



Reference: T 7/2/1

TREASURY CIRCULAR NO. 10/2015

THE PREMIER

THE MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM

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

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS BH FAKIRA)

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 ABRAHAM)

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 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 CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)

THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)

} For information

THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
THE SENIOR MANAGER: FINANCIAL GOVERNANCE (MR B VINK)
THE SENIOR MANAGER: FISCAL POLICY (MS S DAVIDS) (ACTING)
THE SENIOR MANAGER: INFRASTRUCTURE (MR P CHANDAKA)
THE SENIOR MANAGER: LOCAL GOVERNMENT ACCOUNTING (MR Z HENDRICKS) (ACTING)
THE SENIOR MANAGER: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR H MALILA) (PRO TEM)
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)

MONTH-END CLOSURE PROCEDURES FOR 2015/16, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 READ WITH SECTION 40(4)(C) OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999

Purpose

1. The purpose of this circular is to retract and replace Treasury Circular 19 of 2014 in its entirety and to inform Accounting Officers (AOs) and Chief Financial Officers (CFOs) of departments of their revised month end closure procedures to meet the reporting requirements in terms of Sections 40 and 41 of the Public Finance Management Act (Act 1 of 1999) as prescribed in National Treasury Instruction no. 05 of 2014/15.

Legislative Background

2. Chapter 5 of the Public Finance Management Act (Act 1 of 1999) prescribes the responsibilities of AOs in respect of financial reporting. In terms of section 41 an AO must submit to the Provincial Treasury such information, returns, documents, explanations and motivations as may be prescribed.
 - 2.1 To ensure the completeness and accuracy of the information supplied to the Provincial Treasury in terms of section 40(4)(b) and (c), all AOs must certify on a monthly basis that they have complied with the financial performance indicators below, and submit it to the Provincial Treasury within **15 days** of each month following on the reporting month.

Monthly Reporting Requirements

3. Compliance Certification
 - 3.1 Section 40(1)(a) requires AOs to keep full and proper records of the financial affairs of the department in accordance with any prescribed norms and standards. To ensure the completeness and accuracy of the information supplied in terms of section 40(4)(c), AOs must certify on a monthly basis, compliance to the minimum financial performance indicators (**see Annexure B**).

- 3.1.1 To ensure uniformity in respect of such certification, a pro forma covering letter has been included for use by all departments. The covering letter must be completed and signed by both the CFO the AO and submitted monthly to the Provincial Treasury (**see Annexure A**).
- 3.2 Performance indicators
- 3.2.1 **Annexure B** contains the minimum financial management performance indicators to be complied with that would assist in the completion of **Annexure A**.
- 3.2.2 If a department is unable to comply with any of the minimum prescribed performance indicators of **Annexure B**; the AO must provide reasons as well as remedial steps. Action plans with timeframes to address the non-compliance, validated by the CFO, should be attached.
- 3.2.3 **Annexure B** Performance Indicators 5.6 has been added as follows:
- "All supporting documentation are readily available."
- 3.2.4 Failure to comply with this Circular could be construed as financial misconduct in terms of Treasury Regulations 4.
- 3.3 Monthly Book closure

ACCOUNTING MONTH	CLOSURE DATES
MARCH 2015 – reporting to Vulindlela	2015/04/06(no month/year close transaction)
MARCH 2015 – PRELIMINARY	2015/04/30
APRIL 2015	2015/05/07
MAY 2015	2015/06/08
JUNE 2015	2015/07/07
JULY 2015	2015/08/06
AUGUST 2015	2015/09/07
SEPTEMBER 2015	2015/10/06
OCTOBER 2015	2015/11/06
NOVEMBER 2015	2015/12/07
DECEMBER 2015	2016/01/07
JANUARY 2016	2016/02/08
FEBRUARY 2016	2016/03/08
MARCH 2016- Reporting to Vulindlela	2016/04/06 (no month/year close transaction)
MARCH 2016 – PRELIMINARY	2016/05/02

