

Reference: RCS/C.6

TREASURY CIRCULAR NO. 25/2017

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)

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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 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: CASIDRA (MR M BRINKHUIS)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (DR L MDUNYELWA)

For information

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MS Z SIWA)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR M BHAYAT)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MS K ZAMA)
 THE CHIEF FINANCIAL OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (MR H BONESCHANS)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS B RUTGERS)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LANGUAGE COMMITTEE (MS B RUTGERS)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE HERITAGE (MS B RUTGERS)
 THE CHIEF FINANCIAL OFFICER: CASIDRA (MR F VAN ZYL)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LIQUOR AUTHORITY (MS V LETSWALO)
 THE DIRECTOR: GOVERNMENT MOTOR TRANSPORT (MR A JANSE VAN RENSBURG) (ACTING)
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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 H MALILA) (PRO TEM)
 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)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MS N SIGWELA) (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)

IN-YEAR MONITORING (IYM) REPORTING FOR PUBLIC ENTITIES (2017/18)

PURPOSE

1. The main purpose of this circular is to inform Accounting Authorities (AAs), Chief Executive Officers (CEOs) and Chief Financial Officers (CFOs) of Schedule 3C and 3D Public Entities as well as the Accounting Officers (AOs) and CFOs of departments, of the reporting requirements for Public Entities in the Province.

BACKGROUND

2. In terms of Chapter 6, Section 54(1) of the Public Finance Management Act, 1999 (Act 1 of 1999) (PFMA), Accounting Authorities must submit to the relevant treasury such information, returns, documents, explanations and motivations as may be prescribed or as the relevant treasury may require.

3. In terms of Chapter 26, 26.1.1 of the National Treasury Regulations (NTR) states that the designated Accounting Officer must ensure that within thirty days of the end of each quarter, the Public Entity submits information on its actual revenue and expenditure up to the end of that quarter as well as a projection of expected expenditure and revenue for the remainder of the current financial year. The information on actual revenue and expenditure shall be determined after taking accruals into account. Also in terms of 26.1.2 of the NTR, the Accounting Authority must report quarterly to the executive authority through the designated Accounting Officer on the extent of compliance to the PFMA and regulations. Any non-compliance must be reported together with reasons for the non-compliance.
4. Further, NTR 30.2.1 regarding the evaluation of performance of Public Entities stipulates that the Accounting Authority of a Public Entity must establish procedures for quarterly reporting to the executive authority in order to facilitate effective performance monitoring, evaluation and corrective action.

DISCUSSION

5. In 2016/17, the National Treasury determined a template, namely the Public Entity In-Year Monitoring (IYM) Reporting model, for the purpose of reporting revenue, expenditure, debt and recoverables to ensure standardisation across provinces. It includes a statement of revenue and expenditure reflecting the budget against actual revenue and expenditure as well as the projections for the remaining quarters. This template will continue to be used in 2017/18 for reporting financial information of Public Entities on a quarterly basis.
6. It must be noted though that the Provincial Public Entity In-Year Monitoring (IYM) Reporting model does not make provision for Financial Accounting reporting purposes; and therefore Annexures E - I enclosed in this Circular must be used for this purpose. To note, different reporting timeframes will be required for this as articulated below.
7. In terms of NTR 26.1.2, the above-mentioned reports are to be submitted to the parent Department of the Public Entity. Upon receipt and assessment of these reports by the parent Departments, the report together with the supporting documentation must be submitted to the Provincial Treasury in terms of the reporting dates in Table 1 and 2 below.

REPORTING REQUIREMENTS AND PROCESS

8. The reporting process and requirements are applicable to all the Public Entities with the exception of the **Provincial Government Business Enterprises** that may submit directly to the Provincial Treasury.

