

APPENDIX B

KEY RESPONSIBILITIES

1. GENERAL MANAGEMENT FUNCTIONS

- (a) Perform generic management functions which entail, *inter alia*, the following:
 - (i) Supervise and manage sub-ordinates and possibly other participants in component's activities (e.g. project team members and contractors/consultants).
 - (ii) Responsible for financial management of the postholder's component's activities.
 - (iii) Plan, organise and control activities pertaining to functions of the component.
 - (iv) Disseminate information to all stakeholders (team, managers, etc.) and report on activities.
 - (v) Adhere to and promote statutory prescripts and the Code of Conduct for the Public Service.

2. GENERAL RESPONSIBILITIES

- (a) Establish and maintain –
 - (i) effective, efficient and transparent systems of financial and risk management and internal control;
 - (ii) a system of internal audit under the control and direction of an audit committee in accordance with the PFMA and the Treasury Regulations;
 - (iii) an appropriate procurement and provisioning system which is fair, equitable, transparent, competitive and cost effective; and
 - (iv) a system to properly evaluate all major capital projects prior to a final decision on the project.
- (b) Ensure the effective, efficient, economical and transparent use of the resources of the department.
- (c) Take effective and appropriate steps to –
 - (i) collect all money due to the department;
 - (ii) prevent unauthorised, irregular and fruitless and wasteful expenditure and losses resulting from criminal conduct; and
 - (iii) manage available working capital efficiently and economically.

- (d) Ensure proper management of the assets (including the safeguarding and the maintenance thereof) and the liabilities of the department.
- (e) Ensure that the department complies with any tax, levy, duty, pension and audit commitments required by legislation.
- (f) Settle all contractual obligations and pay all money owing, including inter governmental claims, within the prescribed or agreed period.
- (g) Report immediately in writing, particulars of any unauthorised, irregular or fruitless and wasteful expenditure to the relevant treasury and in the case of irregular expenditure involving the procurement of goods and services also to the relevant tender board.
- (h) Take effective and appropriate disciplinary steps against any official in the service of the department who –
 - (i) contravenes or fails to comply with a provision of the PFMA;
 - (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.
- (i) Obtain written assurance, before transferring funds to an entity within or outside government, from the entity that the entity applies effective, efficient and transparent financial management and internal control systems. If written assurance cannot be obtained, transfer funds subject to conditions and remedial measures to establish such systems.
- (j) Enforce compliance with any prescribed conditions if the department gives financial assistance to any entity or person.
- (k) Take into account all relevant financial considerations, including issues of propriety, regularity and value for money, when policy affecting the accounting officer's responsibilities are considered, and when necessary, bring those considerations to the attention of the responsible accounting officer/executing authority.
- (l) Comply and ensure compliance by the department with the provisions of the PFMA.
- (m) Ensure that the department is not committed to any liability for which money has not been appropriated.

3. RESPONSIBILITIES RELATING TO BUDGETARY CONTROL

- (a) Ensure that –
 - (i) expenditure of the department is in accordance with the vote of the department and the main divisions within the vote; and

- (ii) effective and appropriate steps are taken to prevent unauthorised expenditure.
- (b) For the purposes of (i) above-
 - (i) take effective and appropriate steps to prevent any overspending of the vote of the department or a main division within the vote; and
 - (ii) report to the accounting officer/executing authority and the relevant treasury any impending –
 - * under collection of revenue due;
 - * shortfalls in budgeted revenue;
 - * overspending of the department's vote or a main division within the vote.
- (c) Comply with any remedial measures imposed by the relevant treasury in terms of the PFMA to prevent overspending of the vote or a main division within the vote.

4. REPORTING RESPONSIBILITIES

- (a) Keep full and proper records of the financial affairs of the department in accordance with any prescribed norm and standard.
- (b) Prepare financial statements for each financial year in accordance with generally recognised accounting practises.
- (c) Submit the financial statements within two months after the end of the financial year to –
 - (i) the Auditor-General for auditing; and
 - (ii) the relevant treasury.
- (d) Submit within five months of the end of a financial year to the relevant treasury and the executing authority –
 - (i) an annual report on the activities of the department during that financial year;
 - (ii) the financial statements for that financial year after the statements have been audited; and
 - (iii) the Auditor-General's report on the statements.
- (e) Ensure that the report and audited financial statements -
 - (i) fairly present the state of affairs of the department, its business, its financial results, its performance against predetermined objectives and its financial position as at the end of the relevant financial year; and

- (ii) include particulars of –
 - * any material losses through criminal conduct and any unauthorised expenditure, irregular expenditure and fruitless and wasteful expenditure, that occurred during the financial year;
 - * any criminal or disciplinary steps taken as a result of such losses, unauthorised expenditure, irregular and fruitless expenditure and fruitless and wasteful expenditure;
 - * any material losses covered or written off; and
 - * any other matters that may be prescribed.
- (f) Ensure that all reports, returns, notices and other information are submitted to the relevant legislature, the executing authority, the relevant treasury or the Auditor General as may be required by the PFMA.
- (g) Ensure that –
 - (i) each year before the beginning of a financial year the relevant treasury is provided in the prescribed format with a breakdown per month of the anticipated revenue and expenditure of that department for the financial year; and
 - (ii) each month submit information in the prescribed format on actual revenue and expenditure for the preceding month and the amounts anticipated for that month in terms of the previous paragraph; and
 - (iii) within 15 days of the end of the month submit to the relevant treasury and the executing authority responsible for the department –
 - * the information for that month;
 - * a projection of expected expenditure and revenue collected for the remainder of the current financial year; and
 - * 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 the budget.

5. INFORMATION TO BE SUBMITTED

Ensure that such information returns, documents, explanations and motivations as may be prescribed or as the relevant treasury or the Auditor-General may require, are submitted.

6. RESPONSIBILITIES RELATING TO TRANSFERRING OF ASSETS AND LIABILITIES

- (a) When assets or liabilities are transferred to another department/institution in terms of legislation or following re-organisation of functions –
 - (i) draw up an inventory of such assets and liabilities; and

- (ii) provide the receiving department/institution with substantive records, including personnel records or staff to be transferred.
- (b) Ensure that the accounting officers of the transferring and receiving department/institution signs the inventory when the transfer takes place.
- (c) Ensure that a copy of the inventory is filed with the relevant treasury and that the Auditor-General is notified within 14 days of transfer.

7. VIREMENT BETWEEN MAIN DIVISIONS WITHIN VOTES

- (a) Determine the needs to utilize 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, in accordance with the requirements of the PFMA and the Treasury Regulations.
- (b) Submit, within seven days, a report containing the prescribed particulars concerning the utilisation of a saving in terms of paragraph (a) above, to the executing authority responsible for the department and to the relevant treasury.