

Reference: RCS/C.6

TREASURY CIRCULAR NO 17/2016

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

For information

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 (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 CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (DR R OMAR)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR T HARRIS)
THE CHIEF EXECUTIVE OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (MR D SOUTHGATE) (ACTING)
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 (MS HM DU PREEZ) (ACTING)
THE CHIEF EXECUTIVE OFFICER: CASIDRA (MR M BRINKHUIS)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (DR L MDUNYELWA)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR T SWART) (ACTING)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR M BHAYAT)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR I BLACKIE)
 THE CHIEF FINANCIAL OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (MR H BONESCHANS)
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 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 (MS V LETSWALO)
 THE SENIOR MANAGER: GOVERNMENT MOTOR TRANSPORT (MR J KOEGELENBERG)
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 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 (MS M KORSTEN)
 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 A HARDIEN) (PRO TEM)
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUIS)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MR B VINK)
 THE DIRECTOR: FISCAL POLICY (MS M KORSTEN) (PRO TEM)
 THE DIRECTOR: INFRASTRUCTURE (MR P CHANDAKA)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR T MADONDILE) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MS S CUPIDO) (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 (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)

PROGRAMME AND GUIDELINES FOR THE 2015/16 ANNUAL REPORT PROCESS

PURPOSE

1. To provide Accounting Officers, Accounting Authorities and Chief Financial Officers (CFOs) with a Programme and Guide for Departments and Entities in respect of the 2015/16 Annual Report Process, inclusive of the Annual Financial Statements (AFS). This circular relates to all Treasury and other circulars issued affecting the process for the preparation of the 2015/16 Annual Report.
2. This circular serves to communicate key submission dates and responsibilities for the completion and submission of the Annual Report. It is noted that a number of activities and engagements relating to the Annual Report Process has already commenced.

3. The 2015/16 AFS and Annual Report Programme for Departments and Entities are attached to the circular. Templates with the formats of the confirmation of the accuracy and fair presentation of the Annual Report are included in the Guide for the Preparation of the Annual Report for Departments and Entities, which is also attached to the circular.

DISCUSSION

Departmental and Public Entity Guides for the Preparation of the Annual Report

4. The *Departmental and Public Entity Guides for the Preparation of the Annual Report* for the year ended 31 March 2016, attached to this circular, provides the minimum requirements for information that must be included in the Annual Report. The Annual Report consists of the following five parts:

- Part A: General Information
- Part B: Performance Information
- Part C: Governance
- Part D: Human Resource Management
- Part E: Financial Information

Annexures (also attached to this circular) provide the templates for departments and entities for the confirmation of the accuracy and fair presentation as well as a specimen for the completion of the Annual Report. The *Departmental and Public Entity Guides for the Preparation of the Annual Report* is available on the National Treasury (Office of the Accountant-General) website at:

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

Points to note

5. No changes have been made to the *Departmental and Public Entity Guides for the Preparation of the Annual Report*, barring the errata note to Part D: Human Resource Management. The errata note is also attached.
6. In terms of **Part A: General Information**, the relevant Accounting Officers should please note the requirements regarding entities (public/trading entities and business enterprises) that fall within the responsibilities of the relevant Department/Ministry.
7. Additional documents to be used to compile the 2015/16 Annual Report are the National Development Plan and Audited Annual Financial Statements.