- 3.3.1 Departments are to align their departmental processes to ensure that month-end closure can occur timeously on or before these dates. National Treasury will force-close any general ledgers that are still open by the closing dates.
- 3.3.2 Departments should reflect the actual date of month-end closure in the above table and if forced-close, to please indicate the reasons for such forced-closure.
- 3.3.3 CFOs or delegated officials are to ensure that the above due dates are complied with.
- 3.3.4 The above actions (3.3.1-3.3.3) are to be certified per **Annexure B (performance indicator: 2.1)**.
- 3.4 Monthly exceptions/adjustments/interfaces/reconciliations
- 3.4.1 CFOs or delegated officials must ensure that bank reconciliations are performed on a daily basis to detect unauthorised entries [TR 15.10.1.2 (j)].
- 3.4.2 Departments must immediately report all unknown or erroneous items arising from banking interfaces to Provincial Treasury.
- 3.4.3 The CFO or a delegated official must review and sign all reconciliations for the reporting month to ensure that unauthorized transactions are detected and long outstanding amounts are followed up and cleared. By signing reconciliations the CFO or the delegated official confirms concurrence and approval thereof.
- 3.4.4 It is a requirement that the CFO or the delegated official should indicate that all interfaces with BAS have taken place and are reconciled. To this end **Annexure D** must be completed and submitted with your monthly IYM input.
- 3.4.5 Monthly reconciliation must be submitted in terms of the following Treasury Circulars:
- BAS/LOGIS Reconciliation ito Treasury Circular 39/2007
 - BAS/LOGIS Reconciliation on Major Assets ito Treasury Circular 39/2007 (Supplementary 1 of 2008)
 - BAS/PERSAL Reconciliation ito Treasury Circular 23/2008
 - BAS/LOGIS Reconciliation on Minor Assets ito Treasury Circular 36/2008
 - BAS/PMG Reconciliation
- 3.4.6 The above actions (3.4.1-3.4.5) are to be certified per **Annexure B (performance indicators: 3.1 - 3.5)**.
- 3.5 Managing of Payables and Receivables
- 3.5.1 Performance indicator number 4.1-4.4 (**Annexure B**) requires that the CFO or the delegated official should indicate that inter-departmental balances and debts have been recorded, reconciled and paid within a prescribed or agreed time/period.

3.5.2 To enhance reporting and to avoid year-end disputes between Western Cape provincial departments, as well as to facilitate the consolidation of annual financial statements at provincial level on inter-departmental claims, **Annexure E** (inter-departmental receivables) and **Annexure F** (inter-departmental payables) should be completed and submitted with your monthly IYM. The final report for March is compulsory (refer to Provincial Treasury Circular 42 of 2013).

3.6 Amounts in disallowance/control and suspense accounts:

3.6.1 Compliance with Paragraph 17.1 of Chapter 17 of the National Treasury Regulations must also be certified in terms of the following:

3.6.1.1 That all the transactions of an institution are supported by authentic and verifiable source documents, clearly indicating the approved accounting allocation.

3.6.1.2 That in all exceptional cases, where it is necessary to account for revenue and expenditure transactions in a disallowance/control/suspense accounts because the classification has not been resolved, that the CFO has ensured that the requirements of **Annexure B** (see paragraph 3.6.1.5 below) regarding items in control/disallowance/suspense accounts have been complied with.

3.6.1.3 Submit, on a monthly basis, an analysis of balances in disallowance/control and suspense accounts older than 90 days in the template provided in **Annexure G**. It is recommended that steps taken to clear amounts older than 90 days, be indicated in an attached report.

3.6.1.4 AOs, as part of their monthly IYM reporting, certify that the forecast/projections for the remainder of the year adequately makes provision for all amounts not yet cleared from disallowance/control/ suspense accounts that may form a possible charge against the Vote.

3.6.1.5 The above actions (3.6.1.1-3.6.1.3) are to be certified per **Annexure B (performance indicators: 5.1 - 5.6)**

3.7 Reporting on Irregular, Fruitless and Wasteful and Unauthorised Expenditure

3.7.1 The Loss Control System has been upgraded to facilitate the recording of Irregular, Fruitless and Wasteful and Unauthorised expenditure.

