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[2025

Public Finances (Management) Act, 1995

APPOINTMENT OF SECTION 32 OFFICERS

I, **SAM KOIM**, Commissioner General of Internal Revenue Commission, by virtue of the powers conferred by Section 32(1) of the *Public Finances Management Act, 1995* and by all powers me enabling, hereby appoint the following designations within the Internal Revenue Commission, to be Section 32 Officers for their respective offices and within the financial limits as follows:—

A. Section 32 Officers

Position Designated	Financial Limit (K)
Commissioners	
Commissioner - Tax Compliance, Advising & Services Wing	500,000
Commissioner - Corporate Support & Tax Operations Wing	500,000
Divisions Reporting to the Commissioner General	
Assistant Commissioner - Governance & Reforms	100,000
Assistant Commissioner - Internal Audit & Integrity	100,000
Assistant Commissioner - Tax Crimes	100,000
Assistant Commissioner - Tax Intelligence	100,000
Tax Compliance, Advising & Services Wing	
Assistant Commissioner - Legal Services	100,000
Assistant Commissioner - Tax Advising	100,000
Assistant Commissioner - Tax Audit Operations	100,000
Assistant Commissioner - Large Taxpayer Office	100,000
Assistant Commissioner - Debt Strategy & Policy	100,000
Assistant Commissioner - Taxpayer Services & Policy	100,000
Assistant Commissioner - Audit Strategy & Policy	100,000
Assistant Commissioner - Compliance Risk Management	100,000

Appointment of Section 32 officers—*continued*A. Section 32 Officers—*continued*

Position Designated	Financial Limit (K)
Corporate Support & Tax Operations Wing	
Assistant Commissioner - Finance & Accounting	100,000
Assistant Commissioner - Information & Communication	100,000
Assistant Commissioner - Human Resources	100,000
Assistant Commissioner - Services & Processing Operations	100,000
Assistant Commissioner - Debt Collection Operations	100,000
Assistant Commissioner - Regional Operations	100,000
Assistant Commissioner - Facilities & Office Management	100,000

B. Conditions

1. The following conditions apply:
 - a) Requisitions for all divisions must come to the Commissioner General for approval where it exceeds K500,000. Submissions coming to the Commissioner General should be supported by a Commissioner or the Assistant Commissioner Finance & Accounting Division.
 - b) Section 32 appointments are made by designated positions and any change in the incumbency of the positions does not need alteration to the list including any acting appointment to these positions.
 - c) Section 32 Officers are delegated the spending authority to initiate, commit and approve expenditure within their delegated thresholds in accordance with Section 32 of the PFMA and CAO 3-02 Financial Management.
2. The Commissioner Tax Compliance, Advising & Services Wing can approve purchase requisitions for all Divisions in the Tax Compliance, Advising & Services Wing including Divisions that report to the Commissioner General, up to their delegated limit if the Assistant Commissioner is away or the request exceeds the Assistant Commissioners delegated limits. In such instances, the Commissioner of Tax is delegated as a Section 32 Officer as described below:-

Delegation of the Commissioner Tax Compliance, Advising & Services Wing

Position Designated	Chart of Account	Financial Limit (K)
TAX COMPLIANCE, ADVISING & SERVICES DIVISIONS		
Commissioner	216 - 1203 - 10158	500,000
Commissioner	216 - 1203 - 10161	500,000
Commissioner	216 - 1203 - 11744	500,000
Commissioner	216 - 1203 - 11745	500,000
Commissioner	216 - 1203 - 11747	500,000
Commissioner	216 - 1203 - 11748	500,000
Commissioner	216 - 1203 - 11754	500,000
Commissioner	216 - 1203 - 13464	500,000
Commissioner	216 - 1203 - 13465	500,000
Commissioner	216 - 1203 - 13467	500,000
Commissioner	216 - 1203 - 13468	500,000
Commissioner	216 - 1203 - 13469	500,000

3. The Commissioner Corporate Support & Tax Operations Wing can approve purchase requisitions for all divisions in the Corporate Support & Tax Operations Wing including Divisions that report to the Commissioner General, up to their delegated limit if the Assistant Commissioner is away or the request exceeds the Assistant Commissioners delegated limits. In such instances, the Commissioner of Services is delegated as a Section 32 Officer as described below:

Appointment of Section 32 officers—continued

Delegation of the Commissioner Corporate Support & Tax Operations Wing

Position Designated	Chart of Account	Financial Limit (K)
CORPORATE SUPPORT & TAX OPERATIONS DIVISIONS		
Commissioner	216 - 1203 - 10158	500,000
Commissioner	216 - 1203 - 10159	500,000
Commissioner	216 - 1203 - 10160	500,000
Commissioner	216 - 1203 - 10165	500,000
Commissioner	216 - 1203 - 11745	500,000
Commissioner	216 - 1203 - 11746	500,000
Commissioner	216 - 1203 - 11749	500,000
Commissioner	216 - 1203 - 11753	500,000
Commissioner	216 - 1203 - 13466	500,000
Commissioner	216 - 1203 - 13467	500,000
Commissioner	216 - 1203 - 13468	500,000

4. Requisitions for the following IRC Regional Offices will be made by the Assistant Commissioner Regional Operations as follows:

Delegation of the Assistant Commissioner of Regional Operations

Region	Position	Chart of Account	Financial Limit (K)
Northern	Assistant Commissioner Regional Operations	216 - 1203 - 11750	100,000
Islands	Assistant Commissioner Regional Operations	216 - 1203 - 11751	100,000
Highlands	Assistant Commissioner Regional Operations	216 - 1203 - 11752	100,000

5. All Regional Operations Directors can approve purchase requisitions as follows:-

Delegation of the Regional Directors - Regional Operations Division

Region	Position	Chart of Account	Financial Limit (K)
Northern	Regional Director	216 - 1203 - 11750	10,000
Islands	Regional Director	216 - 1203 - 11751	10,000
Highlands	Regional Director	216 - 1203 - 11752	10,000

6. The above Section 32 Officers are delegated the spending authority to initiate, commit and approve expenditure within their delegated thresholds for IRC purposes only.

Signed under my hand this: 7th day of January, 2025.

S. KOIM, OBE,
Commissioner General,
Internal Revenue Commission.