

Reference: RCS/C.6

## TREASURY CIRCULAR NO. 23/2017

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  
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 (MR BK SCHREUDER)  
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 (ADV C SMITH)  
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 DIRECTOR: GOVERNMENT MOTOR TRANSPORT (MR A JANSE VAN RENSBURG) (ACTING)  
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 (MS M KORSTEN)  
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)  
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR A DYAKALA) (ACTING)  
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR IG SMITH)  
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR L BRINDERS) (ACTING)  
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)

For information

THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK) (ACTING)  
 THE DIRECTOR: FISCAL POLICY (DR N NLEYA)  
 THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)  
 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) (MR A DYAKALA)  
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)  
 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 RH 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 MAZOMBA)  
 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 2017 TO 31 MARCH 2018

### PURPOSE

- 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 2017	28 July 2017
30 September 2017	30 October 2017
31 December 2017	30 January 2018
31 March 2018	Not required

- To note that Treasury Circular 28 of 2016 dated 15 July 2016 and all relevant supplementary circulars are hereby withdrawn in its entirety.

### BACKGROUND

- In terms of National Treasury (NT) Instruction No. 05 of 2016/17 dated 16 March 2017, paragraph 6.3, (see attached), departments are required to compile and submit IFS within 30 days after the periods ending 30 June 2017, 30 September 2017 and 31 December 2017.
- Furthermore, paragraph 6.4 of the Instruction, states that Departments are not required to complete the IFS for the period ending 31 March 2018.

## **BASIS FOR PREPARATION**

5. The IFS in respect of the three periods for the 2017/18 financial year ending on **30 June 2017, 30 September 2017 and 31 December 2017** respectively, must be prepared based on the final NT 2016/17 AFS template.
6. Departments should note that the 2017/18 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 2017/18 will be based on the final populated Annual Financial Statements (AFS) template of the 2016/17 financial year. Departments are requested to follow the process below:
  - *"Go to the Cover sheet. Select the relevant year and relevant quarter from the drop down menu, i.e. "2017/18" and "Quarter 1".*
  - *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 Appropriation Statement 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 is no Import data button on the Prior Yr TB. The department should check that the amounts are rolled over correctly from the Prior Yr TB to the relevant sheets by running the attached "Import prior year TB Numbers" Macro.*
  - *Import the current year TB into the Current Yr TB sheet and map the relevant items.*
  - *Check that the structure is correct and inform PT where there are discrepancies. Send PT the correct approved structure including where there are transfer of functions and prior year programmes/sub-programmes that 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 is not compulsory for the IFS.

9. **BAS Reports**

The Trial Balance must be drawn from BAS as at 30 June 2017, 30 September 2017, and 31 December 2017 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 8 of 2017 dated 28 March 2017.

13. **GG Vehicles**

For the periods ending 30 June 2017 and 31 December 2017, 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 2017 and 31 December 2017. The information for the period ending 30 September 2017 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
- Certificate signed by AO (Annexure F of NT Instruction No. 05 of 2016/17)
- 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 2018:

**Table 1: IFS process and steps**

No.	Action/step	Responsibility	30 June 2017 Due date	30 September 2017 Due date	31 December 2017 Due date
1.	Submit IFS to PT: Provincial Government Accounting.	Departments	28 July 2017	30 October 2017	30 January 2018
2.	Review the IFS and supporting information submitted for accuracy and completeness and clear with CFO, where required.	Provincial Government Accounting and Compliance	11 August 2017	10 November 2017	9 February 2018
3.	Refer any unresolved issues to the CFO for further attention.	Provincial Government Accounting and Compliance	18 August 2017	17 November 2017	16 February 2018
4.	Conduct an assessment based on the audit file information and IFS and inform CFO of findings.	Provincial Government Accounting and Compliance	25 August 2017	24 November 2017	23 February 2018
5.	Compile and issue assessment report to the AO/CFO.	Provincial Government Accounting and Compliance	31 August 2017	30 November 2017	28 February 2018
6.	Follow up on action plans to address recommendations.	Provincial Government Accounting and Compliance	22 September 2017	26 January 2018	23 March 2018

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

  
**MR A REDDY**

**DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING AND COMPLIANCE**

**DATE:** 11 July 2017



**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 NO. 05 OF 2016/2017**

**MONTH-END CLOSURE PROCEDURES FOR 2017/2018**

**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 require 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 contained in **Annexure B**.

National Treasury Instruction 05 of 2016/2017:

Month - End Closure Procedures for the financial year 2017/2018

---

This certificate must be completed before the closure of each accounting month and must be signed by both the chief financial officer and the accounting officer before its submission to the relevant treasury.

