



Reference: T7/2/1

TREASURY CIRCULAR NO. 9/2015

THE PREMIER

THE MINISTER OF AGRICULTURE, ECONOMIC DEVELOPMENT AND TOURISM
THE MINISTER OF COMMUNITY SAFETY
THE MINISTER OF CULTURAL AFFAIRS AND SPORT
THE MINISTER OF EDUCATION
THE MINISTER OF FINANCE
THE MINISTER OF HEALTH
THE MINISTER OF HUMAN SETTLEMENTS
THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING
THE MINISTER OF SOCIAL DEVELOPMENT
THE MINISTER OF TRANSPORT AND PUBLIC WORKS
THE SPEAKER: PROVINCIAL PARLIAMENT
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

} For information

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R HINDLEY)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (DR GA LAWRENCE)
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MS P VINJEVOLD)
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (PROF KC HOUSEHAM)
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)
THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)
THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)
THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (DR H FAST)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR D BASSON)
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUYS)
THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)
THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)
THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)
THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)
THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)
THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)
THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)
THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)
THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)
THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (DR M MATSAPOLA)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (DR R OMAR)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR N FLAATTEN)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LANGUAGE COMMITTEE (MS J MOLELEKI)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE (MR A HALL)
THE CHIEF EXECUTIVE OFFICER: CASIDRA (MR M BRINKHUIS)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (MR T GILIOME)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTON)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR I BLACKIE)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS B RUTGERS)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LANGUAGE COMMITTEE (MS B RUTGERS)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE HERITAGE (MS B RUTGERS)
 THE CHIEF FINANCIAL OFFICER: CASIDRA (MR F VAN ZYL)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LIQUOR AUTHORITY (VACANT)
 THE SENIOR MANAGER: GOVERNMENT MOTOR TRANSPORT (MR J KOEGELENBERG)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)
 THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)
 THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR A HARDIEN) (ACTING)
 THE HEAD: PUBLIC POLICY SERVICES (MS M KORSTEN)
 THE HEAD: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)
 THE HEAD: LOCAL GOVERNMENT PUBLIC FINANCE (MR H MALILA) (PRO TEM)
 THE HEAD: ASSET MANAGEMENT (MR IG SMITH)
 THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
 THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE SENIOR MANAGER: FINANCIAL GOVERNANCE (MR B VINK)
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 THE SENIOR MANAGER: INFRASTRUCTURE (MR P CHANDAKA)
 THE SENIOR MANAGER: LOCAL GOVERNMENT ACCOUNTING (MS M FORTUIN) (ACTING)
 THE SENIOR MANAGER: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
 THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR E JOHANNES) (ACTING)
 THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
 THE SENIOR MANAGER: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR S MAYEKISO) (ACTING)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS M KORSTEN) (PRO TEM)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)
 THE SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)
 THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

GUIDELINES: 2014/15 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS

PURPOSE

1. To provide Accounting Officers/Authorities and Chief Financial Officers of Departments and Entities with guidelines pertaining to the book-closure process and the compilation of the annual financial statements for the 2014/15 financial year.
2. This circular replaces Treasury Circular 10 of 2014 dated 28 March 2014 in its entirety.

BACKGROUND

3. In order to ensure synergy with the annual financial statement process and the annual reporting process it is imperative that Departments as well as Trading Entities that are reliant on BAS, read this Circular in conjunction with **BAS notice number 1 of 2015, Guidelines for the Financial Year-end Closure:**

2014/15 (Annexure 1) and the National Treasury Circular: Financial Year End Procedures, Closure and Submission Date for All Public Finance Management Act (PFMA) Compliant institutions dated 13 February 2015 (Annexure 2) also available on NT OAG website.

4. Departments should note that the 2014/15 financial year reporting framework on the annual financial statements is covered by the **Modified Cash Standard** with Guidance provided in the **Accounting Manual for Departments**, issued by National Treasury.

