



**Western Cape  
Government**

Provincial Treasury

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Reference: RCS/C.6

## **TREASURY CIRCULAR NO. 28/2016**

### **THE PREMIER**

THE MINISTER OF ECONOMIC OPPORTUNITIES  
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 (DR G LAWRENCE)  
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)  
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (MR G MORRIS)  
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MS P VINJEVOLD)  
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)  
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 (MR G PAULSE)

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 HEAD OFFICIAL: PROVINCIAL TREASURY (MR Z HOOSAIN)  
THE DEPUTY DIRECTOR GENERAL: FISCAL AND ECONOMIC SERVICES (MR H MALILA)  
THE DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR A HARDIEN)  
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR M BOOYSEN) (ACTING)  
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)  
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR M SIGABI) (ACTING)  
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR IG SMITH)  
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR B VINK)  
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)  
THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)  
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)

THE DIRECTOR: FINANCIAL GOVERNANCE (MS N PALMER) (ACTING)  
 THE DIRECTOR: FISCAL POLICY (MR D TSENG) (ACTING)  
 THE DIRECTOR: INFRASTRUCTURE (MR P CHANDAKA)  
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)  
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MS E JOHANNES) (ACTING)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR Z ZONYANE) (ACTING)  
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS R SLINGER)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)  
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MS R ESACK) (ACTING)  
 THE PROVINCIAL AUDITOR  
 MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT  
 THE DEPUTY DIRECTOR GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

## INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2016 TO 31 MARCH 2017

### PURPOSE

1. To inform Accounting Officers (AOs) and Chief Financial Officers (CFOs) of the requirements for compiling and submitting of Interim Financial Statements (IFS) as at:

Period ending	Due date
30 June 2016	29 July 2016
30 September 2016	28 October 2016
31 December 2016	30 January 2017
31 March 2017	Not required

2. To note that Treasury Circular 24 of 2015 dated 07 July 2015 and all relevant supplementary circulars are hereby withdrawn in its entirety.

### BACKGROUND

3. In terms of National Treasury (NT) Instruction Note 05 of 2015/16 dated 18 December 2015, paragraph 6.3, (see attached), departments are required to compile and submit IFS within 30 days after the periods ending 30 June 2016, 30 September 2016 and 31 December 2016.
4. Furthermore, paragraph 6.4 of the Instruction Note, states that Departments are not required to complete the IFS for the period ending 31 March 2017.

## BASIS FOR PREPARATION

5. The IFS for 2016/17 in respect of the three periods commencing on 1 April 2016 and ending on **30 June 2016, 30 September 2016 and 31 December 2016** respectively, must be prepared based on the final NT 2015/16 AFS template.
6. Departments should note that the 2016/17 IFS must be prepared in terms of the Modified Cash Standard read with the additional guidance provided in the Accounting Manual for Departments, issued by NT.
7. The IFS template for 2016/17 will be based on the final populated Annual Financial Statements (AFS) template of the 2015/16 financial year. Departments are requested to utilise the process as conveyed by NT:
  - *"Go to the Cover sheet. Select the relevant year and relevant quarter from the drop down menu.*
  - *Click on the "Clear contents" button at the top of the Cover sheet. This function will clear all capturing cells (blue cells) other than any merged blue cells and the Appropriation Statement.*
  - *The Appropriation Statement has its own "Manage Data" button to be able to manage the clearing of information in the Approp Stat. as well to carry over previous year figures*
  - *Merged cells must be manually cleared where the information is not relevant to the current year.*
  - *There will be no Import data button on the Prior Yr TB from 16/17 onwards. The department should check that the amounts are rolled over correctly from the Prior Yr TB to the relevant sheets.*
  - *Run the macro to update the programmes and sub-programmes*
  - *Reselect the department name on the Cover sheet to update the structure where the structure does not update.*
  - *Import the current year TB into the Current Yr TB sheet and map the relevant items.*
  - *Check that the structure is correct and inform NT where there are discrepancies. Send NT the correct approved structure including where there are transfer of functions and prior year programmes/sub-programmes should be included for comparatives.*
  - *Proceed to complete the rest of the template."*
8. Departments should save the template as at each quarter and use the same template for the next quarter. Departments have the option to populate the Appropriation Statement during the year or not, as it are not compulsory.

9. **BAS Reports**

The Trial Balance must be drawn from BAS as at 30 June 2016, 30 September 2016, and 31 December 2016 respectively after month closure has been effected.

10. **LOGIS Reports**

LOGIS Reports as at the end of each quarter must be requested for the compilation of disclosure notes.

11. **PERSAL Reports**

The PERSAL reports as at each quarter must be requested from the system and where applicable from the Corporate Services Centre (CSC).

12. **Audit File**

The IFS must be submitted together with an Audit Information File which should be aligned to the requirements of Treasury Circular 9 of 2016 dated 24 March 2016.

