

Financial Post Designation	DCS Post Designations:		
	Head Office	Regional Office	Management Areas
Accounting Officer	Commissioner in person	None	None
Chief Financial Officer	Chief Financial Officer	Head Finance	Area Coordinator Finance
Loss Control Officer	CFO for Department/ / OH Office Services.	Head Finance	Area Coordinator Finance
Programme Managers	Different Chief Deputy Commissioners	None	None
Sub-programme Managers	Different Chief Deputy Commissioners or Deputy Commissioners	None	None
Activity Managers	Different Directors	Third level managers	None
Budget Controller	Director Management Accounting	None	None
Programme Controllers	None	Regional Heads	<i>Second level managers: Only applies where different responsibilities were not created ***</i>
System Controller	Assistant Director Systems Control	None	None
Responsibility Managers	Different Directors, Deputy Commissioners and Chief Deputy Commissioners with individual responsibilities in respect of Head Office	Regional Commissioner in person: <i>Responsibility Level 1: For the Region.</i> Responsibility Level 2: For the regional office	<i>Area Commissioner: Responsibility Level 2; and Second level managers: Responsibility Level 3. Only applicable where individual responsibilities were created ***</i>
Activity Controller	Official in control of an activity with regard to Head Office	Official in control of an activity, only with regard to the Regional Office	Official in control of an activity, only with regard to the Management Area. (Third Level Managers where possible)
Responsibility Controller	Official in control of an responsibility where the activity is divided between different responsibilities in respect of Head Office: Responsibility Level 3,4 or 5	None	Official in control of an responsibility where the activity is divided between different sections/ workshops: Responsibility Level 4

Chief User	Official appointed in writing by the relevant CDC, DC or Director	Official appointed in writing by the Regional Head Finance	Official appointed in writing by the Head: Area Coordinator Finance
Chief User Clerk	Official appointed in writing by the relevant Chief User	Official appointed in writing by the relevant Chief User	Official appointed in writing by the relevant Chief User

Part 1: Delegated Powers

[Section 44 (1) (a)]

<u>STATUTORY PROVISION</u>	<u>AUTHORITY DELEGATED</u>	<u>LEVEL OF DELEGATION</u>	<u>NOTES</u>
38 (1) (a) (ii)	Ensure that the Department has and maintains a system of internal audit under the control and direction of an audit committee complying with and operating in accordance with regulations and instructions prescribed in terms of sections 76 and 77.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir.Internal Audit	
38 (1) (a) (iii)	Ensure that the Department has and maintains an appropriate procurement and provisioning system, which is fair, equitable, transparent, competitive and cost-effective.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ DC Supply Chain Management	
38 (1) (a) (iv)	Ensure that the Department has and maintains a system for proper evaluation of all major capital projects prior to a final decision on the project.	<u>Management Area Level:</u> ❖ None	

<u>STATUTORY PROVISION</u>	<u>AUTHORITY DELEGATED</u>	<u>LEVEL OF DELEGATION</u>	<u>NOTES</u>
		<u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Facilities Planning	
38 (1) (i)	Ensure that when transferring funds in terms of the annual Division of Revenue Act that the provisions of that Act are complied with.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Management Accounting	
38 (1) (j)	Obtain a prior written assurance, <i>before transferring any funds (other than grants in terms of the annual Division of Revenue Act or to a constitutional institution) to an entity within or outside government</i> , from the entity to whom funds are transferred, that the entity implements effective, efficient and transparent financial management and internal control systems, <i>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;</i>	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Management Accounting	
38 (1) (k)	Enforce compliance with any prescribed conditions if the Department, trading entity or constitutional institution gives financial assistance to <u>any entity</u> or person;	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None	Dir. Management Accounting must facilitate the process

<u>STATUTORY PROVISION</u>	<u>AUTHORITY DELEGATED</u>	<u>LEVEL OF DELEGATION</u>	<u>NOTES</u>
		<u>Head Office Level:</u> ♦ CFO	
38 (1) (l)	Take into account all relevant financial considerations; including issues of propriety, regularity and value for money, when policy proposals affecting the accounting officer's responsibilities are considered, and when necessary, bring those conditions to the attention of the responsible executive authority.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ CFO	
38 (1) (m)	Promptly consult and seek the prior written consent of the National Treasury on any new entity which the Department intends to establish or in the establishment of which it took the initiative.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Management Accounting	
39 (2) (b)	Report to the executive authority and the relevant treasury any impending:  (i) under collection of revenue due;  (ii) shortfalls in budgeted revenue; and  (iii) overspending of the Department's vote or a main division within the vote.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ CFO	
40 (1) (f)	Submit all reports, returns, notices and other information to Parliament, an executive authority, the relevant treasury or the Auditor-General, as may be required by this Act.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None	

<u>STATUTORY PROVISION</u>	<u>AUTHORITY DELEGATED</u>	<u>LEVEL OF DELEGATION</u>	<u>NOTES</u>
		<u>Head Office Level:</u> Chief Financial Officer <u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Management Accounting	
40 (4) (a)	Each year before the beginning of a financial year, provide the Treasury in the prescribed format with a breakdown per month of the anticipated revenue and expenditure of the Department for the financial year under review.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Management Accounting	
40 (4) (b)	Each month <i>submit</i> information in the prescribed format on actual revenue and expenditure for the preceding month and the amounts anticipated for that month in terms of 40 (4) (a).	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Management Accounting	
40 (4) (c)	Within 15 days of the end of each month submit to the relevant treasury and the executive authority responsible for the Department:  (i) information for that month;  (ii) a projection of expected expenditure and revenue collection for the remainder of the current financial year; and  (iii) when necessary, an explanation of any material variances and a summary of the steps that are taken to ensure that the projected expenditure and revenue remain within budget.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Management	

<u>STATUTORY PROVISION</u>	<u>AUTHORITY DELEGATED</u>	<u>LEVEL OF DELEGATION</u>	<u>NOTES</u>
		Accounting	
41	Submit to Treasury or Auditor-General, such information, returns, documents, explanations and motivations as may be prescribed or required.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> CFO	
42 (1) (a)	Draw up an inventory of the assets and liabilities that are transferred to another Department.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Logistics (Moveable assets)  ♦ Dir. : Building and Maintenance (Immovable assets)	
42 (1) (b)	Provide the accounting officer for the receiving Department with substantiating records, including personnel records of staff to be transferred.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u>  <u>Logistical Records</u>	

<u>STATUTORY PROVISION</u>	<u>AUTHORITY DELEGATED</u>	<u>LEVEL OF DELEGATION</u>	<u>NOTES</u>
		<ul style="list-style-type: none"> <li>♦ Dir. Logistics (Movable assets)</li> <li>♦ Dir. Building and Maintenance (Immovable assets)</li> </ul> <u>Personnel Records</u> <ul style="list-style-type: none"> <li>♦ Dir. Human Resource Administration and Utilisation</li> </ul>	
42 (2)	Sign the inventory when assets and liabilities are transferred and ensure that the accounting officer or delegate of the receiving Department signs the inventory.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ CFO (DC Supply Chain Management should facilitate the process).	DC Supply Chain must facilitate the process
42 (3)	File a copy of the signed inventory with the relevant treasury and the Auditor-General within 14 days of the transfer.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Logistics (Movable assets) ♦ Dir. Building and Maintenance (Immovable assets)	

## Part 2: Assigned Duties

### Section 44 (1) (a)

STATUTORY PROVISION	AUTHORITY ASSIGNED	LEVEL OF EXECUTION	NOTES
38 (1) (c) (i)	Take effective and appropriate steps to collect all money due to the Department.	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors  <u>Head Office Level:</u> ♦ All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
38 (1) (c) (iii)	Take effective and appropriate steps to manage available working capital efficiently and economically.  * Use Financial Post Designations.	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors  <u>Head Office Level:</u> ♦ All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
38 (1) (e)	Comply with any tax, levy, duty, pension and audit commitments as may be required by legislation.	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with