LEGAL FRAMEWORK

5. The following sections of the Public Finance Management Act 1999 (Act 1 of 1999) (PFMA) and corresponding Treasury Regulations apply to the compilation of Annual Financial Statements (AFS) and should be noted:

- Section 38 (1)(f) of Public Finance Management Act 1999 (Act 1 of 1999) (PFMA) requires that the accounting officer for a department, trading entity or constitutional institution must settle any contractual obligations and pay all money owing, including intergovernmental claims within the prescribes or agreed period.

In terms of Treasury Regulation 8.2.3, unless determined otherwise in a contract or an agreement, all payments due to creditors must be settled within 30 days from receipt of an invoice, or in case of civil claims, from the date of settlement or court judgement.

Furthermore, Treasury Regulation 17.1.2(b) prescribes that amounts included in clearing accounts or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.

- Section 40: Accounting Officer's reporting responsibilities
- Section 55: Public Entities: Annual report and financial statements
- Treasury Regulation 18.2: Annual Financial Statements
- Treasury Regulation 18.4: Additional annual reporting requirements for departments controlling trading entities and public entities

BOOK-CLOSURE REQUIREMENTS: DEPARTMENTS

6. Accounting transactions pertaining to the 2014/15 financial year must be accounted for in the correct financial year. The following requires particular attention:

BAS and LOGIS EBT payments and receipts

- 6.1 The settlement date for payments against the current financial year's budget must be no later than 31 March 2015. Payments with a settlement date after 31 March 2015 will only be posted in the new financial year.
- 6.2 It is strongly recommended that the last payments in respect of 2014/15 financial year for BAS and LOGIS be captured and approved by **26 March 2015** and payments thereafter up to 31 March 2015 should be the exception rather than the rule. This is to prevent any bottle necks or risks of not processing of payments.

Deferred payments

- 6.3 To improve the accuracy of information in the 2014/15 annual financial statements, deferred payments should be avoided and it is thus imperative to note that Section 38 (1) (f) of Public Finance Management Act 1999 (Act 1 of 1999) (PFMA) requires that the accounting officer for a department, trading entity or constitutional institution must settle any contractual obligations and pay all money owing, including intergovernmental claims within the prescribed or agreed period.

Deposits

- 6.4 Monies received and receipted on the last working day of the financial year, i.e. 31 March 2015, must be banked on the same day. BAS manual receipts must be issued in respect of monies received after banking hours on 31 March 2015 and must be dated 1 April 2015. The words "Received after banking hours" must be endorsed on such receipts for audit purposes. These receipts must be banked on 1 April 2015 and captured on BAS.

Petty cash expenditure

- 6.5 All petty cash expenditure up to 31 March 2015 and especially reimbursements by means of payment advices must be accounted for during March 2015.

Accounting month March (03) Transactions

- 6.6 It is imperative that the correct accounting month is used at all times, when transactions in respect of the 2014/15 financial year are being processed. Departments should also ensure that the necessary control measures are in place to avoid the processing of any 2014/15 payment transactions in accounting month April (04).

Inter- departmental balances

- 6.7 Departments are urged to clear all inter – departmental balances before year - end. When a claim has been settled and the receipt accounted for after 1 April 2015, an explanation note must be included in the annexure in terms of PT Circular 42 of 2013 dated 20 November 2013.
- 6.8 The schedule below reflects the final settlement dates for payments:

Payment type	Payment Date
BAS and LOGIS EBT'S	31 March 2015
PERSAL	All PERSAL runs will be paid by 31 March 2015

NB: Departments are strongly advised not to delay capturing of payments until 31 March 2015 as this may cause a system overload.

- 6.9 The date set by National Treasury for final book-closure for the 2014/15 financial year on BAS is **30 April 2015**.

NB: Departments that fail to close before 16h00 on 30 April 2015 will be force-closed and will not be able to log into BAS the next working day.

FINANCIAL YEAR-END PROCEDURES

7. The measures stipulated in paragraph 5 of BAS Notice 1 of 2014/15 (**Annexure 1**) serves as guidelines to assist departments to successfully close the 2014/15 financial year within the set target dates.

