



PROVINCIAL TREASURY

Provincial Government of the Western Cape

CORPORATE GOVERNANCE

brvink@pgwc.gov.za
tel: +27 21 483 6646; +27 21 483 7307
4 Dorp Street, Cape Town, 8001
www.capegateway.gov.za

REFERENCE: T1/2/1
ENQUIRIES: Bazil Vink

TREASURY INSTRUCTION NO. 4/2010

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)
THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)
THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR TC ARENDSE)
THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)
THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TEM)
THE HEAD: FINANCIAL GOVERNANCE (MR A REDDY) (ACTING)
THE HEAD: ASSET MANAGEMENT (MR TC ARENDSE) (PRO TEM)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYTS)
THE SENIOR MANAGER: HUMAN RESOURCE MANAGEMENT (MS CM MILES) (ACTING)
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR N VAN NIEKERK) (ACTING)
THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MR T MADONDILE/MS M FORTUIN) (ACTING)
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)
THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON)
THE SENIOR MANAGER: BUDGET MANAGEMENT: LOCAL GOVERNMENT (MR ML BOOYSEN)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP ONE) (MR E JOHANNES) (ACTING)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MR M SIGABI)
THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS C HORTON)
THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)
THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)
THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS A SMIT)

THE PROVINCIAL AUDITOR
MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

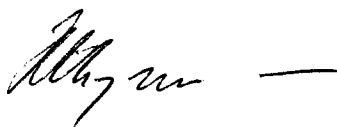
PUBLIC FINANCE MANAGEMENT ACT, 1999 (ACT 1 OF 1999): DELEGATIONS OF POWERS ENTRUSTED OR DELEGATED TO THE MINISTER OF FINANCE AS HEAD OF TREASURY

1. The Minister of Finance, Economic Development and Tourism, as Head of Treasury, has delegated the powers entrusted or delegated to him by sub-sections 20(1) and 20(2)(b) of the Public Finance Management Act, 1999 (Act 1 of 1999) (the PFMA) to the Head Official: Provincial Treasury and authorised him to further sub-delegate the said powers to Treasury Officials, the Holder of a Specific Post, Accounting Officers and Accounting Authorities in the province.
2. These delegations are retrospectively applicable to the Western Cape Provincial Treasury, with effect from 21 June 2011.
3. The powers delegated as well the limitations or conditions applicable to the exercising of such powers, must be strictly complied with.
4. The Treasury official, to whom powers have been delegated, must familiarise him/herself with all applicable directives before granting any authorisation/approval.

Terms	Definitions
Item number	All powers and functions have been numbered consecutively. Note that the headings have not been numbered.
Reference to power or authority	This column contains the source of the power or authority and organised in the order of legislation and sub-ordinate legislation.
Cryptic description of power or authority	This column contains an extract of the power or authority as encapsulated in the legislation or sub-ordinate legislation, and is organised in categories or functionality.
Delegation route and level:	The lowest level of an official empowered to exercise the delegated power or authority. This means the officials holding a higher level may also exercise that power or authority, where relevant. In certain instances the power or authority is not delegated, meaning only the Head of Treasury may exercise that specific power or authority. Some levels are limited to officials in specific offices and only those officials may exercise those specific powers or authorities. An official may not exercise powers exceeding the authority delegated.
<ul style="list-style-type: none"> • Deputy Director General (DDG) 	The official(s) at salary level 15.
<ul style="list-style-type: none"> • Head of Component 	The official(s) at salary level 14.
<ul style="list-style-type: none"> • Senior (Line) Manager 	The official(s) at salary level 13.
<ul style="list-style-type: none"> • Line Manager 	The official(s) at salary levels 9 to 12
<ul style="list-style-type: none"> • Operational Risk 	Determines the areas on which the execution of the delegation impacts and the extent thereof. Refer to annexure A attached.
<ul style="list-style-type: none"> • Remarks, limitations or conditions 	The execution of the delegations is subject to compliance with the corresponding remarks, limitations, or conditions. This forms part of the system of checks and balances that ensures that delegations are exercised in a responsible and accountable manner.