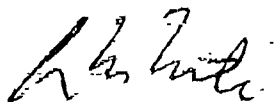
STATUTORY PROVISION	AUTHORITY ASSIGNED	LEVEL OF EXECUTION	NOTES
		<u>Head Office Level:</u> ♦ All Supervisors	Departmental Policy
38 (1) (f)	Ensure that all contractual obligations are settled and payments of all money owed, including intergovernmental claims, are made within the prescribed or agreed period.	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors  <u>Head Office Level:</u> ♦ All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
38 (1) (g)	Report immediately, in writing, the discovery of any unauthorised, irregular or fruitless and wasteful expenditure in accordance with Departmental procedures, to the relevant treasury and in the case of irregular expenditure involving the procurement of goods or services, also to the relevant tender board.	<u>Management Area Level:</u> ❖ All Officials: <i>Report to the next level of authority</i>  <u>Regional Level:</u> All Officials: <i>Report to the next level of authority</i>  <u>Head Office Level:</u> ♦ All Officials: <i>Report to the next level of authority</i> ♦ CFO ( <i>Report to Treasury</i> )	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
38 (1) (h)	Take effective and appropriated disciplinary steps, in accordance with Departmental procedures, against any official in the service of the Department who:  (i) contravenes or fails to comply with a provision of this Act; (ii) commits an act which undermines the financial management and internal control system of the Department; or (iii) makes or permits an unauthorised expenditure, irregular expenditure or fruitless and wasteful expenditure.  NB: Report all disciplinary actions in accordance with	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors  <u>Head Office Level:</u> ♦ All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy

STATUTORY PROVISION	AUTHORITY ASSIGNED	LEVEL OF EXECUTION	NOTES
	Departmental procedures to the next level of management. All cases will be reported to treasury and the Auditor-General in accordance with TR 4.3		
38 (1) (n)	<ul style="list-style-type: none"> <li>Comply with the provisions of this act.</li> </ul>	<u>Management Area Level:</u> ❖ All Officials  <u>Regional Level:</u> All Officials  <u>Head Office Level:</u> ♦ All Officials	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
	<ul style="list-style-type: none"> <li>Ensure compliance by all officials of the Department, with the provisions of this act.</li> </ul>	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors  <u>Head Office Level:</u> ♦ All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
39 (1) (a) and (b)	(a) Ensure that expenditure of the Department is in accordance with allocated funds and in accordance with the Activity Delimitation, and (b) ensure that effective and appropriate steps are taken to prevent unauthorised expenditure.  * Use Financial Post Designations.	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors  <u>Head Office Level:</u> ♦ All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
39 (2) (a)	Take effective and appropriate steps to prevent any overspending of allocated funds.  * Use Financial Post Designations.	<u>Management Area Level:</u> ❖ All Supervisors  <u>Regional Level:</u> All Supervisors  <u>Head Office Level:</u> ♦ All Supervisors	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
39 (2) (c)	Comply with any remedial measures imposed by the	<u>Management Area Level:</u>	The duty must be executed

STATUTORY PROVISION	AUTHORITY ASSIGNED	LEVEL OF EXECUTION	NOTES
	relevant treasury in terms of this Act to prevent overspending of the vote or a main division within the vote.	❖ All Officials <u>Regional Level:</u> All Officials <u>Head Office Level:</u> ♦ All Officials	within the area of responsibility of the different officials in accordance with Departmental Policy
40 (1) (a)	Keep full and proper records of financial affairs of the Department in accordance with any prescribed norms and standards.	<u>Management Area Level:</u> ❖ All Officials <u>Regional Level:</u> All Officials <u>Head Office Level:</u> ♦ All Officials	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental Policy
40 (1) (b)	Prepare financial statements for each financial year in accordance with generally recognised accounting practices (GRAP).	<u>Management Area Level:</u> ❖ None <u>Regional Level:</u> None	
	(a) Balance sheet.	<u>Head Office Level:</u> ♦ Dir. Financial Accounting	
	(b) An income statement.	<u>Head Office Level:</u> ♦ Dir. Financial Accounting	
	(c) Cash flow statement.	<u>Head Office Level:</u> ♦ Dir. Financial Accounting	

STATUTORY PROVISION	AUTHORITY ASSIGNED	LEVEL OF EXECUTION	NOTES
	(d) Notes to the annual financial statements.	<u>Head Office Level:</u> ♦ Dir. Financial Accounting	-All CDC 's according to their responsibility and submit it to the Dir. Financial Accounting  -All DC's according to their area of responsibility and submit it to ASD Accounts and Financial Statements  -All Directors and Deputy Directors according to their area of responsibility and submit it to Dir. Financial Accounting  -Dir. Financial Accounting consolidates in prescribed format.
40 (1) (c)	Submit financial statements ( <i>under the signature of the Accounting Officer</i> ) within two months after the end of the financial year to:  (i) The Auditor-General for auditing; and  (ii) The Treasury to enable to prepare consolidated financial statements.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Dir. Financial Accounting	
40 (1) (d)	Submit ( <i>under the signature of the Accounting Officer</i> ) within five months of the end of a financial year to the treasury and also to the executive authority responsible for the Department: (i) An annual report on the activities of the Department during that financial year; (ii) The annual financial statements for that financial year after they've been audited; (iii) The auditor-general's report on these	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Deputy Commissioner Communication Services	DC Financial and Management Accounting

STATUTORY PROVISION	AUTHORITY ASSIGNED	LEVEL OF EXECUTION	NOTES
	statements.	♦ CFO will provide copies of the audited financial statements and the Auditor-General's report on these statements to the DC Communication Services	
40 (5)	Promptly report ( <i>under the signature of the Accounting Officer</i> ) to the relevant executive authority and treasury the inability to comply with any of the responsibilities determined in this Act.	<u>Management Area Level:</u> ♦ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ CFO ( <i>Ensure that the matters are reported to the executive authority and treasury</i> )	



LINDA MORRIS MTI

COMMISSIONER: CORRECTIONAL SERVICES

DATE

29/7/2006

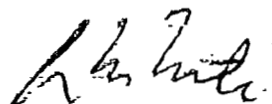
## TREASURY REGULATIONS

By virtue of the authority vested in me in terms of section 44 (1) (a) of the Public Finance Management Act, I Linda Morris Mti, Commissioner of Correctional Services hereby delegate or assign the powers and duties imposed on me in terms of the Public Finance Management Act (Act 1 of 1999 as amended with Act 29 of 1999), to the posts and in the manner as indicated below:

### Conditions and Directives by which Delegations can be exercised

#### 1. General Precautions

- 1.1 An authorized person who acts in a higher post, dispose of powers attached to that post (position) unless he/she is specifically excluded there from.
- 1.2 Any line functionary with a higher rank is also authorized to exercise the same power.
- 1.3 The delegation level indicated against each power is the lowest level by which the delegation can be exercised and can't be further delegated.
- 1.4 The post, to which a duty is assigned, is the lowest level of execution (either a do action or a managing action) of the task.
- 1.5 The exercising of delegated powers is at all times subject to the conditions set, as well as the stipulations of the Act and Regulations, the Departmental orders and any directives issued in this regard.
- 1.6 The delegation of powers and the assignment of duties as mentioned in this document, remain in force should a section of the Act be renumbered in terms of an amendment of the Act, precluding any amendments to the competency itself, and the numbering of the new section is considered to be the number of the relevant provision of the Act.
- 1.7 If an official has exercised a delegated power, a higher level official, [with the exception of the Accounting Officer, section 44 (3)] is not allowed to amend or change the decision.
- 1.8 "Area Commissioner" means "Area Manager" as contemplated in section 1 of the Correctional Services Act, 1998 (Act 111 of 1998)
- 1.9 "Correctional centre" means "prison" as contemplated in section 1 of the Correctional Services Act, 1998 (Act 111 of 1998).
- 1.10 "Offender" means "prisoner" as contemplated in section 1 of the Correctional Services Act, 1998 (Act 111 of 1998)



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1.11 "Regional Commissioner" means "Provincial Commissioner" as contemplated in section 1 of the Correctional Services Act, 1998 (Act 111 of 1998).

1.12 The following abbreviations are used:

CO	=	Correctional Officer
SCO	=	Senior Correctional Officer
ASD	=	Assistant Director
DIR	=	Director
DC	=	Deputy Commissioner
CDC	=	Chief Deputy Commissioner
CFO	=	Chief Financial Officer

2. Purpose of Delegations/Assignments to Regional Offices and Management Areas

The delegation/assignment of the mentioned powers is aimed to promote efficiency in the following manner:

- 2.1 Promotion of management independence and fostering of a sense of responsibility and accountability;
- 2.2 Duties can be executed on the lowest effective level and therefore eliminate time-consuming handling of cases;
- 2.3 Training and development of personnel on all levels.

3. Knowledge of Directives

It is important that the matter, which is delegated, is exercised according to the relevant conditions in order to fulfil the aim of the delegation thereof. It implies that those assigned with these matters, should be familiar with the stipulations of the concerned manuals and authorisations as well as with any other precautions and directives that refer to it.

4. Specific Conditions

- 4.1 When exercising a power, the delegated person must print or stamp his/her initials, surname and post designation beneath his/her signature.