9. The reporting process and requirements has further been distinguished between the (i) Quarterly Public Entity (PE) IYM model and the (ii) Financial Accounting reporting process done in terms of Annexure E - I as follows:

(i) In-Year Monitoring (IYM) Model

Revenue, Expenditure, Debt and Recoverables reporting

10. The IYM reporting model requires Public Entities to provide explanations for deviations above 2 per cent of the budget, which is automatically highlighted in yellow further necessitating the remedial steps to be added.
11. Public Entities are required to populate information regarding debt and recoverables on the Debt and Recoverables sheet, as follows:
- Provide a detailed breakdown of balances of debtor accounts, as well as an age analysis that indicates whether the debts have been in existence for less than 1 year, a period between 1 and 3 years, or for more than 3 years;
 - Provide details of remedial steps taken to address long outstanding debtor accounts. In addition to this, should report on all debtor accounts and expand on the debt cases of a material nature; and
 - Report the following debt types:
 - **Claims recoverable** that arise from payments made on behalf of other persons/parties which are then recoverable from that party. This includes claims recoverable from departmental/entity staff and claims between departments/entities.
 - **Staff debt** that consists of advances/salary/employees debt, subsistence/transport debt, telephone debt, pension debt, tax debt, housing subsidies debt, subsidised car debt, boarding fees/rentals debt, staff bursary debt, fraud debt, etc.
 - **Other debt** that consists of supplier debt, disallowances, state guarantees, breach of contract/bursary debt, debtors, losses, damages and GG accidents debt, and miscellaneous debt, etc.

12. The timeframes for the submission of the quarterly Public Entity (PE) IYM for both the PE and Department is contained in Table 1 below:

Table 1: Revenue, Expenditure and Debt reporting dates

Quarters 2017/18	Public/Trading Entity to the parent department	Parent departments to submit Public Entities final dataset to the Provincial Treasury
1 st Quarter end of June 2017	Tuesday, 25 July 2017	Thursday, 27 July 2017
2 nd Quarter end of September 2017	Wednesday, 11 October 2017	Friday, 13 October 2017
3 rd Quarter end of December 2017	Friday, 12 January 2018	Tuesday, 16 January 2018
4 th Quarter end of March 2018	Friday, 13 April 2018	Tuesday, 17 April 2018

13. It should be noted that the IYM submitted for the period ending March 2018 as part of the fourth quarter reporting should be updated with pre-audited numbers and submitted to the **Provincial Treasury on 31 May 2018**. The pre-audited numbers within the IYM should mirror that of the Pre-audited AFS submitted to the Auditor-General. Furthermore, the Public Entities must submit final audited numbers on **28 September 2018**.

(ii) Financial accounting reporting (Annexure E to I)

14. As mentioned earlier National Treasury's IYM template does not make provision for Financial Accounting reporting requirements, therefore; the Province will continue utilising Annexures E - I for the reporting of the Financial Accounting Information.
15. To ensure uniformity in respect of such certification, a pro forma covering letter has been included. The covering letter must be completed and signed by the CEO/Accounting Authority of the Public Entity, and submitted quarterly to the Provincial Treasury, as per the reporting timeframes in Table 2 below.
16. To ensure the completeness and accuracy of information, Accounting Authorities must certify, on a quarterly basis, compliance to the minimum financial performance indicators.

Financial Performance indicators (Annexure E)

17. Annexure E contains the minimum financial management performance indicators to be complied with on a quarterly basis.
18. If the CFO is unable to comply with any of the minimum prescribed performance indicators of Annexure E; the CFO must provide reasons as well as remedial steps. Action plans with timeframes to address non-compliance should be attached.

Managing of Payables and Receivables (Annexure E (4))

19. Performance indicator numbers 4.1 to 4.8 requires that the CFO or a delegated official should indicate that inter-entity balances and debts have been recorded, reconciled and paid within a prescribed or agreed time/period.

Disallowance/control and suspense accounts (Annexure E (6))

20. All transactions of the entity are supported by authentic and verifiable source documents, clearly indicating the approved accounting allocation.
21. CFOs, as part of their quarterly IYM reporting, must certify that the forecast/projections for the remainder of the year adequately make provision for all amounts not yet cleared from disallowance/control/suspense accounts.
22. Furthermore, on a quarterly basis an analysis should be provided of balances in the disallowance/control and suspense accounts in terms of what it relates to, how old the concerned transactions are and the action to be taken in the clearance thereof.

Trade Creditors/ Payables (Annexure G)

23. Annexure G should be submitted on a quarterly basis with an age analysis of payables balances.

Unauthorised, Irregular, Wasteful and Fruitless Expenditure (Annexure H)

24. The schedule must contain a reconciliation and analysis of unauthorised, irregular, wasteful and fruitless expenditure.