3.7.2 All cases of irregular, fruitless and wasteful and unauthorised expenditure must be timeously recorded on the Loss Control System and reported monthly to Provincial Treasury in terms of 38(1)(g) and (h) of the PFMA.

3.7.3 **Annexure H, I and J** have been revised to include full reporting of Irregular and Fruitless and Wasteful expenditure in terms of opening balances, new cases, condoned expenditure and expenditure transferred to receivables for recovery, as well as the closing balance.

3.7.4 Monthly reporting in terms of 38(1)(g) and (h) of the PFMA, on Irregular, Fruitless and Wasteful and Unauthorised Expenditure as provided in **Annexure H, H1 and H2, I, I1, I2 and J** must be signed by the CFO or delegated official .

3.8 Expenditure management

3.8.1 Finance lease expenditure has been classified and split as required by **performance indicators: 6.3.1 – 6.3.3 of Annexure B.**

Required

4. AOs and CFOs to take cognisance of the following:

4.1 That, the content of this Circular is effective from **1 April 2015.**

4.2 That monthly IYM reporting signed by the AO/CFO must be submitted to the Provincial Treasury: Accounting Services in a PDF (scanned) format by no later than the **21st of each month** following on the reporting month.

4.3 CFOs are to utilize the electronic version of the amended IYM certificates, which will be advanced to them via e-mail.

4.4 A list of key dates for the 2015/16 financial year relating to monthly and annual reporting is included as per **Annexure K.**

4.5 Departments may use the option of submitting the signed IYM report in PDF format electronically via email. A hard copy must be kept on file for audit and enquiry purposes.

5. Any further enquiries in this regard may be directed to:

5.1 Nic van Niekerk (021) 483 4252 Nicolas.VanNiekerk@pgwc.gov.za

5.2 Henri du Toit (021) 483 3023 Henri.DuToit@pgwc.gov.za



PROVINCIAL ACCOUNTANT -GENERAL

DATE: 27. 03. 2015

ANNEXURE A

From:

Enquiries:

Telephone:

To: The Provincial Accountant-General

Directorate: Provincial Governance: Accounting and Compliance

For Attention:

MONTH-END CLOSURE PROCEDURE FOR 2015/16, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

1. Treasury Circular /2015.
2. Attached herewith please find the certificates of compliance (Annexure B-J) to the Financial Management Performance Indicators for the month and the following reconciliation certificates:
 - 2.1 BAS/LOGIS Reconciliation on Major Assets ito Treasury Circular 39/2007
 - 2.2 BAS/PERSAL Reconciliation ito Treasury Circular 23/2008
 - 2.3 BAS/LOGIS Reconciliation on Minor Assets ito Treasury Circular 36/2008
 - 2.4 BAS/PMG Reconciliation

ACCOUNTING OFFICER

Initials and Surname

Date:

ANNEXURE B

MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
1.	Financial transactions			
1.1	All transactions are supported by authentic and verifiable source documents.			
1.2	All deposits and receipts have been recorded in the General Ledger of the department and reconciled.			
1.3	All departmental revenue has been paid timeously to the Provincial Revenue Fund.			
1.4	All Electronic funds transfer (EFT)/Bank credits have been recorded in the General Ledger of the department and the EFT control account reconciled.			
1.5	All reporting requirements of Division Revenue Act (DORA) have been adhered to.			
1.6	The Budget or the adjusted budget has been captured on the financial systems as per Standard Chart of Accounts (SCOA), per Programme and Sub-programme. The Budget on the financial system has been reconciled to the estimates documents.			
1.7	All journals have been recorded and authorised on the financial system of the department.			
1.8	All SCoA inconsistencies classified have been cleared.			
2.	Closure dates: Annexure C			
2.1	Departmental processes are aligned ensuring timeous month-end closure.			
3.	Exceptions/Adjustment/Interface/Reconciliation: Annexure D			
3.1	The Bank adjustment/exception account has been reconciled.			
3.2	All Bank Reconciliations have been performed and reconciling items cleared			