- 4.2 The delegation levels refer to normal DCS post designations. Use the comparative table on page 4 to determine the equivalent financial post designations when the provision column on the different pages is marked in the following way:
- Use Financial Post Designations.
- 4.3 Where there is a reference to all "Officials" the personnel of the Minister and Inspecting Judge are included.
5. Distinguish between delegated powers [section 44 (1) (a)] and assigned duties [section 44 (1) (b)]
- 5.1 The document is divided in the following two parts to distinguish as indicated:
- Part 1: Delegated powers
  - Part 2: Assigned duties
- 5.2 Some duties are assigned to "supervisors". Any official who observes and directs the work of another official is a supervisor.
6. Office of the Minister
- 6.1 The DC Ministerial Services will function as Loss Control Officer in accordance with departmental procedures.
- 6.2 The DC Ministerial Services will function as Activity Manager in accordance with departmental procedures.
7. Office of the Inspecting Judge
- 7.1 The Director of the Office will function as Loss Control Officer in accordance with departmental procedures.
- 7.2 The Director of the Office will function as Activity Manager in accordance with departmental procedures.



Financial Post Designation	DCS Post Designations:		
	Head Office	Regional Office	Management Areas
Accounting Officer	Commissioner in person	None	None
Chief Financial Officer	Chief Financial Officer	Head Finance	Area Coordinator Finance
Loss Control Officer	CFO for Department/ / OH Office Services.	Head Finance	Area Coordinator Finance
Programme Managers	Different Chief Deputy Commissioners	None	None
Sub-programme Managers	Different Chief Deputy Commissioners or Deputy Commissioners	None	None
Activity Managers	Different Directors	Third level managers	None
Budget Controller	Director Management Accounting	None	None
Programme Controllers	None	Regional Heads	<i>Second level managers: Only applies where different responsibilities were not created ***</i>
System Controller	Assistant Director Systems Control	None	None
Responsibility Managers	Different Directors, Deputy Commissioners and Chief Deputy Commissioners with individual responsibilities in respect of Head Office	Regional Commissioner in person: <i>Responsibility Level 1: For the Region.</i> Responsibility Level 2: For the regional office	<i>Area Commissioner: Responsibility Level 2; and Second level managers: Responsibility Level 3. Only applicable where individual responsibilities were created ***</i>
Activity Controller	Official in control of an activity with regard to Head Office	Official in control of an activity, only with regard to the Regional Office	Official in control of an activity, only with regard to the Management Area. (Third Level Managers where possible)

Responsibility Controller	Official in control of an responsibility where the activity is divided between different responsibilities in respect of Head Office: Responsibility Level 3,4 or 5	None	Official in control of an responsibility where the activity is divided between different sections/ workshops: Responsibility Level 4
Chief User	Official appointed in writing by the relevant CDC, DC or Director	Official appointed in writing by the Regional Head Finance	Official appointed in writing by the Head: Area Coordinator Finance
Chief User Clerk	Official appointed in writing by the relevant Chief User	Official appointed in writing by the relevant Chief User	Official appointed in writing by the relevant Chief User

#### TREASURY REGULATIONS

<u>TREASURY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	<p style="text-align: center;"><b>Part Two: Management Arrangements</b></p> <p style="text-align: center;"><b>Chapter Three: Internal Control</b></p>		
3.1.2	<p>The assigned official must appoint an audit committee in consultation with the executive authority.</p> <p><i>Read with sections 38 (a)(ii) and 76 (4)(d) and 77 of the PFM Act</i></p>	None	<p>Accounting Officer is responsible for execution of this task.</p> <p>May not be a political office bearer.</p>

<b>TREASURARY REGULATIONS T.R</b>	<b>AUTHORITY DELEGATED OR ASSIGNED</b>	<b>LEVEL OF EXECUTION</b>	<b>NOTES</b>
3.1.12	<p>The assigned official must implement the recommendation of the audit committee.</p> <p><i>Read with sections 38 (a)(ii) and 76 (4)(d) and 77 of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ Area Commissioner</li> </ul> <p><u>Regional Level:</u></p> <p>Regional Commissioner</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ The responsible Chief Deputy Commissioner</li> </ul>	
3.2.1	<p>The assigned official must ensure that a risk assessment is conducted at least annually to identify emerging risks of the institution. A risk management strategy, which must include a fraud prevention plan, must be used to direct internal audit effort and priority, and to determine the skills required of managers and staff to improve controls and to manage these risks. The strategy must be clearly communicated to all officials to ensure that the risk management strategy is incorporated into the language and culture of the institution.</p> <p><i>Read with sections 38 (a)(i) and 76 (4)(e) of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ Area Commissioner</li> </ul> <p><u>Regional Level:</u></p> <p>Regional Commissioner</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ All Chief Deputy Commissioners</li> <li>♦ DC Executive Management</li> <li>♦ DC Ministry</li> <li>♦ Director Inspecting Judge</li> </ul>	Director Internal Audit needs to coordinate for the Department.
	<b>Part Two: Management Arrangements</b>		

<b><u>TREASURARY REGULATIONS</u></b> <b><u>T.R</u></b>	<b><u>AUTHORITY DELEGATED OR ASSIGNED</u></b>	<b><u>LEVEL OF EXECUTION</u></b>	<b><u>NOTES</u></b>
	<b>Chapter Four: Financial Misconduct</b>		
4.1.1	<p>The assigned officials ensure that an investigation is conducted into the matter and if confirmed must ensure that, disciplinary hearing is held in accordance with the relevant prescripts if an official is alleged to have committed financial misconduct.</p> <p><i>Read with sections 38 (1)(h) and 85 (1)(b),(c) and (d) of the PFM Act</i></p>	<p><b><u>Management Area Level:</u></b></p> <ul style="list-style-type: none"> <li>❖ Area Commissioner</li> <li>❖ All second level Managers who reports to the Area Commissioner</li> <li>❖ All third level Managers who reports to the second level Managers</li> </ul> <p><b><u>Regional Level:</u></b></p> <p>Regional Commissioner Deputy Regional Commissioner All Heads All Managers who reports to second level Heads and Deputy Regional Commissioner</p> <p><b><u>Head Office Level:</u></b></p> <ul style="list-style-type: none"> <li>♦ Offices of the Minister: DC</li> </ul>	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental policy

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<b>Ministerial Services</b> ♦ Offices of the <b>Inspecting Judge:</b> <b>Secretary of</b> <b>Judicial</b> <b>Inspectorate</b> ♦ All Chief Deputy Commissioners ♦ All Deputy Commissioners ♦ All Directors ♦ Heads of Training Colleges	
4.1.2	The assigned official must ensure that the investigations regarding financial misconduct is instituted within 30 days from the date of discovery.  <i>Read with sections 38 (1)(h) and 85 (1)(b),(c) and (d) of the PFM Act</i>	<u>Management Area</u> <u>Level:</u> ❖ Area Commissioner ❖ All second level Managers who reports to the Area Commissioner ❖ All third level Managers who reports to the second level Managers  <u>Regional Level:</u> Regional Commissioner Deputy Regional Commissioner	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental policy

<b><u>TREASURARY REGULATIONS</u> T.R</b>	<b><u>AUTHORITY DELEGATED OR ASSIGNED</u></b>	<b><u>LEVEL OF EXECUTION</u></b>	<b><u>NOTES</u></b>
		<p>All Heads All Managers who reports to second level Heads and Deputy Regional Commissioner</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ Offices of the Minister: DC Ministerial Services</li> <li>♦ Offices of the Inspecting Judge: Secretary of Judicial Inspectorate</li> <li>♦ All Chief Deputy Commissioners</li> <li>♦ All Deputy Commissioners</li> <li>♦ All Directors</li> <li>♦ Heads of Training Colleges</li> </ul>	
4.2.1	<p>The assigned official must advise the executive authority, relevant treasury and the Auditor-General of any criminal charges laid against any person in terms of section 86 of the Act.</p> <p><i>Read with sections 86 of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ None</li> </ul> <p><u>Regional Level:</u></p> <p>None</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ Chief Financial</li> </ul>	All levels need to report all criminal charges in accordance with departmental procedures to the next level of management up to the level of

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		Officer	Director Labour Relations, who should compile a co-ordinated document for signature of Chief Financial Officer.
4.3.1	<p>□ As soon as the disciplinary proceedings are completed, the assigned official must report to the executive authority (Minister of DCS), the Department of Public Service and Administration and the Public Service Commission on the outcome.</p> <p>• See the Treasury Regulation for more detail.</p> <p><i>Read with sections 85 (1)(a) and (e) of the PFM Act</i></p>	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> None</p> <p><u>Head Office Level:</u> ♦ Chief Financial Officer</p>	All levels need to report all criminal charges in accordance with departmental procedures to the next level of management up to the level of Director Labour Relations, who should compile a co-ordinated document for signature of Chief Financial Officer.
4.3.3	<p>On an annual basis, the assigned official must <i>submit</i> to the National Treasury and Auditor-General a schedule of–</p> <p>(a) the outcome of any disciplinary proceedings and/or criminal charges;</p> <p>(b) the name and rank of officials involved; and</p> <p>(c) the sanctions and any further action taken against these official.</p> <p>Such a report must refer to any changes to the institution's systems of financial and risk management or any other matter dealt with in the Act, as a result of the</p>	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> None</p> <p><u>Head Office Level:</u></p>	Director Human Resource Administration and Utilization should compile a consolidated document for signature of Chief