8. The Report of the Accounting Officer should be covered from an operational/strategic perspective as well as a financial perspective. Specific guidance in terms of narrative and table format in this regard is provided in this section.
9. Given the transition of the coordination and administration of the planning and monitoring responsibilities of non-financial performance from the Provincial Treasury to the Department of the Premier, the Provincial Government Budget Office in the Provincial Treasury will provide guidance and support to departments and entities on the Annual Report process and **Parts A and B** of the Annual Report Guideline. Queries in this regard may be directed to Ms Sihaam Nieftagodien or Mr Thurston Marinus. As of 2017/18 the Department of the Premier will take the lead on all responsibilities in respect of the coordination and administration of the planning and monitoring responsibilities as it relates to the strategic and annual performance plans, quarterly performance reports and the performance information aspects of the annual reporting process.
10. The inclusion of the Service Delivery Improvement Plans by the Public Service Regulations as implemented in 2013, is still a requirement to **Part B**. Departments will be assisted with these plans by Ms Tersia Pretorius from the Department of the Premier.
11. The Auditor-General's Report on Predetermined Objectives falls within **Part B: Performance Information** of the Annual Report. In terms of the format of disclosure of this information, reference must be made to the paragraph in the AGSAs report (Reporting on other legal and regulatory requirements) published as Part E (Annual Financial Statements) of the Department's Annual Report.
12. **Linking performance with budgets:** Departments must provide a summary of the actual expenditure in comparison to the adjusted appropriation for both the current year and previous year. The information must be provided at a sub-programme level and must agree to the appropriation statement of the audited financial statements. Reasons for variations should be linked to the information in the organisational environment and the service delivery environment. The department must also report on how expenditure contributed to achievement of outputs.
13. The Finance section in the Department needs to note the Summary of departmental receipts, payments and all transfers including entities. Information regarding Conditional Grants and Donor funding have also been expanded and should be presented in a tabular format. This information needs to agree with the financial information provided in the Annual Financial Statements.

14. **Part C: Governance** deals with a number of governance issues, including risk management, fraud and corruption, conflict of interest, code of conduct, health, safety and environmental issues, portfolio committees, SCOPA resolutions, modifications to audit reports, the internal control unit and internal audit and audit committees and the Audit Committee Reports. Various tables are provided to assist departments in completing this part of the annual report. Due to the nature of governance and the required information in this section, some information must be provided by the Departments themselves whilst the Branch: Corporate Assurance in the Department of the Premier will provide the rest.
15. The Branch Corporate Assurance will assist all departments with Part C specifically sections 2, 3, 11 and 12. The Branch will submit reports in this regard to Accounting Officers by **20 May 2016**.
16. It must be noted that although section 12 of Part C (Audit Committee Report) is co-ordinated by the Branch Corporate Assurance, the actual reports are done by the various audit committees. A draft report is normally only prepared once the committee has reviewed the unaudited financial statements. The Branch will ensure that a provisional draft is prepared for inclusion in the draft annual reports.
17. The Department of the Premier has developed and discussed the template for **Part D: Human Resource Management** with departments and these templates have also been circulated. Further queries regarding the completion of the templates should be directed to Mr Vernon Titus at 021 483-6682 or e-mail at Vernon.Titus@westerncape.gov.za.
18. Guidance on completing **Part E: Financial Information** is contained in the Modified Cash Standard with guidance provided in the Accounting Manual for Departments. These documents can be accessed on the National Treasury (Office of the Accountant-General) website at <http://oag.treasury.gov.za>. Entities must comply with the GRAP reporting framework for 2015/16 as contained in Directive 5 issued by the Accounting Standards Board.
19. The following Circulars (attached) relevant to the Annual Report process include:
 - a. Corporate Services Centre Circular No. 37 of 2015/16; and
 - b. Treasury Circular 11 of 2016.

Submission of the Annual Report

20. In accordance with the National Treasury Guide for the Preparation of the Annual Report, departments and entities must submit the draft Annual Report, including the information on predetermined objectives, to the Auditor-General by **31 May 2016**. The submission will enable the auditors to review the contents of the draft

Annual Report to ensure that its content is consistent with the Annual Financial Statements (AFS).