Progress report on Audit findings (Annexure I)

25. The schedule of audit findings must be updated in terms of remedial actions taken to address the issues contained in the Audit Management letter and Audit Reports (external and internal).

26. Table 2 below contains the submission dates for the above financial accounting quarterly reports in respect of the parent Department and the Public Entities. Parent Departments; upon receipt of the aforesaid reports are required to assess, and once satisfied submit to the Provincial Treasury in accordance with the timeframes below.

Table 2: Financial reporting dates

Quarters	Public Entity to submit to the Department	The Department to submit the Public Entities final dataset to the Provincial Treasury
1 st Quarter end of June 2017	Wednesday, 26 July 2017	Friday, 28 July 2017
2 nd Quarter end of September 2017	Wednesday, 25 October 2017	Friday, 27 October 2017
3 rd Quarter end of December 2017	Thursday, 25 January 2018	Monday, 29 January 2018
4 th Quarter end of March 2018	Tuesday, 24 April 2018	Thursday, 26 April 2018

27. It should be noted that the Pre-audited financial accounting report for the 2017/18 financial year must be submitted to the Provincial Treasury on **31 May 2018**. Furthermore, the Public Entities must submit final audited numbers on **28 September 2018**.
28. Furthermore, to note is that the In-Year Monitoring (IYM) reports for Public Entities will be incorporated as part of the Corporate Governance Review and Outlook (CGRO) criteria for expenditure management; therefore, it is of significant importance that the Accounting Officer ensure that reports are submitted to the Provincial Treasury according to the 2017/18 quarterly reporting dates, contained in Table 1 and 2 above.

ACTION REQUIRED

29. The CEO/AA, AO and CFOs of Public Entities and departments are requested to:
- Take note that the content of this circular effective for the IYM reporting quarter ending June 2017.
 - Ensure that the quarterly reports (IYM and Annexure E - I) is signed by the CEO/Accounting Authority and the Chief Financial Officer of the Public Entity for completeness and accuracy; and is submitted together with a copy of the system generated reports for verification on a quarterly basis to the Accounting Officer of the parent Department, who will in turn submit to the Provincial Treasury on the dates as indicated in Table 1 and 2 above.

- Submit the quarterly reports under a covering letter that is signed off by the Accounting Officer before forwarding to Nontyatyambo Zozoba at the Provincial Treasury i.e. electronic via e-mail Nontyatyambo.Zozoba@westerncape.gov.za and the signed hard copies to 7 Wale Street, Room 3-35, Cape Town.



MS JD GANTANA

CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE

DATE: 21 July 2017

Provincial Public Entities Reporting Model 2017/18

Version 1.1

Create / Update data file



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Enquiries:

Andile Msane
Tel: (012) 315-5581
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or

Marumo Maake
Tel: (012) 406-9050
E-mail: Marumo.Maake@treasury.gov.za

View Provincial Treasury Settings

Help

Current level of model ...

Province

Entity

Entity

Entity reporting level settings:

Lock settings:

Number of months open prior to the reporting month:

3

Area:

Locking Date:

Previous Year Actual and Budget Column ...

30 July 2017

Adjusted Budgets excl. post adjustments ...

30 July 2017

Post Adjusted Budgets ...

30 July 2017

Please note that only the provincial treasury may change these settings

Cash flow - Deviations (Previous projections less current situation)																						
Economic classification																						
Current payments																						
Compensation of employees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Goods and services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest and rent on land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies																						
Provinces and municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departmental agencies and accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public corporations and private enterprises	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-profit institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments for capital assets																						
Buildings and other fixed structures	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Specialised military assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software and other intangible assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Of which: Capitalised compensation of employees</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capitalised goods and services</i>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments for financial assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deviations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deviations including accruals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Entity receipts - Deviations (Previous projections less current situation)																						
Tax revenue																						
Non-tax revenue																						
Sales of goods and services other than capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Of which																						
Administration fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales by market establishments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other sales	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Entity revenue other than sales																						
Fines, penalties and forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest, dividends and rent on land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers received																						
Social contributions received (social security funds only)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other government units	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departmental transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Higher education institutions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local non-government donors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Foreign governments and international organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
International donor organisations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sales of capital assets																						
Land and sub-soil assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other capital assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial transactions in assets and liabilities																						
Other non-tax revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total deviations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