5. When exercising delegated powers, officials must indicate their initials, surname and rank in print, or by rubber stamp, below their signature. In this way responsibility may be determined, if and when necessary. The reference number of the appropriate delegation must be specified when granting authorisation /approval.

6. Each Director must ensure that all Treasury officials within his/her Directorate acknowledge receipt, in writing, of these delegations and a copy of this circular.



HEAD OFFICIAL: PROVINCIAL TREASURY

DATE: 20/02/28

**PROVINCE OF THE WESTERN CAPE
PROVINCIAL TREASURY**

**DELEGATIONS OF POWERS ENTRUSTED OR DELEGATED TO THE
MINISTER OF FINANCE AS HEAD OF TREASURY, TO THE HEAD OFFICIAL:
PROVINCIAL TREASURY AND AUTHORISATION TO FURTHER SUB -
DELEGATE SAID POWERS TO TREASURY OFFICIALS, THE HOLDER OF A
SPECIFIC POST IN THE TREASURY, ACCOUNTING OFFICERS AND
ACCOUNTING AUTHORITIES IN THE PROVINCE OF THE WESTERN CAPE**

Under the powers vested in me by sections 20(1) and 20(2) of the Public Finance Management Act, 1999 (1 of 1999) – [the Act], I, Alan Winde, Provincial Minister (Member of the Executive Council) of the Province of the Western Cape responsible for financial matters and as the Head of the Treasury, hereby delegate to the Head Official: Provincial Treasury, the powers entrusted or delegated to me by the Act, as well as to authorise in terms of section 20(2)(b) of the Act the further sub-delegation of the delegated powers to treasury officials, the holder of a specific post in the treasury, accounting officers and authorities, as attached in the schedule.

When exercising these delegations the Head Official: Provincial Treasury must use his / her discretion to ensure that his / her position as an Accounting Officer is not compromised.

All duties performed prior to the signature of these Delegations, from the ...8/5/2009..., are hereby ratified and are deemed to have been performed in terms of these Delegations.

Signed at CAPE TOWN this 21st day of JUNE.....2011.



MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM

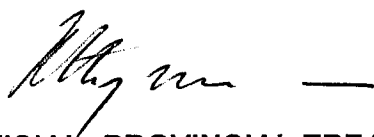
**PROVINCE OF THE WESTERN CAPE
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Under the powers vested in me by the above delegation and subsequent authorisation in terms of section 20(1) and 20(2)(b) of the Public Finance Management Act, 1999 (1 of 1999) – [the Act], by the Head of Provincial Treasury, I, Johann C Stegmann as the Head Official: Provincial Treasury, hereby sub-delegate such powers delegated to me by the Head of Treasury, to treasury officials, the holder of a specific post in the treasury, accounting officers and accounting authorities, as attached in the schedule.

Anything done prior to the signature date of these Delegations, which could be done in terms of these delegations, must be regarded as having been done in terms of these delegations.

Signed at CAPE TOWN this*28*.....day of*June*.....2011.



HEAD OFFICIAL: PROVINCIAL TREASURY

PROVINCE OF THE WESTERN CAPE

DELEGATION OF POWERS ENTRUSTED OR DELEGATED TO THE MINISTER OF FINANCE TO THE HEAD OFFICIAL: PROVINCIAL TREASURY AS WELL AS THE AUTHORISATION FOR THE FURTHER SUB-DELEGATION OF SAID POWERS TO TREASURY OFFICIALS, THE HOLDER OF A SPECIFIC POST IN THE TREASURY, ACCOUNTING OFFICERS AND ACCOUNTING AUTHORITIES

PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
1	7(2)(a)	Approve in writing that a department may open a bank account with a bank registered in South Africa. Delegated by the national Minister of Finance in terms of section 10(1)(b) under reference SQ1/B effective from 27 July 2000.	Head Official: Provincial Treasury	Head: Public Policy Services		A Winde	7
2	7(5)	Request information from a bank which has opened a bank account for a department or public entity, or any other institution that holds money for a department or public entity.	Head Official: Provincial Treasury	Senior Manager: Public Finance Policy Research and Modeling		A Winde	6
3	18(1)(a)	Must prepare the provincial budget	Head Official: Provincial Treasury	DDG: Fiscal and Economic Services	All preparation up to final allocation and Formats and Tabling	A Winde	8
4	18(1)(b)	Must exercise control over the implementation of the provincial budget.	Head Official: Provincial Treasury	Senior Managers: Provincial Government Finance, Budget Management Provincial Government, Immovable Assets, Public Finance Policy Research and Modeling		A Winde	7