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	<p>investigation.</p> <p><i>Read with sections 85 (1)(a) and (e) of the PFM Act</i></p>	<p>♦ Chief Financial Officer</p>	Financial Officer.
	<p><b>Part Three: Planning and Budgeting</b></p> <p><b>Chapter Five: Strategic Planning</b></p>		
5.1.1	<p>The assigned official must prepare a strategic plan for the Medium Term Expenditure Framework period commencing 1 April 2002 for approval by the Minister Correctional Services.</p> <p><i>Submit to Minister of DCS under Signature of the Accounting Officer.</i></p>	<p><u>Management Area Level:</u></p> <p>❖ None</p> <p><u>Regional Level:</u></p> <p>None</p> <p><u>Head Office Level:</u></p> <p>♦ Director Strategic Planning, Management and Monitoring</p>	All the CDC's must be on route CDC Corporate Services must ensure that the Minister submits it to Parliament
□ 5.3.1	<p>The assigned official must establish procedures for quarterly reporting to the executive authority to facilitate effective performance monitoring, evaluation and corrective action.</p> <p><i>Read with sections 27 (4) and 36 (5) of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <p>❖ None</p> <p><u>Regional Level:</u></p> <p>None</p> <p><u>Head Office Level:</u></p> <p>♦ CDC Management</p>	Director Corporate Planning should coordinate the process.



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		Services	
	<u>Part Three: Planning and Budgeting</u> <u>Chapter Six: Budgeting and Related Matters</u>		
6.1.1	The assigned official must comply with any annual budget circulars issued by the National Treasury.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Director Management Accounting	Heads of Finances on regional level and Area Coordinator Finance should assist on the different levels.
6.1.3	The assigned official of a budget vote must ensure that the budget submission for that vote includes appropriate supporting information in respect of constitutional institutions and public entities receiving transfer payments on that vote.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Director Management Accounting	Whenever the need arises.
6.5.3	Before seeking formal approval from the Minister of Public Service and Administration for any transfer of functions to another sphere of government, the	<u>Management Area Level:</u>	In the case of assets the

<u>TREASURY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	<p>assigned official of the transferring Department must first seek the approval of the National Treasury on any funding arrangements.</p> <p><i>Read with sections 42 of the PFM Act</i></p>	<p>❖ None</p> <p><u>Regional Level:</u> None</p> <p><u>Head Office Level:</u> ♦ Chief Financial Officer</p>	<p>Director Logistics and in the case of funds transfers the Director Management Accounting should support the Chief Financial Officer.</p>
	<p><b>Part Four: Revenue and Expenditure Management</b></p> <p><b>Chapter Seven: Revenue Management</b></p>		

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7.2.1	The assigned officials must 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.	<u>Management Area Level:</u> ❖ Area Coordinator Finance  <u>Regional Level:</u> Regional Head Finance  <u>Head Office Level:</u>  <u>Finance</u> ♦ Director Financial Accounting  <u>Persal</u> ♦ Director Human Resources Administration & Utilisation  <u>Prisoner Labour</u> Director Correction Administration  <u>Workshops Industries</u> ♦ Director Production Workshop and Agriculture	Head Office develops National Policy.

TREASURARY REGULATIONS T.R	AUTHORITY DELEGATED OR ASSIGNED	LEVEL OF EXECUTION	NOTES
		<u>Logistics</u> ♦ Director Logistics	

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7.3.1	<ul style="list-style-type: none"> <li>No structural changes</li> </ul> <p>Accounting officer 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 law and that relate to revenue accruing to revenue fund.</p>	None	DC Financial & Management Accounting is responsible to coordinate the new tariffs.
	<p>a) Structured changes</p> <p>□ The assigned official must obtain approval from National Treasury for the proposed structured changes.</p> <p>NB: See also the delegation of Treasury Regulation 10.2.4</p>	<p><u>Management Area Level:</u></p> <p>❖ None</p> <p><u>Regional Level:</u></p> <p>None</p> <p><u>Head Office Level:</u></p> <p>♦ Director Financial Accounting (General tariffs)</p> <p>♦ Director Production Workshop and Agriculture (Production tariffs)</p>	DC Financial & Management Accounting is responsible to coordinate the new tariffs.
	<b>Part Four: Revenue and Expenditure Management</b>		
	<b>Chapter Eight: Expenditure Management</b>		
8.1.1	<p>The assigned official must ensure that internal procedures and internal control measures are in place for payment, approval and processing.</p> <p><i>Read with sections 76 (4)(b) of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <p>❖ None</p>	DC Financial & Management Accounting and DC Supply Chain

<b><u>TREASURARY REGULATIONS</u></b> <b><u>T.R</u></b>	<b><u>AUTHORITY DELEGATED OR ASSIGNED</u></b>	<b><u>LEVEL OF EXECUTION</u></b>	<b><u>NOTES</u></b>
		<b><u>Regional Level:</u></b> None  <b><u>Head Office Level:</u></b> ♦ Chief Financial Officer	Management should assist.
8.2.1	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 delegated official.  <i>Read with sections 38 (1)(f) and 76 (4)(b) of the PFM Act</i>	<b><u>Management Area Level:</u></b> ❖ Area Commissioner ❖ All second level Managers who reports to the Area Commissioner ❖ All third level Managers who reports to the second level Managers  <b><u>Regional Level:</u></b> Regional Commissioner Deputy Regional Commissioner All Heads All Managers who reports to second level Heads and Deputy Regional Commissioner	The duty must be executed within the area of responsibility of the different officials

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<u>Head Office Level:</u> <ul style="list-style-type: none"> <li>♦ Offices of the Minister: DC Ministerial Services</li> <li>♦ Offices of the Inspecting Judge: Secretary of Judicial Inspectorate</li> <li>♦ All Chief Deputy Commissioners</li> <li>♦ All Deputy Commissioners</li> <li>♦ All Directors</li> <li>♦ DD Auxiliary Services</li> <li>♦ Heads of Training Colleges</li> </ul>	
8.3.2	<p>The assigned official must ensure that the personnel cost of all appointees, as well as promotion and salary increases can be met within the budgetary allocation of the department.</p> <p><i>Read with sections 76 (4)(b) of the PFM Act</i></p>	<u>Management Area Level:</u> <ul style="list-style-type: none"> <li>❖ None</li> </ul> <u>Regional Level:</u> <p>None</p> <u>Head Office Level:</u> <ul style="list-style-type: none"> <li>♦ CDC Corporate Services</li> </ul>	Director Human Resource Administration and Utilization need to coordinate this function
□ 8.3.5	The Accounting Officer must ensure that all pay-point certificates have been received on a monthly basis by the CFO. (Within ten (10) days of being certified).	None	Coordination should take place

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	<ul style="list-style-type: none"> <li>Reporting to the CFO should be done through the current procedure manual.</li> </ul> <p><i>Read with sections 76 (4)(b) of the PFM Act</i></p>		by the Area Commissioner for Management Area level, Regional Commissioner for region and DC Human Resource Management should provide a consolidated certificate to the CFO
8.4.1	<p>The assigned official must maintain appropriate measures that grants and other transfer payments are applied for their intended purpose.</p> <ul style="list-style-type: none"> <li>(a) Regular reporting procedures</li> <li>(b) Internal and external audit requirements and where appropriate, submission of audited statements;</li> <li>(c) Regular monitoring procedures</li> <li>(d) Scheduled or unscheduled inspection visits or reviews of performance; and</li> <li>(e) Any other control measure deemed necessary.</li> </ul> <p><i>Read with sections 38 (1)(i) and (j) of the PFM Act</i></p>	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> None</p> <p><u>Head Office Level:</u> Dir. Management Accounting</p>	Director Management Accounting needs to coordinate
8.4.2	<p>The assigned official may withhold a transfer payment or grant, other than division of revenue grant, if he or she is satisfied that:</p> <ul style="list-style-type: none"> <li>Conditions attached to the transfer or grant have not been complied with;</li> <li>Financial assistance is no longer required;</li> <li>The agreed objectives have not been attained; and</li> <li>The transfer payment or grant does not provide value for money in relation to its purpose or objectives.</li> </ul> <p><i>Read with sections 38 (1)(i) and (j) of the PFM Act</i></p>	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> None</p> <p><u>Head Office Level:</u> ♦ Dir Management</p>	Director Management Accounting should coordinate