Asset and liability accounts

8. Every attempt must be made to follow-up and clear outstanding amounts currently in the asset and liability accounts. **Annexure 1 appended to BAS Notice 1 of 2014/15** contains the accounts that must/preferably have a zero balance at financial year-end.
9. **The following procedures should be strictly adhered to on the day departments close their financial year:**
- 9.1 Request two trial balances (**totals on Fund 2, Item 3, Item 6 and Item 11**) as at 31 March 2015 (one immediate and one deferred) after capturing and authorising the month closure, but before the year-end batch run.
- 9.2 Please remember to request all departmental-specific reports (i.e. trial balances) before capturing the month closure on BAS (Reports must be requested "immediate" to reflect the accounts before closure).

PERSAL RELATED REPORTS

10. The Departments of Health and Education must request the prescribed reports on contingent liabilities and employee benefit provisions from PERSAL on 31 March 2015.
- 10.1 **NB: All departments (excluding Health and Education) have the functionality on PERSAL to draw all PERSAL reports to compile the AFS as at 31 March.**

Report Name	Purpose	Report no.	Note
State Guarantee Liability	To compile: - Contingent Liabilities: Housing Loan Guarantees	7.11.12 as at 31 March	

Leave in monetary value	Employee benefits: Leave entitlement	7.11.13 as at 31 March	All leave forms requesting annual leave days up to the 31 st of March 2015, must be submitted to CSC by the 20 th March 2015 to ensure timeous update of all annual leave records pertaining to the financial year ending 31 March 2015. (Capped leave included)
XX7013 for leave captured early and late.	Leave forms captured early and late.	XX7013 that should be used in conjunction with the PERSAL report 7.11.13.	Developed by PT Systems and will be made available to departments by 8 May 2015.
Service Bonus Liability	Employee benefits: 13th cheque	7.11.14 as at 31 March	
Key Management Personnel	Key Management Personnel: Salaries	XX1015 as at 31 March	CSC to make available information to departments to be signed off by the AO.

10.2 CSC will forward a list of all Key Management personnel in departments via PT that must be confirmed by the Accounting Officers of the respective

department. Information on PERSAL Report XX1015 will be updated and made available to departments.

10.3 The CSC will confirm by 30 April 2015 that all leave forms for annual leave received by 20 March 2015 have been captured by the 15th April 2015.

10.4 Information on Compensation of Employees: Internships will be provided to departments by CSC.

10.5 Departments to draw **Report SR 0031 as at 30 April** for all payments (i.e T&S) related to March that was paid in April. The department to please note that information not captured as at 30 April will not be reflected on this report.

11. The following procedures should be executed after the departments have closed the financial year:

11.1 Departments should verify that the financial year-end closure-batch did process the trial balance report. This report should be kept safely as it would be cleared from the report log on BAS after a period of one week, and is required for the compilation of your AFS.

11.2 Additional reports required for compiling the AFS include, *inter alia* debtor's reports, detail reports on expenditure and revenue, etc. as at 31 March 2015 should be requested as soon as the closure of the financial year is authorised.

11.3 If the net results of the financial year-end are not as follows, contact the Provincial Treasury BAS User Support:

- All EXPENDITURE (Payment) accounts must have a zero (0) balance;
- All REVENUE (Receipt) accounts must have a zero (0) balance;
- The General Account of Fund/Vote account must have a zero (0) balance; and
- The General Account of Revenue account must have a zero (0) balance.

11.4 Final Audit Closure

Once the Auditor-General of South Africa's report has been received and all adjustment journals (if applicable) have been captured, the Period Opening and Closing functionality in BAS must be used to finally close (audit closure)

the financial year.

- 11.5 Important to note that each Department is requested to submit to the Provincial Treasury: Provincial Government Accounting and Compliance a confirmation letter certifying that the accounting month for March (03) has been finally closed on BAS.

ANNUAL FINANCIAL STATEMENTS (AFS)

12. LOGIS Reports

- 12.1 The LOGIS Financial Year-end 2014/15 Action Plan is available on the LOGIS Website <http://logis.pwv.gov.za/logisweb/> **Procedures > Business Support > Functional > Year End, Annexure 3**, and users are reminded to follow the complete Guideline of the National Treasury.
- 12.2 It is recommended that Departments compile manual reconciliations on opening and closing balances for major assets, minor assets and inventory based on the available LOGIS reports.