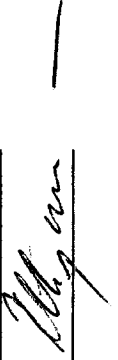
Date: 21/6/2011

MEC A Winde:



Date: 21/06/11

Dr JC Stegmann:



PROVINCE OF THE WESTERN CAPE

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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
5	18(1)(c)	Must promote and enforce transparency and effective management in respect of revenue, expenditure, assets and liabilities of provincial departments and public entities.	Head Official: Provincial Treasury	All Line Senior Managers:		A Winde	7
6	18(1)(d)	Must ensure that the Treasury's fiscal policies do not materially and unreasonably prejudice national economic policies.	Head Official: Provincial Treasury	Head: Public Policy Services		A Winde	8
7	18(2)(a)	Must issue provincial treasury instructions not inconsistent with the PFMA.			Not to be delegated	A Winde	8
8	18(2)(b)	Must enforce the Act and any prescribed national and provincial norms and standards, including any prescribed standards of generally recognised accounting practice and uniform classifications systems, in departments.	Head Official: Provincial Treasury	All Line Managers		A Winde	6
9	18(2)(c)	Must comply with the annual Division of Revenue Act, and to monitor and assess the implementation in provincial public entities of that Act.	Head Official: Provincial Treasury	All Line Senior Managers		A Winde	6

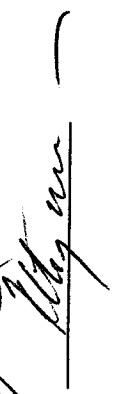
Date: 21/6/2011

MEC A Winde:



Date: 21/06/08

Dr JC Stegmann:



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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
10	18(2)(d)	Must monitor and assess the implementation in provincial public entities of national and provincial nor and standards.	Head Official: Provincial Treasury	All Line Senior Managers		A Winde	6
11	18(2)(e)	May assist provincial departments and public entities in building their capacity for efficient, effective and transparent financial management.	Head Official: Provincial Treasury	All Line Managers		A Winde	8
12	18(2)(f)	May investigate any system of financial management and internal control applied by a department or provincial public entity.	Head Official: Provincial Treasury	All Line Managers		A Winde	7
13	18(2)(g)	Must intervene by taking appropriate steps, which may include the withholding of funds, to address a serious or persistent material breach of the Act by a department or provincial public entity.	Head Official: Provincial Treasury	All Line Managers		A Winde	6
14	18(2)(h)	Must promptly provide any information required by the National Treasury in terms of the Act.	Head Official: Provincial Treasury	All Line Senior Managers		A Winde	7
15	18(2)(i)	May do anything further that is necessary to fulfill its responsibilities effectively.	Head Official: Provincial Treasury	All Line Managers		A Winde	7

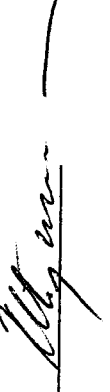
Date: 21/6/2011

MEC A Winde:



Date: 20/02/28

Dr JC Stegmann:



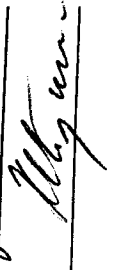
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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
16	19(1)(a)	Must prepare consolidated financial statements, in accordance with generally recognised accounting practice, for each financial year in respect of – Provincial departments in the province Public entities under the ownership control of the provincial executive of the Province The Provincial Parliament	Head Official: Provincial Treasury	Senior Manager: Accounting Services Provincial Government		A Winde	8
17	19(1)(b)	Must submit the consolidated financial statements to the Auditor-General within three months after the end of a financial year	Head Official: Provincial Treasury	Provincial Accountant General		A Winde	7
18	19(3)	Must submit the consolidated financial statements and the audit report within one month of receiving the report from the Auditor-General, to the provincial parliament for tabling in the parliament.	Head Official: Provincial Treasury	Provincial Accountant General		A Winde	7
19	19(4)	Must make the consolidated financial statements public when submitting to the provincial parliament.	Head Official: Provincial Treasury	Senior Manager: Accounting Services Provincial Government		A Winde	8