NO.	<u>PERFORMANCE INDICATOR</u>	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
	(proof documentation attached).			
3.3	All interfaces for the month have taken place reconciled.			
3.4	All Logis integration transactions in relation to BAS have taken place and failed transactions resubmitted.			
3.5	Reconciliations including the reporting month were compiled, reconciled and signed off by Chief Financial Officer (proof documentation attached). BAS vs PERSAL BAS vs PMG (Bank reconciliation) BAS vs LOGIS (major assets – additions & revenue) BAS vs LOGIS (minor assets – additions)			
4.	Payables and Receivables: Annexures E&F			
4.1	All inter-departmental balances and debts have been recorded, confirmed, reconciled and paid within the prescribed or agreed period.			
4.2	All claims received have been acknowledged within 15 working days after receipt of claim (Annexure F).			
4.3	Claims were settled within 30 days of receipt of claim.			
4.4	Submission of information to the Provincial Treasury in terms of Provincial Treasury Circular 17/2013 read with National Treasury Instruction Note Number 34: Effecting payments within thirty (30) days from date of receipt of an invoice as required in terms of Treasury Regulation 8.2.3.			
5.	Disallowance/Control and Suspense Accounts (Annexure G)			
5.1	The sources of the transactions are readily identifiable (supported by authentic and verifiable source documentation), enabling Departments to follow-up and clear these balances within a reasonable period of time.			
5.2	Monthly reconciliation of all control or suspense accounts is performed to identify and confirm (confirmed) and (unconfirmed) balances as recorded in the confirmation letters issued and received and also those balances to available			

NO.	<u>PERFORMANCE INDICATOR</u>	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
	supporting documentation.			
5.3	Amounts included in control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.			
5.4	All staff debts have been recorded and reconciled.			
5.5	Reports of uncleared items are provided to the Accounting Officer and followed up on a monthly basis by the Chief Financial Officer.			
5.6	All supporting documentation are readily available.			
6.	Expenditure management: Annexures H-J			
6.1	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been recorded and reported to Provincial Treasury.			
6.2	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been updated in the Loss Control System.			
6.3	Management of leases			
6.3.1	A lease agreement register has been implemented and updated.			
6.3.2	All leases have been classified as either finance or operating leases.			
6.3.3	Finance lease payments were classified as capital expenditure.			

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

ANNEXURE C

MONTH-END CLOSURE DATES FOR THE 2015/16 FINANCIAL YEAR, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

ACCOUNTING MONTH	CLOSURE DATES	ACTUAL CLOSURE DATES
MARCH 2015 – reporting to Vulindlela	2015/04/06(no month/year close transaction)	
MARCH 2015 – PRELIMINARY	2015/04/30	
APRIL 2015	2015/05/07	
MAY 2015	2015/06/08	
JUNE 2015	2015/07/07	
JULY 2015	2015/08/06	
AUGUST 2015	2015/09/07	
SEPTEMBER 2015	2015/10/06	
OCTOBER 2015	2015/11/06	
NOVEMBER 2015	2015/12/07	
DECEMBER 2015	2016/01/07	
JANUARY 2016	2016/02/08	
FEBRUARY 2016	2016/03/08	
MARCH 2016- Reporting to Vulindlela	2016/04/06 (no month/year close transaction)	
MARCH 2016 – PRELIMINARY	2016/05/02	

- i) The dates reflect close of business for that day.
- ii) The dates are the latest possible closure date; however departments are encouraged to enhance their internal procedures to close earlier.
- iii) **Departments to indicate the actual date of closure for that particular month in column three (3).**
- iv) Please note for BAS Departments:

The PRELIMINARY close for March must be dealt with in accordance with the prescripts as detailed in **BAS notice 1 of 2015**.