Please take note of the reporting requirements of Annexure 6 of the AFS template 2014/15 with regard to the weighted average price variance. This variance adjustment must be added to the adjustments total (value).

Comparative figures (2013/14)

13. If necessary, comparative (2013/14) figures must be restated to conform to changes in the presentation of the 2014/15 AFS as prescribed in the "Modified Cash Standard and Accounting Manual for Departments" 2014/15. The Provincial Treasury Directorate: Provincial Government Accounting and Compliance requests departments and entities to submit their comparative AFS information as loaded on the 2014/15 AFS template **before or on 31 March 2015 (Electronic copy of Excel template).**

Audit Working File

14. As conveyed in **PT Circular 7/2015, dated 4 March 2015**, it is important that an Audit Information File be made available for audit purposes. The necessary working/supporting documentation, BAS, LOGIS, PERSAL and other reports

and calculations must be available for audit purposes.

15. **Submission of AFS**

- 15.1 Information presented in the AFS must be reviewed by the CFO against the relevant supporting documentation and comply with the Modified Cash Standard and in line with the applicable accounting policies included in the 2014/15 AFS Word Specimen. In order to prevent material misstatements, the supporting information used must be reviewed by the CFO to ensure full and proper disclosure of information.
- 15.2 The Modified Cash Standard, Accounting Manual for Departments, prescribed formats in MS Word, Excel templates and any macros issued for the preparation of the 2014/15 AFS for departments is made available on the National Treasury website: [http://oag.treasury.gov.za/Publications/Annual Financial Statements/National and Provincial Departments](http://oag.treasury.gov.za/Publications/Annual%20Financial%20Statements/National%20and%20Provincial%20Departments).
- 15.3 Please note that the formats (lay-out, sequence, headings, etc.) of the statements as presented in the MS Word Specimen cannot be altered. If a note on the Excel template has a nil balance, it will not appear when printed. For assistance in this regard refer to the Guide on the Completion of the AFS template on the NT OAG website.
- 15.4 It is also important to note that, in terms of the Modified Cash Standard, irregular expenditure condoned before 31 March 2015 must be disclosed as such. If condoned after 31 March 2015, it becomes an event after reporting date and cannot be disclosed in the irregular expenditure disclosure note as condoned.

Departments and entities are advised to look at the Chapter on Unauthorised, Irregular, Fruitless and Wasteful Expenditure in the Accounting Manual for Departments (AMD) and read in conjunction with National Treasury Instruction Note 4 of 2008/09 on Unauthorised, Irregular, Fruitless and Wasteful Expenditure and the latest NT Guidelines issued, for the principles and procedures to condone the irregular expenditure.

- 15.5 In order to improve the quality of information in the 2014/15 AFS, the Provincial Treasury Directorate: Provincial Government Accounting and Compliance

requests departments to submit their AFS in an **electronic format before or on Friday, 15 May 2015, in Excel format**. The Provincial Treasury Directorate: Provincial Government Accounting and Compliance will conduct a preview and provide feedback before the final submission date of 29 May 2015. **On Friday, 29 May 2015**, departments must submit their unaudited AFS to the Auditor-General and to the Provincial Treasury in both Excel and Word formats. Departments are required to submit to Provincial Treasury **5 hard copies (Word), electronic copy of Excel & Word and a signed confirmation certificate**.

Exemption

16. Any request for exemption from the Modified Cash Standard must please be directed to the Provincial Accountant General, PT for the attention of Mr H du Toit.
17. **Audit Process**
 - 17.1 Departments and entities are urged to correct **immaterial misstatements** in the AFS as these may impact on the consolidated AFS of departments and entities.
 - 17.2 Departments requesting assistance on accounting and/or audit issues must address them to **PT.helpme@westerncape.gov.za**

ENTITIES

18. The annual financial statements of entities must be prepared in terms of the applicable GRAP Reporting Framework for 2014/15. This is contained in Directive 5 issued by the Accounting Standards Board as well as the reporting requirements and guidance as issued by the National Treasury. Please refer to the National Treasury website: <http://oag.treasury.gov.za> for templates and guidance. Directive 5 on Determining the GRAP Reporting Framework outlines the list of standards and other pronouncements that must be applied by entities in preparing their financial statements. The appendices to Directive 5 outline the specific Standards and pronouncements to be applied by entities for a particular reporting period. Annexure H is applicable for the 2014/15 financial year. It, *inter alia* includes the Standards of GRAP which were revised as well as the IGRAPs that must be complied with. These documents are

available on the **ASB website: <http://www.asb.co.za>**.