I certify that the information provided is in compliance with section 40(4)(a) of the PFMA and Treasury regulation 15.10.2

.....
ACCOUNTING OFFICER

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CONDITIONAL GRANTS AS AT END OF APRIL

	Grant purpose	Budget 2017/18	Adjusted Budget 2017/18	Actual spending to date	% Actual spending to date	Projected outcome	Projected (Over)/under	% Projected (Over)/under	Comments
1	2	3	4	5	6	7	8	9	10
Name of conditional grant									
1									
2									
3									
4									
5									
6									
7									
8									
9									
10									
Total		-	-	-	-	-	-	-	

I certify that the information provided is in compliance with section 40(4)(a) of the PFMA and Treasury regulation 15.10.2

.....
 ACCOUNTING OFFICER

.....

STAFF DEBT AND OTHER DEBT AS AT END OF APRIL

1	2	3	4	5	6	7	8	Age analysis			12
								9	10	11	
Type of debt	Number of cases	Opening balance	Payment received	New debts / accounts raised	Amounts written-off	Interest accrued on debt	Closing balance	Less than 1 year	1 to 3 years	More than 3 years	Details of steps taken to recover outstanding debt
1							-				
2							-				
3							-				
4							-				
5							-				
6							-				
7							-				
8							-				
9							-				
10							-				
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42							-				
43							-				
44							-				
45							-				
46							-				
47							-				
48							-				
49							-				
50							-				
Total	-	-	-	-	-	-	-	-	-	-	

Hide / Unhide unused rows

CLAIMS RECOVERABLE AS AT END OF APRIL

1	2	3	4	5	6	7	8	Age analysis			12
								9	10	11	
Type of claims recoverable	Number of cases	Opening balance	Payment received	New debts / accounts raised	Amounts written-off	Interest accrued on debt	Closing balance	Less than 1 year	1 to 3 years	More than 3 years	Details of steps taken to recover outstanding debt
1							-				
2							-				
3							-				
4							-				
5							-				
6							-				
7							-				
8							-				
9							-				
10							-				
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35							-				
36							-				
37							-				
38							-				
39							-				
40							-				
41							-				
42							-				
43							-				
44							-				
45							-				
46							-				
47							-				
48							-				
49							-				
50							-				
Total	-	-	-	-	-	-	-	-	-	-	

I certify that the information provided is in compliance with section 40(4)(a) of the PFMA and Treasury regulation 15.10.2

.....
ACCOUNTING OFFICER

.....

REASONS FOR DEVIATIONS FROM AVAILABLE FUNDS
EXPENDITURE

Cut-Off = 1.5%

No.	(Over)/Under R'000	(Over)/Under %	Reasons	Remedial steps / Remarks
1 Unit1	-	0.0%		
2	0	-	0.0%	
3	0	-	0.0%	
4	0	-	0.0%	
Total	-	0.0%		
Economic classification				
Current payments	-	0.0%		
Compensation of employees	-	0.0%		
Goods and services	-	0.0%		
Interest and rent on land	-	0.0%		
Transfers and subsidies	-	0.0%		
Provinces and municipalities	-	0.0%		
Departmental agencies and accounts	-	0.0%		
Higher education institutions	-	0.0%		
Foreign governments and international organisations	-	0.0%		
Public corporations and private enterprises	-	0.0%		
Non-profit institutions	-	0.0%		
Households	-	0.0%		
Payments for capital assets	-	0.0%		
Buildings and other fixed structures	-	0.0%		
Machinery and equipment	-	0.0%		
Heritage assets	-	0.0%		
Specialised military assets	-	0.0%		
Biological assets	-	0.0%		
Land and sub-soil assets	-	0.0%		
Software and other intangible assets	-	0.0%		
<i>Of which: Capitalised compensation of employees</i>	-	<i>0.0%</i>		
<i> Capitalised goods and services</i>	-	<i>0.0%</i>		
Payments for financial assets	-	0.0%		
Total	-	0.0%		

ENTITY RECEIPTS

Economic classification	(Over)/Under	(Over)/Under	Reasons	Remedial steps / Remarks
Tax revenue	-	0.0%		
Non-tax revenue	-	0.0%		
Sales of goods and services other than capital assets	-	0.0%		
Entity revenue other than sales	-	0.0%		
Transfers received	-	0.0%		
Sales of capital assets	-	0.0%		
Financial transactions in assets and liabilities	-	0.0%		
Other non-tax revenue	-	0.0%		
Total	-	0.0%		

I certify that the information provided is in compliance with section 40(4)(a) of the PFMA and Treasury regulation 15.10.2

.....
 ACCOUNTING OFFICER

...../...../.....