<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		Accounting	
	<p><b>Part Four: Revenue and Expenditure Management</b></p> <p><b>Chapter Nine: Unauthorised, Irregular, Fruitless and Wasteful Expenditure</b></p>		
9.1.1	<ul style="list-style-type: none"> <li>The assigned officials must exercise all reasonable care to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure.</li> </ul> <p><i>Read with sections 45(c) of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ All officials</li> </ul> <p><u>Regional Level:</u></p> <ul style="list-style-type: none"> <li>All officials</li> </ul> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ All officials</li> </ul>	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental policy
□	<ul style="list-style-type: none"> <li>The assigned official must implement, for the purpose to prevent and detect unauthorised, irregular, fruitless and wasteful expenditure the following: <ul style="list-style-type: none"> <li>effective, efficient and transparent processes of financial and risk management.</li> </ul> </li> </ul> <p><i>Read with sections 38 (1)(g) and (h) and 76 (2)(e) of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ Area Commissioner</li> <li>❖ All second level Managers who reports to the Area Commissioner</li> <li>❖ All third level Managers who reports to the second level Managers</li> </ul> <p><u>Regional Level:</u></p>	

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<p>Regional Commissioner Deputy Regional Commissioner All Heads All Managers who reports to second level Heads and Deputy Regional Commissioner</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ Offices of the Minister: DC Ministerial Services</li> <li>♦ Offices of the Inspecting Judge: Secretary of Judicial Inspectorate</li> <li>♦ All Chief Deputy Commissioners</li> <li>♦ All Deputy Commissioners</li> <li>♦ All Directors</li> <li>♦ DD Auxiliary Services</li> <li>♦ Heads of Training Colleges</li> </ul>	

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9.1.2	<p>Assigned official must immediately report:</p> <ul style="list-style-type: none"> <li>• Unauthorised, irregular or fruitless and wasteful expenditure discovered.</li> <li>• Such expenditure must also be reported in the monthly report, as required by section 40(4)(b) of the Act.</li> <li>• Irregular expenditure incurred by a department in contravention of tender procedures must also be brought to the notice of the relevant tender board or procurement authority, whichever applicable.</li> </ul>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ All officials</li> </ul> <p><u>Regional Level:</u></p> <p>All officials</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ All officials</li> </ul>	
9.1.3	<p>The assigned officials take the following into account when determining the appropriateness of disciplinary steps against an official in terms of section 38(1)(g) of the Act:</p> <p>(a) the circumstances of the transgression;</p> <p>(b) the extent of the expenditure involved; and</p> <p>(c) the nature and seriousness of the transgression.</p> <p><i>Read with sections 38 (1)(g) and (h) and 76 (2)(e) of the PFM Act.</i></p> <p>NB: See also the delegation of Treasury Regulation 4.1.1</p>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ Area Commissioner</li> <li>❖ All second level Managers who reports to the Area Commissioner</li> <li>❖ All third level Managers who reports to the second level Managers</li> </ul> <p><u>Regional Level:</u></p> <p>Regional Commissioner</p>	<p>The duty must be executed within the area of responsibility of the different officials in accordance with Departmental policy</p>

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<p>Deputy Regional Commissioner All Heads All Managers who reports to second level Heads and Deputy Regional Commissioner</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ Offices of the Minister: DC Ministerial Services</li> <li>♦ Offices of the Inspecting Judge: Secretary of Judicial Inspectorate</li> <li>♦ All Chief Deputy Commissioners</li> <li>♦ All Deputy Commissioners</li> <li>♦ All Directors</li> <li>♦ Heads of Training Colleges</li> </ul>	
10.1.1	<p>The assigned officials take full responsibility and ensure that proper control systems exist for assets and that– (a) preventative mechanisms are in place to eliminate theft, losses, wastage and misuse; and</p> <p><i>Read with sections 38 (1)(d) of the PFM Act</i></p>	<p><u>Management Area Level:</u></p> <ul style="list-style-type: none"> <li>❖ Loss Control Officer</li> </ul> <p><u>Regional Level:</u></p>	The duty must be executed within the area of responsibility of the different officials in

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		Loss Control Officer  <u>Head Office Level:</u> ♦ Loss Control Officer  <u>National Level:</u> ♦ Departmental Loss Control Officer	accordance with the FAP Manual and PAS Manual
	(b) stock levels are at an optimum and economical level.  <i>Read with sections 38 (1)(d) of the PFM Act</i>	<u>Management Area Level:</u> ❖ Area Coordinator Finance  <u>Regional Level:</u> Regional Head Finance  <u>Head Office Level:</u> ♦ DC Supply Chain Management	The duty must be executed within the area of responsibility of the different officials in accordance with the PAS Manual
	<b>Part Five: Assets and Liabilities Management</b>  <b>Chapter Ten: Asset Management</b>		
10.1.2	The assigned official must ensure that processes (whether manual or electronic) and procedures are in place for the effective, efficient, economical and transparent use of the department's assets.  <i>Read with sections 38 (1)(d) of the PFM Act</i>	<u>Management Area Level:</u> ❖ Area Coordinator Finance	

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		<u>Regional Level:</u> Regional Head Finance  <u>Head Office Level:</u> ♦ DC Supply Chain Management for movable assets ♦ DC Facilities & Security for immovable assets	
10.2.4	<ul style="list-style-type: none"> <li>No Structured changes</li> </ul> <p>Accounting officer review, at least annually when finalising the budget, all fees, charges, rates, tariffs or scales of fees or other charges relating to the letting of state property to ensure sound financial planning and management.  <i>Read with sections 38 (1)(g) and (h) and 76 (2)(e) of the PFM Act.</i></p>	None	DC Financial & Management Accounting is responsible to coordinate the new tariffs.
	<p>b) Structured changes</p> <p><input type="checkbox"/> The assigned official must obtain approval from National Treasury for the proposed structured changes.</p> <p><input type="checkbox"/> NB: See also the delegation of Treasury Regulation 7.3.1</p>	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Director Financial Accounting	<p>DC Financial &amp; Management Accounting is responsible to coordinate the new tariffs.</p> <p>Handle in co-operation with relevant Directors,</p>

<b>TREASURARY REGULATIONS T.R</b>	<b>AUTHORITY DELEGATED OR ASSIGNED</b>	<b>LEVEL OF EXECUTION</b>	<b>NOTES</b>
		(General tariffs) ♦ Director Production Workshops and Agriculture (Production tariffs)	especially Logistics as part of income tariffs.
	<b>Part Five: Assets and Liabilities Management</b> <b>Chapter Eleven: Management of Debtors</b>		
11.2.1	<p>The assigned officials must take effective and appropriate steps to timeously collect all money due to the department including, as necessary:</p> <p>(a) Maintenance of proper accounts and records for all debtors, including amounts received in part payment.</p> <p>Read with sections 38 (1)(c)(i) and (d) of the PFM Act.</p>	<u>Management Area Level:</u> ❖ Area Commissioner ❖ All second level Managers who reports to the Area Commissioner ❖ All third level Managers who reports to the second level Managers  <u>Regional Level:</u> Regional	The duty must be executed within the area of responsibility of the different officials in accordance with Departmental policy, which will determine where/ how/ what kind of record should be kept.

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		<p>Commissioner Deputy Regional Commissioner All Heads All Managers who reports to second level Heads and Deputy Regional Commissioner</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"> <li>♦ Offices of the Minister: DC Ministerial Services</li> <li>♦ Offices of the Inspecting Judge: Secretary of Judicial Inspectorate</li> <li>♦ All Chief Deputy Commissioners</li> <li>♦ All Deputy Commissioners</li> <li>♦ All Directors Heads of Training Colleges</li> </ul>	



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11.2.1	<p>(b) Referral of a matter to State the Attorney where economical, to consider legal demand and possible legal proceedings in a court of law.</p> <p><i>Read with sections 38 (1) (c) (i) and (d) of the PFM Act.</i></p>	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> Coordinator Legal services</p> <p><u>Head Office Level:</u> ♦ Legal Administration Officer</p>	<p>Assigned officials at 11.2.1 (a) must refer cases that they can't solve themselves to the applicable Loss Control Officer.</p> <p><i>The Loss Control Officer will register and refer the matter to the relevant Legal Service Official as assigned here in 11.2.1 (b).</i></p> <p><u>The assigned Legal Service Official will negotiate with the State Attorney and report back in the same manner.</u></p> <p>Effective communication between the Loss Control Officers and the Legal Services officials are of utmost</p>