19. In order to improve the quality of information in the 2014/15 AFS, the Provincial Treasury Directorate: Provincial Government Accounting and Compliance requests entities to submit their AFS in an **electronic format before or on Friday, 15 May 2015, in Excel format**. The Provincial Treasury Directorate: Provincial Government Accounting and Compliance will conduct a preview and provide feedback before the final submission date of 29 May 2015. **On Friday, 29 May 2015**, entities must submit their unaudited AFS to the Auditor-General and to the Provincial Treasury in both Excel and Word formats. Entities are required to submit to Provincial Treasury **5 hard copies (Word), electronic copy of Excel & Word and a signed confirmation certificate**.
20. The following table presents a summary of important dates that departments and entities must adhere to:

Action	Date	Paragraph reference	Reporting authority
Last payment date for BAS and LOGIS payments.	26 March 2015	6.2	Departments
Settlement date for current payments.	31 March 2015	6.1	Departments
BAS and LOGIS EBT'S.	31 March 2015	6.1	Departments
PERSAL last run.	Up to 25 March 2015		Departments
Final book-closure date on BAS.	30 April 2015 before 16h00.	6.9	Departments
Request two trial balances.	31 March 2015	9.1	Departments
Request PERSAL reports.	As at 31 March 2015	10.1	Departments

Health and Education request reports on contingent liabilities and employee benefits on PERSAL.	31 March 2015	10	Health and Education
Confirm that all leave forms received by 20 March 2015 have been captured.	30 April 2015	10.3	CSC
Submit confirmation letter certifying accounting month March (03) closed on BAS.	After audit has been finalized.	11.5	PT: PG Accounting and Compliance
Submit comparative AFS information (Departments and entities).	31 March 2015	13	PT: PG Accounting and Compliance
Submit full set of provisional AFS (Departments and entities) for review.	15 May 2015	15.5	PT: PG Accounting and Compliance
Submit full set of final AFS (Departments and entities).	29 May 2015	15.5	PT: PG Accounting and Compliance
Submit full set of final AFS (Departments and entities).	29 May 2015	15.5	Auditor-General

PT Officials responsible

21. The following officials may be contacted for assistance during this process:

Department/Entity	Name	Telephone number	e-mail address
Education	Shaun	483-6600	Shaun.Manuel@westerncape.gov.za

Economic Development and Tourism Wesgro Liquor Authority	Manuel		gov.za
Health	Neil Schippers	483-8666	Neil.schippers@westerncape.gov.za
TPW GMT Provincial Revenue Fund Provincial Treasury WGRB	Yolanda Solomons	483-6415	Yolanda.solomons@westerncape.gov.za
Provincial Parliament Cultural Affairs and Sport Cultural Commission Language Commission Heritage	Luthando Botshobana	483-3884	Luthando.botshobana@westerncape.gov.za
Premier Environmental Affairs & Development Planning Cape Nature	Boniswa Lurwayi	483-8835	Boniswa.Lurwayi@westerncape.gov.za
Agriculture Casidra Community Safety Social Development	Loyiso Faniso/ Elandie Terblanche		Loyiso.Faniso@westerncape.gov.za
Human Settlements WC HDF	Aslam Abrahams		aslam.abrahams@westerncape.gov.za

Local Government	Likhaya Jara		likhay.jara@westerncape.gov.za
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21. Departments should ensure that public entities and trading entities under their control comply with the prescripts regarding Annual Reports and Annual Financial Statements.
22. Your co-operation in this regard will be highly appreciated.



PROVINCIAL ACCOUNTANT-GENERAL

DATE: 12.03.2015