Casidra SOC Ltd: Financial In-year monitoring as at end of Quarter 1 of 2017/18

Reporting Period: 1 April 2017 to 30 June 2017

(Annexures E , F, G, H, I)

Public Entity:	Casidra SOC Ltd
Reporting Quarter:	Quarter 1
Financial year	2017/18

Casidra SOC Ltd

Chief Financial Officer	
Contact number	
Contact email address	

Provincial Treasury

Contact person	Nontyatyambo Zozoba
Contact number	021 483 8268
Contact email address	Nontyatyambo.Zozoba@westerncape.gov.za

Technical support

Contact person	Pierre Wiese
Contact number	021 483 3210
Contact email address	Pierre.Wiese@westerncape.gov.za

From: Casidra SOC Ltd

Address:

Enquiries:

Telephone:



To: The Provincial Accountant-General
Western Cape Provincial Treasury
Directorate: Provincial Government Accounting Services

For Attention: Mrs Nontyatyambo Zozoba, 3rd Floor, Legislature building, Cape Town

REPORT AS AT END OF QUARTER 1 OF 2017/18

IN YEAR MONITORING (FINANCIAL ACCOUNTING) FOR THE CASIDRA SOC LTD TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 54 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 AND READ WITH TREASURY REGULATION 26.1.1.

Attached herewith please find the certificates of financial compliance (Annexures E , F, G, H, I) to the Financial Management Performance Indicators for the period 1 April 2017 to 30 June 2017.

Chief Financial Officer

Date (dd-mm-yyyy)

Casidra SOC Ltd: Month-end procedures as at end of Quarter 1 of 2017/18

Reporting period: 1 Apr 2017 - 30 Jun 2017

Financial performance indicators

It is hereby certified that the following has been performed:

Select from
drop down

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 and reconciled.	
1.3	The Budget has been captured on the financial system.	
1.4	Material variances of actual cash flow vis-à-vis budgeted amount is reported.	
1.5	All issues identified i.t.o the materiality and significance framework is reported.	
2	Cash, banking and investment	
2.1	All revenue has been deposited timeously in the entity's bank account.	
2.2	Cash flow forecast compiled and confirmed that sufficient cash will be on hand.	
2.3	Bank reconciliations conducted on a daily basis or at least weekly for the reporting month (payments and deposits).	
2.4	Bank reconciliations conducted on a monthly basis with the cash book and all bank exceptions/adjustments/reconciling transactions identified and corrected.	
2.5	Unless exempted by NT, surplus funds are invested with the Corporation for Public Deposits (CPD).	
3	Exception/adjustment/interface/reconciliation	
3.1	All journals have been recorded and authorised on the financial system.	
3.2	Balances and debts have been recorded, reconciled and paid within the prescribed or agreed period.	
4	Payables and Receivables	
4.1	Control measures are in place to ensure that expenditure is in accordance with the approved annual budget.	
4.2	Control measures are in place to ensure that irregular or fruitless and wasteful expenditure are identified and recorded.	
4.3	Control measures are in place to ensure that an effective system of expenditure control is maintained, including procedures for the approval, authorisation, withdrawal and payment of funds.	
4.4	Control measures are in place to ensure that a management, accounting and information system is maintained which –	
(i)	• recognises expenditure when it is incurred;	
(ii)	• accounts for creditors; and	
(iii)	• accounts for payments made;	
(iv)	• recognises revenue in the correct period.	
4.5	The entity has and maintains a system of internal control in respect of creditors and payments.	
4.6	All money owing by the entity be paid within 30 days of receiving the relevant invoice, unless prescribed otherwise for certain categories of expenditure;	
4.7	Any dispute concerning payments due by the entity to another organ of state is disposed of in terms of legislation regulating disputes between organs of state.	
4.8	The available working capital of the department, entity or entity is managed effectively and economically.	
5	Asset management	
5.1	The supply chain management policy of the entity is implemented in a way that is fair, equitable, transparent, competitive and cost-effective.	
5.2	SCM policy is in line with the National Treasury Guideline on SCM procedures.	
5.3	The asset register is updated on a monthly basis and complies with the minimum requirements on the GRAP standards on PPE.	
6	Disallowance/Control and Suspense Accounts	
6.1	All supporting documentation is readily available.	
6.2	Monthly reconciliation of all disallowance, control or suspense accounts is performed and supporting documentation is available.	
6.3	CFO's (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.	
6.4	Amounts included in disallowance, control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.	
6.5	Reports on uncleared items are provided to the Accounting Officer on a monthly basis and follow-up.	
7	Lease Registers Operating/Finance	
7.1	Compile a lease register operating/ finance with the minimum requirements	
7.2	The entity has and maintains a system of internal control in respect of lease payments.	