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			importance to ensure timeous handling of all applicable cases.  Contact with the State Attorney regarding legal matters should be handled through the Legal Offices
11.3.1 <i>Read with 11.5.1 and Section 80 of the PFM Act</i>	(a) The delegated officials approve instalments regarding debts owing to the State to a maximum of 12 months.	<u>Management Area Level:</u> ❖ Area Commissioner  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ Dir Financial Accounting  <u>Office of the Minister:</u> ❖ DC Ministerial Services  <u>Office of the Inspecting Judge:</u> Secretary of Judicial	The duty must be executed within the area of responsibility of the different officials in accordance with the FAP Manual

<u>TREASURY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<b>Inspectorate</b>  <u>Training Colleges:</u> ♦ Heads of Training Colleges	
	(b) The delegated official approves instalments regarding debts owing to the State for more than 12 months.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> Chief Financial Officer	The duty must be executed within the area of responsibility of the different officials in accordance with the FAP Manual
11.4.1	The delegated officials write off debts owed to the State under certain conditions as specified in the regulations:		
	(a) Debts up to a maximum amount of R10 000 per case.  <i>Read with sections 76 (1)(e) and 76 (4)(a) of the PFM Act</i>	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ Chief Financial	The duty must be executed within the area of responsibility of the different officials in accordance with the FAP Manual. The Coordinator Legal Services

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		Officer	must provide written recommendation to the Regional Commissioner.
	(b) Debts more than R10 000 per case. <i>Read with sections 76 (1)(e) and 76 (4)(a) of the PFM Act</i>	<u>Management Area Level:</u> ❖ None <u>Regional Level:</u> None <input type="checkbox"/> <u>Head Office Level:</u> ♦ Chief Financial Officer	The duty must be executed within the area of responsibility of the different officials in accordance with the FAP Manual. Director Legal Services must provide written recommendations to the CFO.
11.4.2	The delegated officials mentioned in 11.4.1, must ensure that all debts written off are done in accordance with a write off policy determined by the delegated official.	<u>Management Area Level:</u> ❖ None <u>Regional Level:</u> Regional Commissioner <u>Head Office Level:</u> ♦ Chief Financial Officer	Debt write of policy to be developed by Head Office

TREASURARY REGULATIONS T.R	AUTHORITY DELEGATED OR ASSIGNED	LEVEL OF EXECUTION	NOTES				
	<b>Part Five: Assets and Liabilities Management</b>  <b>Chapter Twelve: Management of Losses and Claims</b>						
12.1	General						
12.1.2	<p>Notwithstanding paragraph 12.1.1 of the Treasury Regulation, (if deemed economical and based on a risk assessment) the delegated official may:</p> <ul style="list-style-type: none"><li>♦ insures motor vehicles including hired vehicles or such other movable assets determined by the relevant treasury,<ul style="list-style-type: none"><li>♦ but the insurance premium cost may not exceed R250 000 a year on that vote,</li><li>♦ unless otherwise approved by the relevant treasury.</li></ul></li></ul> <p><i>Read with sections 76 (1)(h) of the PFM Act</i></p> <p>12.2 Claims against the state through acts or omissions</p>	<p><u>Management Area Level:</u></p> <p>❖ None</p> <p><u>Regional Level:</u></p> <p>None</p> <p><u>Head Office Level:</u></p> <ul style="list-style-type: none"><li>♦ Chief Financial Officer</li></ul>					
	<table><tr><td>Very Important Information for the Management of Losses against the State</td><td></td></tr><tr><td>Accounting Officer's Instructions</td><td>A number of Accounting Officer's Instruction is included as items 35, 36, 37, 38, and 39. The full procedures will be included in either the FAP, Legal Services or PAS Manuals.</td></tr></table>	Very Important Information for the Management of Losses against the State		Accounting Officer's Instructions	A number of Accounting Officer's Instruction is included as items 35, 36, 37, 38, and 39. The full procedures will be included in either the FAP, Legal Services or PAS Manuals.		
Very Important Information for the Management of Losses against the State							
Accounting Officer's Instructions	A number of Accounting Officer's Instruction is included as items 35, 36, 37, 38, and 39. The full procedures will be included in either the FAP, Legal Services or PAS Manuals.						

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>		<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	Why is it included here?	A number of aspects are not covered in the current Treasury Regulation but need to be executed by specifically appointed officials. It is included in this document to give the user of this document a full picture when managing losses and claims.		
	The basis for the instruction	Treasury Regulation 12.2 forms the basis for this instruction.		
12.2.2 read with 12.2.1	<p>If in doubt, the assigned officials must consult with the State Attorney on questions of law regarding the implementation of paragraph 12.2.1 of the Treasury Regulation when there are claims against the state, against an official and against the state and an official which arose from an act or omission of an official with the objective to dispute the claim and / or to act on behalf of the defendant / co-defendant.</p> <p><i>Read with sections 76 (1)(h) of the PFM Act</i></p>		<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> Coordinator Legal Services</p> <p><u>Head Office Level:</u> ♦ Legal Administration Officer</p>	<p>Refer all cases to the applicable Loss Control Officer.</p> <p><i>The Loss Control Officer will register and refer the matter to the relevant Legal Service Official as assigned here in 12.2.2.</i></p> <p><u>The assigned Legal Service Official will negotiate with the State Attorney and report back in the same manner.</u></p>

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
			<p>Effective communication between the Loss Control Officers and the Legal Services officials are of utmost importance to ensure timeous handling of all applicable cases.</p> <p>Contact with the State Attorney regarding legal matters should be handled through the Legal Offices</p>
12.2.4	<p>The assigned officials provide written approval to the State Attorney to:</p> <ul style="list-style-type: none"> <li>• obligate funds of the department regarding: <ul style="list-style-type: none"> <li>• claims against the state,</li> <li>• claims against an official</li> <li>• claims against the state and an official</li> </ul> </li> <li>• which arose from an act or omission of an official.</li> </ul> <p><i>Read with sections 76 (1)(h) of the PFM Act</i></p>		
	(a) Amount up to and including R3 000 per settlement case.	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u></p>	Contact with the State Attorney regarding legal matters should be handled through

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		Coordinator Legal Services  <u>Head Office Level:</u> ♦ Senior Legal Administration Officer	the Legal Offices
	(b) Amount up to and including R5 000 per settlement case. □	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Head Finance  <u>Head Office Level:</u> ♦ Director Legal Services	The Coordinator Legal Services must provide written recommendation to the Head Finance.
	(c) Amount up to and including R20 000 per settlement case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ DC Financial & Management Accounting (Only	The Coordinator Legal Services must provide written recommendation to the Regional Commissioner.  The Director Legal Services must provide written recommendation



<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		losses from Head Office)	to DC Financial & Management Accounting
	<input type="checkbox"/> (d) Amount up to and including R50 000 per settlement case. <input type="checkbox"/>	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Chief Financial Officer	The Director Legal Services must provide written recommendation to CFO
	(e) Amount exceeding R50 000 per settlement case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ None (Only Accounting Officer)	The Director Legal Services and the CFO must provide written recommendation to Accounting Officer
General Instruction in accordance with TR 12.2.3	<u>Claims against the State</u>  Where an official has forfeited his or her state cover in terms of paragraph 12.2.1, the amount paid for the loss, damage or claim (including legal cost) arising from an act or omission must be recovered from the official concerned.  Recover in accordance with TR 12.7.2, which will result in the institution of a Debt	This General instruction only serves as a link between TR 12.2.3 and other Treasury Regulations and no levels are allocated.	