21. As per the guide, a confirmation letter (Annexure A of the Guide) must be completed by the Accounting Officer to accept responsibility for the accuracy and fair representation of the Annual Report including the performance information, human resource information and the annual financial statements. This letter should also confirm that the Annual Report conforms to a certain set of guidelines.
22. Your attention is further drawn to the submission of printed and electronic copies of the draft Annual Reports before or on the specified dates to the relevant stakeholders which include:
 - The Auditor-General of South Africa (Ms S Adams);
e-mail: SharonneA@agsa.co.za or Tel (021) 528-4159
 - Provincial Treasury: Business Information and Data Management
(Mr PP Pienaar); e-mail: Paul.Pienaar@westerncape.gov.za or
Tel (021) 483-5618
 - Provincial Parliament (Ms J Glass); e-mail: JGlass@wcppp.gov.za or
Tel (021) 487-1677
23. Please note that the programme only focuses on the requirements of the process and critical deadlines as prescribed, directed and guided by the relevant legislation and guidelines and do not describe internal activities within departments and entities to meet the requirements of the process.
24. In order to improve the accuracy of information in the 2015/16 AFS, the Provincial Treasury (Directorate Provincial Government Accounting) requested via Treasury Circular 8 of 2016 that departments and entities submit their AFS on or before Wednesday, **18 May 2016** so that Treasury could review and provide feedback before the final submission to the Auditor-General on 31 May 2016.
25. The Provincial Treasury (Directorate Provincial Government Budget Office) has also made provision to conduct a cursory review of the performance information in the draft Annual Reports before submission on 31 May 2016 to the Auditor-General. This step is intended to assist in improving the accuracy and consistency of performance information in the Annual Report. Departments and entities are therefore requested to submit Parts A and B of the draft Annual Report before or on **25 May 2016** to e-mail: BudgetOffice.ProvincialTreasury@westerncape.gov.za.
26. The validated 4th Quarterly Performance Report including pre-audited numbers for 2015/16 is also due for submission on **25 May 2016**. This information should be submitted to Mr Jacques Barnard: e-mail: BizPerformance@westerncape.gov.za.

Responsibilities for Compiling the Annual Report

27. The annual report of a department or entity is composed of several parts. It is envisaged (although not limited to) that the following directorates/sections within the department or entity will be responsible for the information in the respective sections of the annual report:

Section of Annual Report	Departmental/Entity Responsibility
Part A: General Information	Communications/Strategic Management Section/Ministry/Office of the HOD/Monitoring and Evaluation
Part B: Performance Information	Strategic Management Section/Finance Section (provide cost information)/Monitoring and Evaluation
Part C: Governance	Internal Control Section/Office of the HOD with contributions submitted by the Branch: Corporate Assurance in the Department of the Premier
Part D: Human Resource Management	Human Resource Management
Part E: Financial Information	Chief Financial Officer

28. To facilitate effective communication throughout the Annual Report process, it is required of departments and entities to provide the Provincial Treasury with the names and contact detail of the responsible person for the information in the respective sections by completing the attached Appendix A and returning it to Provincial Treasury by **9 May 2016**. Please submit Appendix A to e-mail BudgetOffice.ProvincialTreasury@westerncape.gov.za.

FURTHER INFORMATION OR ASSISTANCE

29. The coordination of the Annual Report will be jointly managed by the Provincial Treasury (PT) and the Department of the Premier (DotP).

30. Should you require any further information, clarity or assistance on the content of this circular and any issue relating to the preparation and submission of the Annual Report please contact the relevant component using the contact details provided below:

Section of Annual Report	Name	Designation	Contact Information	
			Telephone No	E-mail address
Section1: Introduction	Ms Ronel Slinger or Ms Sihaam Nieftagodien	PT: Provincial Government Budget Office	021 483-4022 021 483-8440	Ronel.Slinger@westerncape.gov.za Sihaam.Nieftagodien@westerncape.gov.za
Section 2: Annual Report				
Part A: General Information	Ms Sihaam Nieftagodien or Mr Thurston Marinus	PT: Provincial Government Budget Office	021 483-8440 021 483-6075	Sihaam.Nieftagodien@westerncape.gov.za Thurston.Marinus@westerncape.gov.za
Part B: Performance Information	Ms Sihaam Nieftagodien or Mr Thurston Marinus	PT: Provincial Government Budget Office	021 483-8440 021 483-6075	Sihaam.Nieftagodien@westerncape.gov.za Thurston.Marinus@westerncape.gov.za
Part B: Service Delivery Improvement Plans	Ms Tersia Pretorius	DotP: Process Design and Improvement	021 466-9556	Tersia.Pretorius@westerncape.gov.za
Part C: Governance (relevant sections as per paragraph 13)	Ms Henriette Robson	DotP: Branch Corporate Assurance	021 483-6276	Henriette.Robson@westerncape.gov.za
Part D: Human Resources Management	Mr Vernon Titus Mr Warren Wilson	DotP: Corporate Services Centre	021 483-6682 021 483-9467	Vernon.Titus@westerncape.gov.za Warren.Wilson@westerncape.gov.za
Part E: Financial Information	Mr Athienarian Reddy	PT: Provincial Government Accounting	021 483-5001	Athienarian.Reddy@westerncape.gov.za