Comments on items 1 to 7

If an Accounting Authority is unable to comply with any of the prescribed financial performance indicators, the Accounting Authority must promptly report the inability, together with reasons, to the Provincial Treasury (Accounting) and supply action plans with timeframes to address the non-compliance.

Information verified to be an accurate and true reflection.

 Chief Financial Officer

 Date (dd-mm-yyyy)

Casidra SOC Ltd: Suspence accounts as at end of Quarter 1 of 2017/18

Reporting period: 1 Apr 2017 - 30 Jun 2017

Description	Closing balance at 30 Apr 2017	Closing balance at 31 May 2017	Closing balance at 30 Jun 2017	Closing balance at 31 Jul 2017	Closing balance at 31 Aug 2017	Closing balance at 30 Sep 2017	Closing balance at 31 Oct 2017	Closing balance at 30 Nov 2017	Closing balance at 31 Dec 2017	Closing balance at 31 Jan 2018	Closing balance at 28 Feb 2018	Closing balance at 31 Mar 2018	Please explain uncleared balanced older than 90 days
Transaction balances less than 90 days	-	-	-	-	-	-	-	-	-	-	-	-	
Transaction balances older than 90 days	-	-	-	-	-	-	-	-	-	-	-	-	
Total	-	-	-	-	-	-	-	-	-	-	-	-	

Information verified to be an accurate and true reflection.

Chief Financial Officer

Date (dd-mm-yyyy)

Description of payables older than 30 days	Balances older than 30 days	Please explain payables older than 30 days
Total	-	

Information verified to be an accurate and true reflection.

 Chief Financial Officer

 Date (dd-mm-yyyy)

Casidra SOC Ltd: Unauthorised, Irregular, Fruitless & Wasteful Expenditure as at end of Quarter 1 of 2017/18

Reporting period: 1 Apr 2017 - 30 Jun 2017

Irregular Expenditure

	2015/16 R'000	2016/17 R'000	Motivation	
			Details of incident relating to irregular expenditure	Disciplinary steps taken / criminal proceedings
1 Opening balance				
2 Irregular expenditure - 2017/18				
3 Irregular expenditure condoned				
4 Transfer to receivables for recovery				
5 Irregular expenditure awaiting condonement				
Total	-	-		

Fruitless & Wasteful Expenditure

	2015/16 R'000	2016/17 R'000	Motivation	
			Details of incident relating to Fruitless & Wasteful Expenditure	Disciplinary steps taken / criminal proceedings
1 Opening balance				
2 Fruitless & Wasteful expenditure - 2017/18				
3 Fruitless & Wasteful expenditure condoned				
4 Transfer to receivables for recovery				
5 Fruitless & Wasteful expenditure awaiting condonement				
Total	-	-		

Information verified to be an accurate and true reflection.

 Chief Financial Officer

 Date (dd-mm-yyyy)

Casidra SOC Ltd: Issues contained in the Audit reports (AG Report, Management letter, Internal & External audit report) as at end of Quarter 1 of 2017/18

Reporting period: 1 Apr 2017 - 30 Jun 2017

Audit Report Description	Audit Finding	Response by: Casidra SOC Ltd	Audit Finding Rating	Actions Planned / Taken	Progress to date	Responsible official
1						
2						
3						
4						
5						
6						
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Information verified to be an accurate and true reflection.

Chief Financial Officer
