manner.	Director: Management Accounting	Any request for new receipt item codes and the amendment of existing Standard Chart of Accounts (SCoA) item codes may only be done in concurrence with the Provincial Treasury.
18.1.3	PTI 8.3.3	To ensure that amounts received after the last day of a financial year are brought into account in the new financial year.	Director: Financial Accounting	
18.3	NTR 7.3	**Services rendered by the State**		
18.3.1	PTI 7.1.1	To ensure that a tariff register is kept as stipulated by the Provincial Treasury.	Director: Financial Accounting	1. Tariff registers must be updated as approved by the Provincial Treasury within 10 (ten) days after such approval. 2. Tariff registers must be made available to the Provincial Treasury on request.

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ITEM NO.	REFERENCE	CRYPTIC DESCRIPTION OF POWER	LOWEST RANK / LEVEL DELEGATED TO	REMARKS, LIMITATIONS OR CONDITIONS
18.3.2	NTR 7.3.1 NTR 7.3.2 PTI 7.1.2 PTI 7.1.3	To review, at least annually when finalising the budget, all fees, charges or the rates, scales or tariffs of fees and charges that are not, or cannot be fixed by any law and that relate to revenue accruing to a fund.	Director: Financial Accounting	1. To be submitted via the CFO for signing-off by AO. 2. Proposed new or revised provincial tariff structures of all fees and charges or the rates, scales or tariffs of fees and charges that are fixed by any law and that relate to revenue accruing to the Provincial Revenue Fund must be submitted to the Cabinet via the Provincial Treasury. The Provincial Treasury should be consulted before any proposed new or revised provincial tariff structure is submitted to the Cabinet for approval. 3. Information on the tariff structure must be disclosed in the annual report, including information on exemptions, discounts, free services and any other aspect of material influence on the revenue yield. 4. Where applicable, the following aspects must be taken into consideration during the determination and/or revision of the provincial tariff structure of all fees and charges or the rates, scales or tariffs of fees and charges that are not or cannot be fixed by any law and that relate to revenue accruing to the Provincial Revenue Fund: Types of products and/or services provided. Direct and indirect costs incurred to provide the products and/or services. • Nationally prescribed tariff structures and policies. • Exemptions and discounts. • Free products and/or services. • Any aspects of material influence.

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