13. **GG Vehicles**

For the periods ending 30 June 2016 and December 2016, GG Vehicle disclosure information will not be provided by GMT. The future lease commitments and asset disclosure will not be required for the IFS as at 30 June 2015 and 31 December 2015. The information for the period ending 30 September 2016 will be provided.

## **REPORTING REQUIREMENTS**

14. The following must be submitted to the Provincial Treasury: Provincial Government Accounting:

- 1 Hardcopy of the IFS
- Excel version on CD
- Certificate signed by AO (Annexure F of NT Instruction 05 of 2015/16)
- Audit Information File

## **WAY FORWARD**

15. The following time frames will apply for the managing of the IFS process for the period ending 31 March 2017:

**Table 1: IFS process and steps**

No.	Action/step	Responsibility	30 June 2016 Due date	30 September 2016 Due date	31 December 2016 Due date
1.	Submit IFS to PT: Provincial Government Accounting	Departments	29 July 2016	28 October 2016	30 January 2017
2.	Review the IFS and supporting information submitted for accuracy and completeness and clear with CFO, where required.	Provincial Government Accounting and Compliance	12 August 2016	11 November 2016	10 February 2017
3.	Refer any unresolved issues to the CFO for further attention.	Provincial Government Accounting and Compliance	19 August 2016	18 November 2016	17 February 2017
4.	Conduct an assessment based on the audit file information and IFS and inform CFO of findings.	Provincial Government Accounting and Compliance	26 August 2016	25 November 2016	24 February 2017
5.	Compile and issue assessment report to the AO/CFO.	Provincial Government Accounting and Compliance	31 August 2016	30 November 2016	10 March 2017
6.	Follow up on action plans to address recommendations.	Provincial Government Accounting and Compliance	23 September 2016	27 January 2017	24 March 2017

16. Your co-operation in this regard is highly appreciated.

*for* *9/1 Reddt*  
**PROVINCIAL ACCOUNTANT-GENERAL**  
 DATE: *15/07/2016*



**national treasury**

Department  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS  
HEAD OFFICIALS OF PROVINCIAL TREASURIES  
PROVINCIAL ACCOUNTANTS-GENERAL**

**NATIONAL TREASURY INSTRUCTION 05 OF 2015/2016:**

**MONTH-END CLOSURE PROCEDURES FOR 2016/2017**

**1. PURPOSE**

- 1.1 The purpose of this Treasury Instruction is to prescribe the month end closure procedures for departments to meet the reporting requirements:
- (a) in terms section 32 of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999); and
  - (b) for interim financial statements.

**2. BACKGROUND**

- 2.1 Chapter 5 of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999), prescribes the responsibilities of accounting officers. Section 40(4)(b) and (c) of the PFMA requires that departments must, within 15 days of the end of each month, submit to the relevant treasury and to the executive authority responsible for that department –
- (a) the actual revenue and expenditure for the preceding month;
  - (b) the anticipated revenue and expenditure for the current month;
  - (c) a projection of expected expenditure and revenue collection for the remainder of the current financial year; and
  - (d) 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 budget.

**3. MONTH END CLOSURES**

- 3.1. Section 40(1)(a) of the PFMA, requires accounting officers to maintain 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)(b) and (c) of the PFMA, all accounting officers must certify, in the format of the enclosed **Annexure A**, that they have complied with the minimum financial management performance indicators

- 4.5. The chief financial officer must review all bank reconciliations for the reporting month and approve the bank reconciliations by appending his or her signature thereto which shall confirm his or her concurrence and approval thereof.

- 4.6. Amendments to the Bills of Exchange Act, 1964 (Act No. 34 of 1964) relating to non-transferrable cheques require that departments take care of their warrant vouchers or cheques, whichever applicable.

## **5. USE OF CLEARING AND SUSPENSE ACCOUNTS**

- 5.1. The Treasury Regulations make provision for departments, in exceptional cases, to account for revenue and expenditure in clearing or suspense accounts.

- 5.2. In instances where a department has accounted for revenue and expenditure in a clearing or suspense account and the classification has not been resolved, the accounting officer must ensure that paragraph 13 of **Annexure B** is complied with.

## **6. INTERIM FINANCIAL STATEMENTS (IFS)**

- 6.1. The National Treasury will annually issue reporting requirements for Interim Financial Statements (IFS).

- 6.2. For the 2016/2017 financial year departments must compile interim Financial Statements for the periods ending:

- (a) 30 June 2016;
- (b) 30 September 2016; and
- (c) 31 December 2016.

- 6.3. Accurate and completed templates for Interim Financial Statements must be submitted to the relevant treasury within 30 days after the end of the period referred to in paragraph 6.2.

