

Reference: RCS/C.6

TREASURY CIRCULAR NO. 34/2017

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 EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER IH MEYER)
THE EXECUTIVE AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MINISTER A BREDELL)
THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER A WINDE)
THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER A WINDE)
THE EXECUTIVE AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MINISTER A MARAIS)
THE EXECUTIVE AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MINISTER A MARAIS)
THE EXECUTIVE AUTHORITY: WESTERN CAPE HERITAGE (MINISTER A MARAIS)
THE EXECUTIVE AUTHORITY: CASIDRA (MINISTER A WINDE)
THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER D PLATO)

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 (MS U BRINK) (ACTING)
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)

For information

THE ACCOUNTING AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MR T ARENDSE)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (PROF G MANEVELDT)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR B FIGAJI)
 THE ACCOUNTING AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (DR J STEGMANN)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MS J MOLELEKI)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE HERITAGE (MR M DLAMUKA)
 THE ACCOUNTING AUTHORITY: CASIDRA (DR L COETZEE)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MR M JONES)
 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)
 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)
 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 (VACANT)
 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)
 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 (MR A THOMAS) (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)

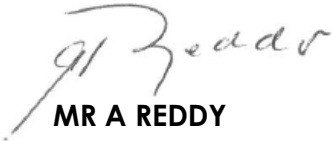
STATUS UPDATE OF PROVINCIAL TREASURY CIRCULARS ISSUED IN RESPECT OF ACCOUNTING

PURPOSE

1. To inform Accounting Officers/Authorities and Chief Financial Officers of departments and entities on the status of Accounting Treasury Circulars issued from 1995 to 2016.
2. To note that Provincial Treasury Circular 04/2015 – Status of Provincial Treasury Circulars issued in respect of Accounting, is hereby withdrawn.

REQUIRED

3. Accounting Officers/Authorities and Chief Financial Officers are required to take cognisance of the status of the active circulars contained in the Annexure A.

A handwritten signature in black ink, appearing to read 'A Reddy', written in a cursive style.

MR A REDDY

ACTING CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING

DATE: 7 November 2017

ANNEXURE A

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
1995	02 of 1995	STANDARD INTEREST RATE ON THE STATE LOANS SECTION 26(1) OF THE EXCHEQUER ACT, 1975 (ACT 66 OF 1975) Amendment 1 to 6 of 1995 Amendment 1 to 12 of 1996 Amendment 1 to 8 1997 Amendment 1 to 9 of 1998 Amendment 1 of 2001 Amendment 1 and 2 of 2002 (Supplementary 8 of 1999); (Supplementary 9 of 1999)		X	#
1996	18 of 1996	REPORT OF THE AUDITOR-GENERAL ON THE APPROPRIATION ACCOUNTS, STATEMENT OF REVENUE AND SCHEDULE OF FIXED STATUTORY AMOUNTS FOR THE FINANCIAL YEAR 1995-96 Amendment 1 and 2 of 1996		X	#
	19 of 1996	AMENDMENT OF THE FINANCIAL HANDBOOK, AMENDMENT 2 OF 1996		X	#
	23 of 1996	AMENDMENT OF THE FINANCIAL HANDBOOK, AMENDMENT 3 OF 1996		X	#
1997	01 of 1997	AMENDMENT OF THE FINANCIAL HANDBOOK Amendment 1 and 5 of 1997 Amendment 1 of 1999		X	#