Date: 21/6/2011 MEC A Winde: 

Date: 20/11/06/28 Dr JC Stegmann: 

PROVINCE OF THE WESTERN CAPE

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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
20	19(5)(e)	Must submit a written explanation, if the consolidated financial statements and the Auditor-General's audit report on those statements were not submitted to the provincial parliament within seven months after the end of the financial year to which those statements relate, setting out the reasons for such failure.	Head Official: Provincial Treasury	Provincial Accountant General		A Winde	8
21	20(2)	Authorisation to instruct another provincial treasury official or accounting officer or accounting authority to perform any assigned duty in terms of this Act.	Head Official: Provincial Treasury		Not to be sub-delegated	A Winde	7
22	21(1)	In charge of the Provincial Revenue Fund and must enforce compliance with the provisions of section 226 of the Constitution, namely that – (a) all money received by the province must be promptly paid into the Fund, except money reasonably excluded by this Act or another Act of Parliament; and	Head Official: Provincial Treasury	Senior Manager: Public Finance Policy Research and Modeling		A Winde	7

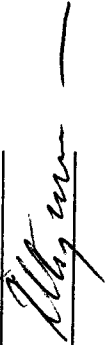
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Date: 20/02/2011

Dr JC Stegmann:



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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
23	21(3)	(b) no money may be withdrawn from the Fund except – i. in terms of an appropriation by a provincial Act; or ii. as a direct charge against the Fund when it is provided for in the Constitution or a provincial Act. Must establish appropriate and effective cash management and banking arrangements for the Provincial Revenue Fund in accordance with the framework that must be prescribed in terms of section 7 of the Act.	Head Official: Provincial Treasury	Head: Public Policy Services		A Winde	7
24	23(3)	May transfer money from the Provincial Revenue Fund, as a direct charge against the Fund, to the provincial department or public entity affected by the withdrawal of an exclusion in terms of section 23(1) from the date on which the withdrawal of the exclusion takes effect until the end of the relevant financial year –	Head Official: Provincial Treasury	Senior Manager: Public Finance Policy Research and Modeling		A Winde	7

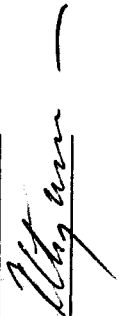
Date: 21/6/2011

MEC A Winde:



Date: 21/06/08

Dr JC Stegmann:



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25	24(1)	<p>(a) if a provincial Act provides for the transfer to be a direct charge; and</p> <p>(b) provided that the amount of the transfer does not exceed the amount that would otherwise have been excluded from payment into the Fund.</p> <p>May withdraw money from a Provincial Revenue Fund –</p> <p>(a) to provide funds that have been authorised –</p> <p>(i) in terms of an appropriation by a provincial Act; or</p> <p>(ii) as a direct charge against the Provincial Revenue Fund provided for in the Constitution or a provincial Act;</p>	Head Official: Provincial Treasury	Senior Manager: Public Finance Policy Research and Modeling		A Winde A Winde	 7

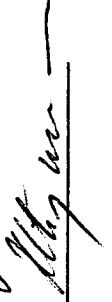
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Date: 20/6/08

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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
		(b) to refund money incorrectly paid into, or which is not due to, the Provincial Revenue Fund; or	Head Official: Provincial Treasury.	Accounting Officer of provincial department	Accounting Officers may sub-delegate in terms of section 44 as follows: Up to R1000,00: State accountant or equivalent R10 000,00: Assistant director Financial Accounting or equivalent Above R10 000,00: Deputy Director Financial Accounting or equivalent	A Winde A Winde A Winde A Winde	6 6 6 6
		(c) to deposit into or invest money in the National Revenue Fund	Head Official: Provincial Treasury.	Senior Manager: Public Finance Policy Research and Modeling		A Winde	7
26	24(3)(a)	May invest temporarily in the Republic, in accordance with a prescribed framework, money in the Provincial Revenue Fund that is not immediately needed.	Head Official: Provincial Treasury	Senior Manager: Public Finance Policy Research and Modeling		A Winde	7