- 6.4. Departments are not required to complete Interim Financial Statements for the period ending 31 March 2017 but are still required to complete the Annual Financial Statement (year-end) template for the period ending 31 March 2017. This template is available on the website of the Office of the Accountant-General via the following link:

<http://oag.treasury.gov.za/Publications/Forms/Allitems.aspx>.

- 6.5. Accounting officers must complete and sign the letter, in the format contained in the enclosed **Annexure F**, confirming the accuracy and completeness of the Interim Financial Statements to be submitted.

- 6.6. National departments must submit their Interim Financial Statements to the Office of the Accountant-General for attention of the responsible cluster official referred to in the enclosed **Annexure C**. Provincial departments must submit their Interim Financial Statements to their Provincial Accountant-General.

- 6.7. Upon the annual issuing of the Interim Financial Statements template, the National Treasury will provide guidance to departments on the completion thereof.

- 6.8. The Interim Financial Statements template for 2016/2017 will be issued by no later than 30 June 2016.

**7. REPEAL OF TREASURY INSTRUCTION NO. 5 OF 2014/2015**

This Treasury Instruction hereby repeals National Treasury Instruction No.5 of the 2014/2015.

**8. APPLICABILITY**

This Treasury Instruction applies to all departments and failure to comply with its contents shall be regarded as financial misconduct in terms of section 81(1)(a) of the PFMA.

**9. EFFECTIVE DATE**

This Treasury Instruction takes effect from 1 April 2016.

**10. DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION**

Head officials of provincial treasuries are requested to bring the contents of this Treasury Instruction to the attention of all accounting officers of departments in their respective provinces.

**11. AUTHORITY FOR THIS INSTRUCTION**

This Treasury Instruction is issued in terms of sections 76(2)(j) of the PFMA.

**12. CONTACT INFORMATION**

Enquiries related to this *Treasury Instruction* may be directed to:

**Lizette Labuschagne**

Director: Accounting Support and Reporting

Phone: 012 315 5781

E-Mail: [Lizette.Labuschagne@treasury.gov.za](mailto:Lizette.Labuschagne@treasury.gov.za)



**JAYCE M NAIR**

**ACTING ACCOUNTANT-GENERAL**

DATE: 18/12/2015



**ANNEXURE A****CERTIFICATE OF COMPLIANCE WITH FINANCIAL MANGEMENT  
PERFORMANCE INDICATORS IN ACCORDANDE WITH THE REQUIREMENTS  
OF THE PUBLIC FINANCE MANAGEMENT ACT, PFMA (Act No.1 of 1999)**

- ❖ FROM (Name of Department): \_\_\_\_\_
- ❖ TO (Relevant Treasury): \_\_\_\_\_
- ❖ WHEN REQUIRED (Month-end closure date): \_\_\_\_\_
- ❖ WHEN DUE (10 days after month-end closure date): \_\_\_\_\_
- ❖ PAYMASTER-GENERAL ACCOUNT NUMBER: \_\_\_\_\_

Please attach reason/comments and action plans with the time frames to address non-compliance with the minimum financial management performance indicators reflected in **Annexure B**.

Performance Indicator number	Reasons/ comment for non-compliance	Action Plans	Time Frames

The Bank Reconciliation for all bank accounts for the reporting month has been performed as at (date)\_\_\_\_\_and copies thereof are attached (Do not attach any other documentation).

**SIGNATURE:** \_\_\_\_\_  
**CHIEF FINANCIAL OFFICER**

\_\_\_\_\_  
**PRINT NAME**

**DATE:**

**SIGNATURE:** \_\_\_\_\_  
**ACCOUNTING OFFICER**

\_\_\_\_\_  
**PRINT NAME**

**DATE:**

**MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH:**

1. All transactions are supported by authentic and verifiable source documents.
2. All deposits and receipts have been recorded in the General Ledger of the department and reconciled.
3. All departmental revenue has been paid timeously to the National Revenue Fund.
4. All Cheques/Warrant vouchers/Electronic fund transfer (EFT)/Bank credits have been recorded in the General Ledger of the department and the EFT control account reconciled.
5. The bank adjustment/exception account has been reconciled.
6. All Bank Reconciliations have been performed and reconciling items cleared.
7. All interfaces for the month have taken place and reconciled.
8. All journals have been recorded and authorised on the Financial System of the department.
9. All Inter-departmental balances and debts have been recorded, confirmed, reconciled, and paid within the prescribed or agreed period.
10. All staff debts have been recorded and reconciled.
11. All reporting requirements of Division of Revenue Act (DoRA) have been adhered to.
12. The Budget as per the Estimates of National Expenditure (ENE) or adjusted ENE has been captured on the financial systems as prescribed in the ENE in terms of the Standard Chart of Accounts (SCOA). The Budget on the financial system has been reconciled to the ENE or adjusted ENE.
- 13. Control and Suspense Accounts**
  - 13.1 All supporting documentation are readily available.
  - 13.2 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 supporting documentation.
  - 13.3 Amounts included in control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.
  - 13.4 Reports of uncleared items are provided to the Accounting Officer and followed up on a monthly basis by the Chief Financial Officer.