- 3.2. For national departments, the certificate referred to in paragraph 3.1 must be delivered to the National Treasury's Office of the Accountant-General, 17<sup>th</sup> Floor 240 Madiba Street for the attention of the responsible cluster official referred to in **Annexure C**.
  - 3.3. If an accounting officer is unable to comply with any of the minimum prescribed financial performance indicators reflected in **Annexure B**, that accounting officer must report the non-compliance and reasons therefore to the relevant treasury. The aforementioned report must include action plans with timeframes to address the non-compliance with the performance indicators relected in **Annexure B**.
  - 3.4. The month-end closure dates for the 2017/2018 financial year are contained in **Annexure D**. Departments must align these dates with their departmental processes in order to ensure that their month-end closures can occur on or before prescribed dates. The National Treasury will force close any general ledgers that are still open by the closing dates as indicated in **Annexure D**.
  - 3.5. National departments must adhere to the final dates, as contained in **Annexure E**, for closure of their Paymaster General Accounts (PMG). Bank statements on these accounts must also become available on these dates. This information must be used in conjunction with the month-end closure dates.
  - 3.6. National departments must immediately report all unknown or erroneous items arising from banking interfaces to the Office of the Accountant-General either via e-mail to [pmg.safetynet@treasury.gov.za](mailto:pmg.safetynet@treasury.gov.za) or by fax to 012 323 8247.
  - 3.7. Provincial departments must follow the reporting requirements as determined by their respective provincial treasuries and such reports must be submitted to the relevant provincial treasuries no later than the dates indicated in **Annexure D**.
  - 3.8. Provincial departments must immediately report all unknown or erroneous items arising from banking interfaces to their respective provincial treasuries.
- 4. BANK RECONCILIATIONS**
- 4.1. The accounting officer must ensure that his or her department institutes measures to daily detect and resolve unauthorised bank statement transactions.
  - 4.2. All unauthorised bank statement transactions must be followed up and cleared within 30 days of detection.
  - 4.3. The accounting officer must ensure that bank reconciliations are performed at least monthly.
  - 4.4. 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.

National Treasury Instruction 05 of 2016/2017:

Month - End Closure Procedures for the financial year 2017/2018

---

- 4.5. The chief financial officer must provide the accounting officer with a written explanation for all unreconciled transactions that are outstanding for more than 30 days. This explanation must be provided to the accounting officer within 10 days after the end of the month.
- 4.6. Amendments to the Bills of Exchange Act, 1964 (Act No. 34 of 1964) relating to non-transfereble cheques require that departments take care of their warrant vouchers or cheques, whichever applicable.
- 4.7. 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.
- 4.8. Treasury regulations 15.12.4 require that all warrant vouchers and cheques must be crossed "not negotiable" and "not transferable" between parallel lines. The cancellation of crossings is not permitted.

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

- 5.1. The Treasury Regulations 17.1 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 2017/2018 financial year departments must compile interim Financial Statements for the periods ending:
  - (a) 30 June 2017;
  - (b) 30 September 2017; and
  - (c) 31 December 2017.
- 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 2018 but are still required to complete the Annual Financial Statement (year-end) template for the period ending 31 March 2018. 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 **Annexure F**, confirming the accuracy and completeness of the Interim Financial Statements to be submitted.



**National Treasury Instruction 05 of 2016/2017:**

**Month - End Closure Procedures for the financial year 2017/2018**

---

- 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 **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 2017/2018 will be issued by no later than 30 June 2017.
- 7. REPEAL OF TREASURY INSTRUCTION NO. 5 OF 2015/2016**
- This Treasury Instruction hereby repeals the National Treasury Instruction No.5 of 2015/2016.
- 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 2017.
- 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: 16 March 2017**



**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

**ANNEXURE D**

**MONTH-END CLOSURE DATES FOR THE 2017/2018 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 2017- Reporting to Vulindlela	2017/04/07 (no month/year close transaction)
MARCH 2017 – PRELIMINARY	2017/04/28
APRIL 2017	2017/05/08
MAY 2017	2017/06/07
JUNE 2017	2017/07/07
JULY 2017	2017/08/07
AUGUST 2017	2017/09/07
SEPTEMBER 2017	2017/10/05
OCTOBER 2017	2017/11/07
NOVEMBER 2017	2017/12/07
DECEMBER 2017	2018/01/08
JANUARY 2018	2018/02/07
FEBRUARY 2018	2018/03/07
MARCH 2018 - Reporting to Vulindlela	2018/04/06 no month/year close transaction)
MARCH 2018 – PRELIMINARY	2018/04/30

**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 2017

**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 2017	2017/04/03	2017/04/04
APRIL 2017	2017/05/02	2017/05/03
MAY 2017	2017/06/01	2017/06/02
JUNE 2017	2017/07/03	2017/07/04
JULY 2017	2017/08/01	2017/08/02
AUGUST 2017	2017/09/01	2017/09/04
SEPTEMBER 2017	2017/10/02	2017/10/03
OCTOBER 2017	2017/11/01	2017/11/02
NOVEMBER 2017	2017/12/01	2017/12/04
DECEMBER 2017	2018/01/02	2018/01/03
JANUARY 2018	2018/02/01	2018/02/02
FEBRUARY 2018	2018/03/01	2018/03/02
MARCH 2018	2018/04/02	2018/04/03

**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 2018<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 2016/2017

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.