31. Your co-operation in this regard would be highly appreciated.



MR HC MALILA

DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES

DATE: 5 May 2016

**2015/16 AFS AND ANNUAL REPORT PROGRAMME:
PROVINCIAL DEPARTMENTS AND ENTITIES
(PUBLIC/TRADING ENTITIES AND BUSINESS ENTERPRISES)**

ACTIVITY	DATE	RESPONSIBILITY
1. Treasury Circular 8/2016 dated 24 March 2016 on book closure for 2015/16 issued/distributed covering: <ul style="list-style-type: none"> • AFS formats • Suspense Accounts • AFS workshops • Timeframes 	31/03/2016 (Thursday)	PT: Accounting
2. Comparative 2015/16 AFS information submitted to <u>PT: Accounting</u> (Electronic format in Excel template format on CD).	20/04/2016 (Wednesday)	Accounting Officer
3. Treasury Circular 17 of 2016 on the Annual Report Process issued/ distributed covering: <ul style="list-style-type: none"> • Programme for the 2015/16 Annual Report • Timelines • Distribution (copies) 	05/05/2016 (Thursday)	PT: Budget Office; Business Information and Data Management
4. Workshops with officials involved in the compilation of annual financial statements of departments and entities – to discuss pertinent practical issues.	To be arranged in conjunction with departments and entities	PT: Accounting
5. Departments/Entities submit AFS 2015/16 in electronic format in Excel on CD and one hard copy to <u>PT: Accounting</u> [Preliminary review of the AFS to be done by <u>PT: Accounting</u>] DotP: Corporate Assurance will assist departments with sections related to Part C (Audit Committee Reports)	18/05/2016 (Wednesday)	Accounting Officer/ Accounting Authority

ACTIVITY	DATE	RESPONSIBILITY
6. Departments and entities to submit the 2015/16 4th quarter verified and 2015/16 Pre-audit QPR information to <u>DotP: Project and Programme Performance</u> (Mr J Barnard)	25/05/2016 (Wednesday)	Accounting Officers
7. Departments and entities to submit Part A and B of the draft Annual Reports to Provincial Treasury for a technical check before submitting to AGSA by 31 May 2016. Submit to <u>PT: Provincial Government Budget Office</u> (Ms RH Slinger)	25/05/2016 (Wednesday)	Accounting Officers; PT: Provincial Government Budget Office; Business Information and Data Management
8. <i>Head of Provincial Treasury submit Provincial Revenue Fund draft unaudited Annual Financial Statements 2015/16 to <u>PT: Accounting for consolidation of unaudited AFS.</u></i>	31/05/2016 (Tuesday)	PT: Fiscal Policy Directorate (Cash Management)
9. AFS (final plus certificate) submitted to Auditor-General and <u>PT: Accounting</u> (electronic copy on CD and 5 hard copies).	31/05/2016 (Tuesday)	Accounting Officer
10. <u>PT: Accounting</u> Coordinate and submit unaudited financial statements of departments and entities to National Treasury.	31/05/2016 (Tuesday)	PT: Accounting
11. Accounting Officer/Accounting Authority to submit copies (printed and electronic) of draft Annual Reports, inclusive of the Performance information and the draft Report from the Audit committee , with Covering letter to: <ul style="list-style-type: none"> – The <u>Auditor-General</u> (Ms S Adams) – <u>PT: Business Information and Data Management</u> (Mr PP Pienaar) – The <u>Department of the Premier:</u> Corporate Services: People Management - Policy and Planning (Mr V Titus) – <u>Respective MECs</u> 	31/05/2016 (Tuesday)	Accounting Officer/ Accounting Authority
12. PT submits unaudited Annual Consolidated Financial Statements (ACFS) to Auditor-General.	30/06/2016 (Thursday)	Accounting Officer (Head Official): PT