TREASURARY REGULATIONS T.R	AUTHORITY DELEGATED OR ASSIGNED	LEVEL OF EXECUTION	NOTES
	<p>Account.</p> <ul style="list-style-type: none"> <li>• If it happen that the debt is irrecoverable because of a specific reason, the amount should be written off in accordance with TR 11.4.1.</li> <li>• <i>When an official who was instructed to compensate for a loss or a damage, produces new information for reconsidering as proof that the conditions in TR 12.2.1 were met, the matter should be handled in accordance with TR 12.7.3 and</i></li> <li>• the debt account should be cancelled.</li> </ul>		
	<p>12.3 CLAIMS BY THE STATE AGAINST OTHER PERSONS VERY IMPORTANT INFORMATION FOR THE MANAGEMENT OF LOSSES BY THE STATE</p> <p><u>Accounting Officer's Instructions</u> A number of Accounting Officer's Instruction is included as items 41 and 42. The full procedures will be included in either the FAP, Legal Services or PAS Manuals.</p> <p><u>Why is it included here?</u> A number of aspects are not covered in the current Treasury Regulation but need to be executed by specifically appointed officials. It is included in this document to give the user of this document a full picture when managing losses and claims.</p> <p><u>The basis for the instruction</u> Treasury Regulation 12.3 forms the basis for this instruction</p>		

<u>TREASURARY REGULATIONS</u> T.R	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
12.3.1	<p>The assigned officials refer the matter to the State Attorney for legal action including the recovery of the value of the loss or damage, when the state suffers a loss or damage and the other person (<i>excluding officials</i>) denies liability, if deemed economical.</p> <ul style="list-style-type: none"> <li>• <u>Cases of Claims by the State and by an official and where the official desires the State Attorney to deal with his / her claim should also be addressed here</u></li> </ul>	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> Coordinator Legal Services</p> <p><u>Head Office Level:</u> ♦ Legal Administration Officer</p>	<p>Refer all cases to the applicable Loss Control Officer.</p> <p><i>The Loss Control Officer will register and refer the matter to the relevant Legal Service Official as assigned here in 12.3.1</i></p> <p><u>The assigned Legal Service Official will negotiate with the State Attorney and report back in the same manner.</u></p> <p>Effective communication between the Loss Control Officers and the Legal Services officials are of utmost importance to ensure timeous handling of all</p>

<b><u>TREASURARY REGULATIONS T.R</u></b>	<b><u>AUTHORITY DELEGATED OR ASSIGNED</u></b>	<b><u>LEVEL OF EXECUTION</u></b>	<b><u>NOTES</u></b>
			applicable cases.  Contact with the State Attorney regarding legal matters should be handled through the Legal Offices
General Instruction in addition to TR 12.3.1	The assigned official must make a decision on: <ul style="list-style-type: none"> <li>the acceptance of a settlement offer, and</li> <li>if it is less than the actual claim (loss or damage amount) that the difference should be written off.</li> </ul>		Necessary Administrative decision See Accounting Officer's instruction for full detail
	(a) Actual claim amount up to and including R20 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ Chief Financial Officer	The Coordinator Legal Services must provide written recommendation to the Regional Commissioner.  The Director Legal Services must provide written recommendation to CFO

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	(b) Actual claim amount exceeding R20 000 per case.	<u>Management Area Level:</u> ❖ None <u>Regional Level:</u> None <u>Head Office Level:</u> ♦ None (Only Accounting Officer)	The Director Legal Services and the CFO must provide written recommendations to Accounting Officer
	12.4 CLAIMS BY OFFICIALS AGAINST THE STATE VERY IMPORTANT INFORMATION FOR THE MANAGEMENT OF CLAIMS BY OFFICIALS AGAINST THE STATE <u>Accounting Officer's Instructions</u> A number of Accounting Officer's Instruction is included as items 44 and 45. The full procedures will be included in either the FAP, Legal Services or PAS Manuals. <u>Why is it included here?</u> A number of aspects are not covered in the current Treasury Regulation but need to be executed by specifically appointed officials. It is included in this document to give the user of this document a full picture when managing losses and claims. <u>The basis for the instruction</u> Treasury Regulation 12.4 forms the basis for this instruction.		
12.4.1	If an official sustains a loss or damage in the execution of official duties and is not compensated, the assigned officials may make good the loss or damage provided that the official can prove such loss or damage.		Not referring to injury on duty

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	Amount up to and including R20 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ Chief Financial Officer	<i>The Coordinator Legal Services must provide written recommendation to the Regional Commissioner.</i>  <i>The Director Legal Services must provide written recommendation to CFO</i>
	(a) Amount exceeding R20 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ None (Only Accounting Officer)	<i>The Director Legal Services and the CFO must provide written recommendations to Accounting Officer</i>
General Instruction in addition to TR 12.4.1	<u>When the legal practitioners is in doubt,</u> <ul style="list-style-type: none"> <li>the assigned officials must consult with the State Attorney on questions of law and / or instruct the State Attorney to act on behalf of the department.</li> </ul> <i>In addition to TR 12.4.1</i>	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Coordinator Legal Services	See Accounting Officer's instruction for full detail

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<u>Head Office Level:</u> ♦ Legal Administration Officer	
General Instruction in addition to TR 12.4.1	The assigned officials provide written approval to the State Attorney to obligate funds of the department regarding: • claims by officials.  <i>Read with sections 76 (1)(h) of the PFM Act</i>		See Accounting Officer's instruction for full detail
	□ (a) Amount up to and including R20 000 per settlement case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Chief Financial Officer	<i>The Coordinator Legal Services must provide written recommendation to the Regional Commissioner.</i>  <i>The Directorate Legal Services must provide written recommendation to DC Financial &amp; Management Accounting</i>
	(b) Amount exceeding R20 000 per settlement case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None	<i>The Directorate Legal Services must provide written recommendation to CFO</i>

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<u>Head Office Level:</u> ♦ None (Only Accounting Officer)	<i>The Directorate Legal Services and the CFO must provide written recommendation to Accounting Officer</i>
General Instruction in addition to TR12.4.1	When the claim is settled the assigned official gives approval to write off the amount in accordance with the State Attorney's recommendation.		See Accounting Officer's instruction for full detail
	(a) Amount up to and including R20 000 per settlement case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Chief Financial Officer	<i>The Coordinator Legal Services must provide written recommendation to the Regional Commissioner.</i>  <i>The Directorate Legal Services must provide written recommendation to DC Financial &amp; Management Accounting</i>
	(b) Amount exceeding R20 000 per settlement case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None	<i>The Directorate Legal Services must provide written recommendation to CFO</i>



<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<u>Head Office Level:</u> ♦ None (Only Accounting Officer)	<i>The Directorate Legal Services and the CFO must provide written recommendation to Accounting Officer</i>
General Instruction in addition to TR12.4.1	When the claim is settled the assigned official gives approval to write off the amount in accordance with the State Attorney's recommendation.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ None (Only Accounting Officer)	

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	<p><b>12.5 LOSSES OR DAMAGES THROUGH CRIMINAL ACTS OR OMISSIONS VERY IMPORTANT INFORMATION</b></p> <p><b><u>ACCOUNTING OFFICER'S INSTRUCTION</u></b> The following is an Accounting Officer's Instruction and the full procedures are included in the FAP and PAS Manuals.</p> <p><b><u>Why is it included here?</u></b> It is included in this document to give the full picture when managing losses and claims.</p> <p><b><u>The basis for the instruction</u></b> Treasury Regulation 12.5.2 Treasury Regulations 12.5 and 12.7 forms the basis for this instruction. The objective with Treasury Regulations 12.5 is to regulate the writing off of losses or damages arising from criminal acts or omissions, if after a thorough investigation, it is found that the loss or damage is irrecoverable.</p> <p><b><u>Treasury Regulation 12.7.3</u></b> The objective with TR 12.7.3 is to waive a claim against an official if the conditions of TR 12.2.1 (b) to (e) are met.</p> <p>See this as an appeal procedure. <b><u>Very Important</u></b></p> <ul style="list-style-type: none"> <li>▪ If a claim is waived it must still be written off in accordance with TR 12.5.2.</li> </ul>		
12.5.1	<ul style="list-style-type: none"> <li>▪ When it appears that the state has suffered losses or damages through criminal acts or possible criminal acts, the matter must be reported, in writing, to the assigned officials and the South African Police Service.</li> <li>▪ If liability can be determined, the assigned official must recover the value of the loss or damage from the person responsible.</li> </ul>	<p><b><u>Management Area Level:</u></b> ❖ Loss Control Officer</p> <p><b><u>Regional Level:</u></b> Loss Control Officer</p>	<p>The Loss Control Officer instructs an investigation. Route of the investigation report:</p> <ul style="list-style-type: none"> <li>▪ Investigator</li> <li>▪ Supervisor</li> </ul>

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	<i>Read with sections 76 (1)(f) of the PFM Act</i>	<u>Head Office Level:</u> ♦ Loss Control Officer	<ul style="list-style-type: none"> <li>▪ Area Coordinator Finance</li> <li>▪ Provincial Head Finance</li> <li>▪ Applicable Loss Control Officer for a recommendation</li> </ul> <p>Applicable Legal Official who make a final recommendation to the assigned official as indicated in 12.5.2 who have to decide on <u>recovery or writing off</u></p>
12.5.1 read with 12.7.1 and 12.7.2 and 12.7.3	<p>Whether or not the person is still in the employ of the state, the assigned officials must recover the value of the loss or damage from the person responsible.</p> <ul style="list-style-type: none"> <li>▪ <i>Before the Loss Control Officer may recover the amount, the actions under "Notes" must be executed to determine if the official has forfeited the cover of 12.2.1.</i></li> </ul> <p>Recover in accordance with TR 12.7.2, which <u>may</u> result in the institution of a Debt Account.</p> <ul style="list-style-type: none"> <li>• If it happen that the debt is irrecoverable because of a specific reason, the amount should be written off in accordance with TR 11.4.1 if a Debt Account</li> </ul>	<p><u>Management Area Level:</u> ❖ Loss Control Officer</p> <p><u>Regional Level:</u> Loss Control Officer</p> <p><u>Head Office Level:</u> ♦ Loss Control Officer</p>	