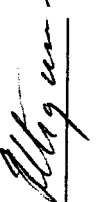
Date: 21/6/2011 MECA Winde: *[Signature]*
 Date: 21/06/08 Dr JC Stegmann: *[Signature]*

PROVINCE OF THE WESTERN CAPE

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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

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27	25(1)	May authorise the use of funds from the Provincial Revenue Fund to defray expenditure of an exceptional nature which is currently not provided for and which cannot, without serious prejudice to the public interest, be postponed to a future appropriation by the provincial parliament.			Not to be delegated.	A Winde	8
28	25(4)	(a) Must report an amount authorised in terms of section 25(1) to the provincial legislature and the Auditor-General within 14 days; and (b) Must attribute such amount to a vote.	Head Official: Provincial Treasury	Senior Manager: Provincial Government Finance	Not to be delegated.	A Winde A Winde	8 7
29	25(5)	Must submit for tabling in the provincial parliament and make public a report in terms of section 25(4)(a).			Not to be delegated.	A Winde	8
30	27(2)	Must table the provincial annual budget for a financial year in the provincial parliament not later than two weeks after the tabling of the annual national budget.			Not to be delegated.	A Winde	8


Date: 21/6/2011 MEC A Winde: 
 Date: 201/06/28 Dr JC Stegmann: 

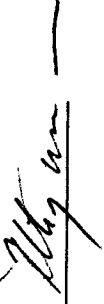
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31	27(4)	May co-ordinate the submission by accounting officers, when the annual budget is introduced in the provincial parliament, of the measurable objectives for each main division within a department's vote and consolidate them in one document.	Head Official: Provincial Treasury.	Senior Manager: Budget Management Provincial Government		A Winde	7
32	28(1)	Must annually table in the provincial parliament a multi-year budget projection of - (a) the estimated revenue expected to be raised during each year of the multiyear period; and (b) the estimated expenditure expected to be incurred per vote during each year of the multi-year period, differentiating between capital and current expenditure.			Not to be delegated.	A Winde	8
33	31(1)	May table an adjustments budget in the provincial parliament.			Not to be delegated.	A Winde	8

Date: 21/6/2011 MEC A Winde: 


Date: 21/06/2011 Dr JC Stegmann: 

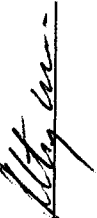
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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
34	32(2)	Must submit to the National Treasury a statement of revenue and expenditure with regard to the Provincial Revenue Fund for publication in the national Government Gazette.	Head Official: Provincial Treasury	Senior Manager: Provincial Government Finance		A Winde	7
35	33	Withholding of appropriated funds (a) May withhold from a department any remaining funds appropriated for a specific function if that function is transferred to another department or any other institution; and (b) Must allocate those remaining funds to that other department or institution.	Head Official: Provincial Treasury	Head: Public Finance		A Winde	7
36	36(3)	May approve or instruct in writing that, in exceptional circumstances, a person other than the person mentioned in section 36(2) be the accounting officer for – (a) a department, or (b) a trading entity within a department.			Not to be delegated	A Winde	8
37	36(4)	May withdraw in writing an approval or instruction in terms of section 36(3).			Not to be delegated	A Winde	8

Date: 21/6/2011 MEC A Winde: 


Date: 2011/06/28 Dr JC Stegmann: 

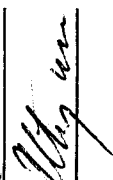
PROVINCE OF THE WESTERN CAPE

DELEGATION OF POWERS ENTRUSTED OR DELEGATED TO THE MINISTER OF FINANCE TO THE HEAD OFFICIAL: PROVINCIAL TREASURY AS WELL AS THE AUTHORISATION FOR THE FURTHER SUB-DELEGATION OF SAID POWERS TO TREASURY OFFICIALS, THE HOLDER OF A SPECIFIC POST IN THE TREASURY, ACCOUNTING OFFICERS AND ACCOUNTING AUTHORITIES

PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
38	43(1)	Direct otherwise that an accounting officer for a department may utilise 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.	Head Official: Provincial Treasury	Senior Manager: Provincial Government Finance		A Winde	7
39	43(6)	May regulate the application of section 43 by way of provincial instructions. Delegated by the national Minister of Finance in terms of section 10(1)(b) under reference SQ1/B effective from 27 July 2000.			Not to be delegated	A Winde	8
40	49(3)	May approve or instruct, in exceptional circumstances, that another functionary of a provincial public entity must be the accounting authority for that provincial public entity.	Head Official: Provincial Treasury			A Winde	8
41	49(4)	May withdraw an approval or instruction in terms of section 49(3).	Head Official: Provincial Treasury		Not to be sub-delegated.	A Winde	8

Date: 21/6/2011 MEC A Winde: 

Date: 20/06/08 Dr JC Stegmann: 



PROVINCE OF THE WESTERN CAPE

DELEGATION OF POWERS ENTRUSTED OR DELEGATED TO THE MINISTER OF FINANCE TO THE HEAD OFFICIAL: PROVINCIAL TREASURY AS WELL AS THE AUTHORISATION FOR THE FURTHER SUB-DELEGATION OF SAID POWERS TO TREASURY OFFICIALS, THE HOLDER OF A SPECIFIC POST IN THE TREASURY, ACCOUNTING OFFICERS AND ACCOUNTING AUTHORITIES

PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
42	53(3)	To approve in writing that schedule 3C public entities may budget for deficits and may accumulate surpluses. Delegated by the national Minister of Finance in terms of section 10(1)(b) on 29 August 2001, reference no. SQ 1/B.	Head Official: Provincial Treasury.	DDG: Fiscal and Economic Services		A Winde	8
43	54(1)	May request any information, returns, documents, explanations and motivations from the accounting authority for a public entity.	Head Official: Provincial Treasury	All Line Managers		A Winde	6
44	55(4)	May direct that, instead of a separate report, the audited financial statements of a Schedule 3 public entity which is not a government business enterprise must be incorporated in those of a department as so designated.	Head Official: Provincial Treasury	Provincial Accountant General		A Winde	
45	66(2)(b)	May borrow money or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind the Provincial Revenue Fund to any future financial commitment.			Acting in accordance with the Borrowing Powers of Provincial Governments Act, 1996. Written approval of the national Minister of Finance required. Not to be delegated.	A Winde	7

Date: 21/6/2011
Date: 2011/06/08

MEC A Winde: 
Dr JC Stegmann: 

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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
46	66(3)(d)	May borrow money or issue a guarantee, indemnity or security, or enter into any other transaction that binds or may bind a provincial government business enterprise listed in Schedule 3 and authorised by notice in the national Government Gazette, to any future financial commitment.			Concurrence of the national Minister of Finance required and subject to any conditions that the aforementioned Minister may impose. Not to be delegated.	A Winde	8
47	76(4)	To issue provincial treasury instructions to provincial departments not inconsistent with the Act. Delegated by the national Minister of Finance in terms of section 10(1)(b) under reference SQ 1/B effective from 27 July 2000.			Not to be sub-delegated	A Winde	8
48	77(a)(ii)	To give approval that the majority of an audit committee may be persons in the employ of the department.			Not to be delegated	A Winde	8
49	77(c)	An audit committee may be established for two or more departments or institutions if treasury considers it to be more economical.			Not to be delegated	A Winde	8

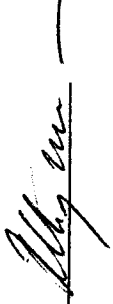
Date: 21/6/2011

MEC A Winde:



Date: 21/06/11

Dr JC Stegmann:




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PUBLIC FINANCE MANAGEMENT ACT, 1999 (1 OF 1999)

Item No.	Section of the Act	Cryptic Description of Power	Delegated to	Lowest level sub-delegated to	Limitations or conditions	Authorisation	Operational Risk
50	79	May approve on good grounds a departure by a department from a provincial treasury instruction or any condition and to promptly inform the Auditor-General in writing when it does so. Delegated by the national Minister of Finance in terms of section 10(1)(b) under reference SQ 1/B effective from 27 July 2000.	Head Official: Provincial Treasury	DDG's: Governance and asset Management and Fiscal and economic Services		A Winde	8

Date: 21/6/2011

MEC A Winde: 

Date: 21/06/08

Dr JC Stegmann: 