ACTIVITY	DATE	RESPONSIBILITY
13. Submission of the provisional audited AFS to the Audit Committee for final evaluation.	Preferably by 15 July 2016 (Friday) [Refer to Treasury Regulation 3.1.13(c)]	Accounting Officer/ Accounting Authority
14. Audit report issued to Accounting Officers.	29/07/2016 (Friday)	Auditor-General
15. Audited AFS submitted to PT Accounting for consolidation (5 Hard copies and Electronic copy to PT Accounting).	29/07/2016 (Friday) <i>(Subject to the audit reports issued by the AG)</i>	Accounting Officer
16. Coordinate and submit audited financial statements of departments and public entities to National Treasury.	29/07/2016 (Friday) <i>(Subject to the audit reports issued by the AG)</i>	PT: Accounting
17. PRF statements reconciled with the Audited Statements of the departments, submitted to Auditor-General.	08/08/2016 (Monday) 7 days after final audit reports are issued by the Auditor General	PT: Fiscal Policy Directorate (Cash Management)
18. Submission of final ACFS (audited figures) to the Auditor-General.	7 days after final audit reports are issued by the Auditor General <i>(Subject to audited AFS of entities, departments and PRF received)</i>	PT: Accounting
20. Submission of printed Annual Reports, inclusive of audited AFS and Auditor General Report, to the: <ul style="list-style-type: none"> – Executive authority (1 copy), – Auditor-General (10 copies); and – Provincial Treasury (20 copies and electronic copy) must be submitted to <u>PT: Business Information and Data Management</u>. <p>If not possible to submit a finalised printed version, then submit one copy of the official Annual Report signed off by the Accounting Officer. Please submit 20 final copies to Provincial Treasury and 10 final copies to the Auditor-General on 29 September 2016 for tabling end of September.</p>	31/08/2016 (Wednesday)	Accounting Officer/ Accounting Authority
21. Submission of 10 copies of the signed version of the Annual Report to National Treasury including electronic versions.	31/08/2016 (Wednesday)	PT: Business Information and Data Management

ACTIVITY	DATE	RESPONSIBILITY
22. Annual Reports: Submit 60 printed copies to <u>Provincial Parliament</u> along with an accompanied letter in accordance with language policy. Submit any outstanding printed versions and electronic copy to <u>PT: Business Information and Data Management</u> (20 copies); and to the <u>Auditor-General</u> (10 copies).	31/08/2016 (Wednesday) – 29/09/2016 (Thursday)	Executive Authority Provincial Minister and Speaker Tabling Accounting Officer Accounting Authority Submitting outstanding copies
23. Tabling of Annual Reports	30/09/2016 (Friday)	Provincial Parliament
24 PT, CSC and CA information session to Standing Committees.	October 2016	PT: Provincial Government Accounting and Compliance Department of the Premier: Corporate Assurance Department of the Premier: Corporate Services (HR) PT: Accounting PT: Budget Office
25. Table ACFS in Provincial Parliament.	31/10/2016 (Monday)	The Minister of Finance
26. Standing Committees – Annual Reports, Annual Financial Statements and Oversight Review.	October/ November 2016 (as scheduled)	PT Corporate Services Centre as relevant

Designated Accounting Officers must please note that this process outlined above also applies to Public/Trading Entities and Business Enterprises under their control.