**NAME OF RESPONSIBLE CLUSTER OFFICIAL:**

Herewith the details of the responsible cluster official:

<b>Name of Cluster</b>	<b>Responsible official</b>	<b>Contact Details</b>
Central Government Administration	Thokozile Motsweni	(012) 315 5233
Financial and Administrative Services	Keitumetsi Malebye	(012) 315 5989
Justice, Crime Prevention and Security	Star Kafu	(012) 315 5763
Social Services	Thomas Matjeni	(012) 315 5792
Economic Services and Infrastructure Development	John Watson	(012) 315 5590

**MONTH-END CLOSURE DATES FOR THE 2016/2017 FINANCIAL YEAR, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT**

<b>ACCOUNTING MONTH</b>	<b>CLOSURE DATES</b>
MARCH 2016 - Reporting to Vulindlela	2016/04/07 (no month/year close transaction)
MARCH 2016 – PRELIMINARY	2016/04/29
APRIL 2016	2016/05/09
MAY 2016	2016/06/07
JUNE 2016	2016/07/07
JULY 2016	2016/08/05
AUGUST 2016	2016/09/07
SEPTEMBER 2016	2016/10/05
OCTOBER 2016	2016/11/07
NOVEMBER 2016	2016/12/07
DECEMBER 2016	2017/01/09
JANUARY 2017	2017/02/07
FEBRUARY 2017	2017/03/07
MARCH 2017 - Reporting to Vulindlela	2017/04/07 no month/year close transaction)
MARCH 2017 – PRELIMINARY	2017/04/28

**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 2016**

**NATIONAL DEPARTMENTS ONLY****SCHEDULE ON THE CLOSURE OF PAYMASTER-GENERAL ACCOUNTS**

<b>ACCOUNTING MONTH</b>	<b>PMG CLOSURE DATE (END OF DAY)</b>	<b>FINAL DATES FOR AVAILABILITY OF BANK STATEMENTS</b>
MARCH 2016	2016/04/01	2016/04/04
APRIL 2016	2016/05/03	2016/05/04
MAY 2016	2016/06/01	2016/06/02
JUNE 2016	2016/07/01	2016/07/04
JULY 2016	2016/08/01	2016/08/02
AUGUST 2016	2016/09/01	2016/09/02
SEPTEMBER 2016	2016/10/03	2016/10/04
OCTOBER 2016	2016/11/01	2016/11/02
NOVEMBER 2016	2016/12/01	2016/12/02
DECEMBER 2016	2017/01/03	2017/01/04
JANUARY 2017	2017/02/01	2017/02/02
FEBRUARY 2017	2017/03/01	2017/03/02
MARCH 2017	2017/04/03	2017/04/04

**PLEASE NOTE:** The final dates for availability of bank statements are subject to:

- ❖ Receiving of daily Statement from South African Reserve Bank (SARB) and cashed Warrant Vouchers from ACB for different CLC centers; and
- ❖ The bank statements will be available on above-mentioned dates after 14h00.

< Insert Departmental Letterhead >

**CONFIRMATION OF THE ACCURACY AND COMPLETENESS OF THE INTERIM FINANCIAL STATEMENTS SUBMITTED TO THE RELEVANT TREASURY**

TO: .....<sup>1</sup> DATE: .....

**INTERIM FINANCIAL STATEMENT FOR THE PERIOD ENDING MARCH 2017<sup>2</sup>**

I hereby acknowledge that the interim financial statements (IFS) of .....<sup>3</sup>, have been submitted to the .....<sup>4</sup> as required in terms of National Treasury Instruction No. 05 of 2015/2016

I acknowledge my responsibility for the accuracy and completeness of the accounting records and the fair presentation of the Interim Financial Statements and confirm, to the best of my knowledge and belief, the following:

- (a) the Interim Financial Statements have been prepared in accordance with the Modified Cash Standards and the relevant guidelines issued by the National Treasury.
- (b) the Interim Financial Statements are complete and accurate.
- (c) all amounts appearing on the Interim Financial Statement have been cast and cross-cast.
- (d) the Interim Financial Statement are free from material misstatements, including omissions; and
- (e) accounting estimates are reasonable in the circumstances.

Yours faithfully

\_\_\_\_\_  
**Accounting Officer**

<sup>1</sup> The letter should be addressed to relevant treasury.

<sup>2</sup> These relate to Interim Financial Statements, as required in terms of paragraph 6.2 of this Treasury Instruction.

<sup>3</sup> Insert the name of the department.

<sup>4</sup> Insert the relevant reference, for example for the National Treasury or the relevant provincial treasury.