ANNEXURE D

DEPARTMENT	BAS INTERFACES						
	Persal	Housing Debtors (applicable to Housing & Local Govt only)	MEDSAS (applicable to Health only)	SISPRO (applicable to Health only)	E-WORKS (applicable to Transport & Pub Works only)	PMG	Telkom
Premier: Western Cape	(date)					(date)	
Provincial Parliament	(date)					(date)	
Provincial Treasury	(date)					(date)	
Community Safety	(date)					(date)	
Education	(date)					(date)	
Health	(date)		(date)	(date)		(date)	
Social Development	(date)					(date)	
Human Settlements	(date)	(date)				(date)	
Environmental Affairs and Development Planning	(date)					(date)	
Transport and Public Works	(date)				(date)	(date)	
Agriculture	(date)					(date)	(date)
Economic Development and Tourism	(date)					(date)	
Cultural Affairs and Sport	(date)					(date)	
Local Government	(date)						

Information of interfaces that did not take place or which have not been reconciled:

Interface description:

Previous reporting months-

Reconciliation:

Reason/s:

Financial implications –

Expenditure / Revenue not allocated : R

Remedial steps taken -

Note : The above information to be submitted separately for every interface that did not take place.

SIGNATURE:

DATE:

CHIEF FINANCIAL OFFICER
or delegated official

ANNEXURE E

Month:

Receivables		
Inter-Departmental (Provincial)	Balance R'000	Follow up on claims older than 90 days.
Inter-Governmental (National)	Balance R'000	Follow up on claims older than 90 days.

SIGNATURE:

DATE:

CHIEF FINANCIAL OFFICER
or delegated official

Month:

Payables		
Inter-Departmental (Provincial)	Balance R'000	Follow up on outstanding claims older the 30 days after date of receipt of claim
Inter-Governmental (National)	Balance R'000	Follow up on outstanding claims older the 30 days after date of receipt of claim

SIGNATURE:

DATE:

CHIEF FINANCIAL OFFICER
 or delegated official

ANNEXURE G

Report on balances in disallowance/control/suspense accounts to meet the reporting requirements in terms of Section 17, subsection 17.1 of the Treasury Regulation for the reporting month:

	Month		Month	
	Closing balance	R	Closing balance	R
A	Accounts that must be zero: month and year end			
	Bank exception Account			
	Conversion Control Account			
	Debt Receipt Control Account			
	Debt Suspense Account			
	Debt Transfer Account			
	Erroneous Persal Cheque cancel			
	Fund Requisition Account			
	Inter Responsibility Account			
	PMG Schedules			
	Receipt Pending Control Acct			
	Sal: Persal Interface Account			
	Telephone exception Account			
	Transport Exception Account			
	Unallocated Cancel Receipts			
B	Only report the balances of those accounts that include transactions older than 90 days; provide split between less than and more than 90 days			
	Account name:			
	Transactions less than 90 days			
	Transactions older than 90 days			
	Total = Trail Balance			

SIGNATURE: _____
DATE: _____
CHIEF FINANCIAL OFFICER
 or delegated official

MONTHLY REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

Department:

Month:

	Amount	Annexure
Opening Balance (Closing balance of previous month)		
Irregular Expenditure relating to current year		H1
Irregular Expenditure relating to prior year		H1
Amounts condoned (less)		H2
Amounts transferred to receivables for recovery (less)		H2
Closing balance		

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record/ condone/ recover the irregular expenditure.

SIGNATURE:

CHIEF FINANCIAL OFFICER

or delegated official

DATE:

MONTHLY REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discover	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discover	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

- Key:** UI - Irregular expenditure Under Investigation
 DP - Disciplinary process initiated against responsible person
 TR - Transferred to receivables for recovery

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

SIGNATURE: _____
DATE: _____
CHIEF FINANCIAL OFFICER

MONTHLY REPORT ON IRREGULAR EXPENDITURE CONDONED/TRANSFERRED FOR RECOVERY

Department:

Month:

IRREGULAR EXPENDITURE CONDONED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

IRREGULAR EXPENDITURE TRANSFERRED FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