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	<p>was opened.</p> <ul style="list-style-type: none"> <li>When an official who was instructed to compensate for a loss or a damage, produces new information for reconsidering as proof that the conditions in TR 12.2.1 were met, the matter should be handled in accordance with TR 12.7.3 and</li> </ul> <p>the debt account should be cancelled if it was opened.</p>		
12.5.2	<p>The assigned officials may write off losses or damages arising from criminal acts or omissions if, after a thorough investigation, it is found that the loss or damage is irrecoverable.</p> <ul style="list-style-type: none"> <li>Applicable on all inventory and equipment losses</li> <li>Applicable on all financial losses where debt accounts were not instituted.</li> </ul> <p>Read with sections 76 (1)(h) of the PFM Act</p>		<p>If the official has forfeited the cover of 12.2.1, the assigned official must instruct the Loss Control Officer to recover the value of the loss or the damage in accordance with the second part of 12.5.1 and 12.7</p>
	<p>(a) Amount up to and including R20 000 per case.</p>	<p><u>Management Area Level:</u> ❖ None</p> <p><u>Regional Level:</u> Regional Head Finance</p> <p><u>Head Office Level:</u> ♦ DC Financial &amp; Management Accounting (Only)</p>	<p>The Coordinator Legal Services must provide written recommendation to the Head Finance.</p> <p>The Directorate Legal Services must provide written</p>

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		financial losses from Head Office) ♦ DC Supply Chain Management (Only logistical losses from Head Office)	recommendation to the two mentioned Deputy Commissioners
	(b) Amount up to and including R40 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ Chief Financial Officer (Only losses from Head Office)	The Coordinator Legal Services must provide written recommendation to the Regional Commissioner.  The Directorate Legal Services must provide written recommendation to CFO
12.5.2	(c) Amount up to and including R50 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Chief Financial Officer (All cases)	The Directorate Legal Services must provide written recommendation to CFO

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	(d) Amount exceeding R50 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ None (Only Accounting Officer)	The Directorate Legal Services and the CFO must provide written recommendations to Accounting Officer
General Instruction in addition to TR 12.5.2	<u>When the legal practitioners is in doubt,</u> <ul style="list-style-type: none"> <li>the assigned officials must consult with the State Attorney on questions of law, and</li> <li>make a final recommendation on the submission for the writing off of the amount.</li> </ul> <i>In addition to TR 12.4.1</i>	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Co-ordinator Legal Services  <u>Head Office Level:</u> ♦ Legal Administration Officer	
12.6.1	The delegated officials may write off losses and damages that result from <i>vis major</i> and other unavoidable causes.  <i>Read with sections 76 (1)(e) of the PFM Act</i>		
	(a) Amount up to and including R20 000 per case.	<u>Management Area Level:</u>	The Coordinator Legal Services

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		❖ None  <u>Regional Level:</u> Regional Head Finance  <u>Head Office Level:</u> ♦ DC Financial & Management Accounting ♦ DC Supply Chain Management	must provide written recommendation to the Head Finance.  The Directorate Legal Services must provide written recommendation to the two mentioned Deputy Commissioners
	(b) Amount up to and including R40 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ Chief Financial Officer (Only losses from Head Office)	The PH Legal Services must provide written recommendation to Regional Commissioner.  The Directorate Legal Services must provide written recommendation to CFO
12.6.1	(c) Amount up to and including R50 000 per case.	<u>Management Area Level:</u> ❖ None	The Directorate Legal Services must provide written

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		<u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Chief Financial Officer (All cases)	recommendation to CFO
	(d) Amount exceeding R50 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ None (Only Accounting Officer)	The Directorate Legal Services and the CFO must provide written recommendations to Accounting Officer
12.7.2 Read with 12.7.1 and 12.7.4	<ul style="list-style-type: none"> <li>When instructed in accordance with 12.2.3, 12.5.1 and 12.7.1 to recover the value of the loss or the damage:               <ul style="list-style-type: none"> <li>the assigned officials must determine the amount of the loss or damage and, in writing, request that official to pay the amount within 30 days or in reasonable instalments.</li> </ul> </li> </ul> <p><i>Read with sections 76 (1)(b) and 76 (4)(a) of the PFM Act</i></p>	<u>Management Area Level:</u> ❖ Loss Control Officer <u>Regional Level:</u> Loss Control Officer  <u>Head Office Level:</u> ♦ Loss Control Officer	
	If the official fails to comply with the request, the matter must be handed to the State Attorney for the recovery of the loss or damage.	<u>Management Area Level:</u> ❖ None	Refer all cases to the applicable Loss Control



TREASURARY REGULATIONS T.R	AUTHORITY DELEGATED OR ASSIGNED	LEVEL OF EXECUTION	NOTES
	Read with sections 76 (1)(b) and 76 (4)(a) of the PFM Act	<p><b>Regional Level:</b> Coordinator Legal Services</p> <p><b>Head Office Level:</b> ♦ Legal Administration Officer</p>	<p>Officer.</p> <p><i>The Loss Control Officer will refer the matter to the relevant Legal Service Official as assigned here.</i></p> <p><u>The assigned Legal Service Official will negotiate with the State Attorney and report back in the same manner.</u></p> <p>Effective communication between the Loss Control Officers and the Legal Services officials are of utmost importance to ensure timeous handling of all applicable cases.</p> <p>Contact with the State Attorney regarding legal</p>

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
			matters should be handled through the Legal Offices
General Instruction regarding TR 12.7.3 Read with 12.7.1 and 12.7.2 and 12.7.4	<p><i>When an official who was instructed to compensate for a loss or a damage, produces new information for reconsidering as proof that the conditions in TR 12.2.1 were met:</i></p> <ul style="list-style-type: none"> <li>▪ The assigned officials may waive the claim against an official if the conditions in 12.2.1 (a) to (g) are met.</li> </ul>	<ul style="list-style-type: none"> <li>▪ The incumbent of the same post who initially instructed recovery from the official must do this.</li> <li>▪ If the official is still not satisfied with the second decision he/she may request submission to the CFO as a final departmental option to solve the dispute.</li> </ul>	

<u>TREASURARY REGULATIONS T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
	(a) Amount up to and including R20 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Head Finance  <u>Head Office Level:</u> ♦ DC Financial & Management Accounting ♦ DC Supply Chain Management	The Coordinator Legal Services must provide written recommendation to the Head Finance.  The Directorate Legal Services must provide written recommendation to the two mentioned Deputy Commissioners
	(b) Amount up to and including R40 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Regional Commissioner  <u>Head Office Level:</u> ♦ Chief Financial Officer (Only losses from Head Office)	The Coordinator Legal Services must provide written recommendation to the Regional Commissioner.  The Directorate Legal Services must provide written recommendation to CFO
12.7.3	(c) Amount up to and including R50 000 per case.	<u>Management Area</u>	The Directorate

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
Read with 12.7.1 and 12.7.2 and 12.7.4		<u>Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ Chief Financial Officer (All cases)	Legal Services must provide written recommendation to CFO
	(d) Amount exceeding R50 000 per case.	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> None  <u>Head Office Level:</u> ♦ None (Only Accounting Officer)	The Directorate Legal Services and the CFO must provide written recommendations to Accounting Officer
12.7.4	<p>If the assigned officials of 12.7.3 are in doubt, they refer the matter to the officials assigned here in 12.7.4 to consult the State Attorney on questions of law in the implementation of paragraphs 12.7.1 and 12.7.3 of the Treasury Regulations.</p> <p><i>Read with sections 76 (1)(b) and 76 (4)(a) of the PFM Act</i></p>	<u>Management Area Level:</u> ❖ None  <u>Regional Level:</u> Coordinator Legal Services  <u>Head Office Level:</u> ♦ Legal Administration	<p>Refer all cases to the applicable Loss Control Officer.</p> <p><i>The Loss Control Officer will refer the matter to the relevant Legal Service Official as assigned here.</i></p>

<u>TREASURARY REGULATIONS</u> <u>T.R</u>	<u>AUTHORITY DELEGATED OR ASSIGNED</u>	<u>LEVEL OF EXECUTION</u>	<u>NOTES</u>
		Officer	<p><u>The assigned Legal Service Official will negotiate with the State Attorney and report back in the same manner.</u></p> <p>Effective communication between the Loss Control Officers and the Legal Services officials are of utmost importance to ensure timeous handling of all applicable cases.</p> <p>Contact with the State Attorney regarding legal matters should be handled through the Legal Offices</p>