SIGNATURE:

CHIEF FINANCIAL OFFICER

or delegated official

DATE:

MONTHLY REPORT ON FRUITLESS AND WASTEFUL EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

Department:

Month:

	Amount
Opening Balance	
F&W expenditure relating to current year	11
F&W Expenditure relating to prior year	11
Amounts resolved(less)	12
Amounts transferred to receivables for recovery(less)	12
Closing balance	

I hereby certify that all fruitless and wasteful expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

SIGNATURE:

DATE:

CHIEF FINANCIAL OFFICER

or delegated official

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

- Key:** UI - Fruitless and wasteful expenditure Under Investigation
 DP - Disciplinary process initiated against responsible person
 TR - Transferred to receivables for recovery

I hereby certify that all fruitless & wasteful expenditure have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

SIGNATURE: _____
DATE: _____
CHIEF FINANCIAL OFFICER
 or delegated official

FRUITLESS AND WASTEFUL EXPENDITURE RESOLVED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

FRUITLESS AND WASTEFUL EXPENDITURE TRANSFERRED TO RECEIVABLES FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

SIGNATURE:

DATE: **CHIEF FINANCIAL OFFICER**

or delegated official

MONTHLY REPORT ON UNAUTHORISED EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

Department:

Month:

Date of discovery	Date reported to Accounting Officer	Payment date	Payment number	Amount	Incident description	Status (refer to key)			General comments
						UI	DP	AA	
TOTAL									

- Key:**
- UI** - Unauthorised expenditure Under Investigation
 - DP** - Disciplinary process initiated against responsible person
 - AA** - Awaiting approval (by Parliament/Legislature)
 - A** - Approved (by Parliament/Legislature)

I hereby certify that all unauthorised expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

SIGNATURE:

DATE:

_____ **CHIEF FINANCIAL OFFICER**

or delegated official

LIST OF KEY DATES FOR 2015/16	
DATE	EVENT
APRIL 2015	
03	March 2015 reporting to Vulindlela
10	30 day reports submission to PT
21	IYM reports submission to PT
30	Preliminary Month end book closure for March 2015
MAY 2015	
07	Month-end book closure for April 2015
09	30 day reports submission to PT
21	IYM reports submission to PT
16	Submit AFS 2014/15 to PT for preliminary review
29	Submission of AFS to PT and Auditor General
JUNE 2015	
08	Month-end book closure for May 2015
10	30 day reports submission to PT
21	IYM reports submission to PT
JULY 2015	
07	Month-end book closure for June 2015
10	30 day reports submission to PT
21	IYM reports submission to PT Submission of AFS to Audit Committee for final evaluation
31	Submission of IFS for the period ending 30 June 2015 Audited AFS submitted to PT
AUGUST 2015	
06	Month-end book closure for July 2015
10	30 day reports submission to PT
21	IYM reports submission to PT
28	Submission of printed Annual Report
SEPTEMBER 2015	
07	Month-end book closure for August 2015
10	30 day reports submission to PT
21	IYM reports submission to PT
OCTOBER 2015	
06	Month-end book closure for September 2015
09	30 day reports submission to PT
21	IYM reports submission to PT
30	Submission of IFS for the period ending 30 September 2015
NOVEMBER 2015	
06	Month-end book closure for October 2015
10	30 day reports submission to PT
21	IYM reports submission to PT
DECEMBER 2015	
07	Month-end book closure for November 2015
10	30 day reports submission to PT
21	IYM reports submission to PT
JANUARY 2015	
08	Month-end book closure for December 2015
10	30 day reports submission to PT
21	IYM reports submission to PT

Annexure K

29	Submission of IFS for the period ending 31 December 2015
FEBRUARY 2015	
08	Month-end book closure for January 2015
10	30 day reports submission to PT
21	IYM reports submission to PT
MARCH 2015	
08	Month-end book closure for February 2015
10	30 day reports submission to PT
21	IYM reports submission to PT
31	Submit AFS to Audit Committee