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
2000	05 of 2000	PRELIMINARY QUESTIONS ON AUDITOR GENERAL'S ANNUAL REPORT; SUPPLEMENTARY PROCEDURE (Supplementary 1 of 2000)		X	#
	17 of 2000	APPOINTMENT AND UTILISATION OF CONSULTANTS/CONSULTANCY SERVICES		X	#
	19 of 2000	FINANCIAL MANAGEMENT SYSTEM; MONTH CLOSURE FOR FINANCIAL YEAR 2000/2001		X	#
	24 of 2000	PROGRESS REPORT ON THE IMPLEMENTATION OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (PFMA)		X	#
	28 of 2000	IMMEDIATE PRIORITIES OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (PFMA) AND THE NATIONAL TREASURY REGULATIONS (NTR'S)		X	#
	30 of 2000	NEW LAWS ON CHEQUES		X	#
	33 of 2000	PUBLIC FINANCE MANAGEMENT ACT, 1999 WORKSHOP (LAUNCH OF SECOND PHASE) ON PRACTICAL ISSUES IN BUDGET MONITORING AND REPORTING		X	#
2001	01 of 2001	2000/2001 ANNUAL FINANCIAL STATEMENT Supplementary 1 of 2001		X	#
	02 of 2001	ASSET MANAGEMENT IN PROVINCIAL DEPARTMENTS		X	#
	04 of 2001	GUARANTEE REQUIRED TO SECURE FINANCING FOR THE PURCHASE OF A MOTOR VEHICLE; IMPLEMENTATION OF AN INCLUSIVE FLEXIBLE REMUNERATION PACKAGE SYSTEM FOR SENIOR MANAGERS (SMS) FROM 1 JANUARY 2001 (Procedures/requirements captured in Circular 6 of 2008)		X	#
	12 of 2001	ASSET MANAGEMENT DISCUSSION PAPER		X	@
	13 of 2001	IMPLEMENTATION PLAN OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999		X	#
	14 of 2001	PUBLIC FINANCE MANAGEMENT ACT, 1999- ONE DAY FOLLOW-UP WORKSHOP FOR CHIEF FINANCIAL OFFICERS (Supplementary 1 of 2001); (Supplementary 2 of 2001)		X	#

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	15 of 2001	IMMEDIATE PRIORITIES OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (PFMA) AND THE NATIONAL TREASURY REGULATIONS (NTR'S)		X	#
	27 of 2001	PROGRESS REPORT ON THE IMPLEMENTATION OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (PFMA) FOR PUBLIC ENTITIES		X	#
	30 of 2001	FINANCIAL MANAGEMENT ACT, 1999- ONE DAY FOLLOW-UP WORKSHOP FOR CHIEF FINANCIAL OFFICERS:		X	#
2002	20 of 2002	PUBLIC FINANCE MANAGEMENT AMENDMENT BILL FOR COMMENT		X	@
	21 of 2002	ISSUES RAISED BY THE AUDITOR-GENERAL IN RESPECT OF FINANCIAL STATEMENTS (Supplementary 1 of 2002)		X	#
	22 of 2002	QUARTERLY REPORT ON OUTSTANDING DEBTORS		X	#
	32 of 2002	EVALUATION OF INTERNAL AUDIT ACTIVITIES AT NATIONAL AND PROVINCIAL GOVERNMENT DEPARTMENTS		X	#
	33 of 2002	REVISION OF REMUNERATION LEVELS OF THE MANUAL FOR THE APPLICATION OF THE SYSTEMS FOR THE ADMINISTRATION OF THE SERVICE BENEFIT PACKAGES FOR OFFICE-BEARERS OF CERTAIN STATUTORY AND OTHER INSTITUTIONS		X	#
	35 of 2002	AN INVITATION OF THE CHIEF FINANCIAL OFFICERS (CFO'S) TO A PLANNING FRAMEWORK AND MTEF WORKSHOP		X	#
	38 of 2002	TCF WORKGROUP ON PFMA IMPLEMENTATION		X	#
	41 of 2002	DELEGATION OF POWERS OF THE TREASURY AS CONTEMPLATED IN SECTION 38 OF THE PUBLIC SERVICE ACT (PSA), 1994 (ACT NO 103 OF 1994)	X		
	44 of 2002	GUIDELINES REGARDING THE STRUCTURING OF THE CHIEF FINANCIAL OFFICER (CFO) FUNCTION	X		

- Relevant application period lapsed

* - Replaced by Treasury Circular

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Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
2003	02 of 2003	NORMATIVE MEASURES FOR FINANCIAL MANAGEMENT (PHASE 1; PERFECTING THE BASICS)		X	#
	06 of 2003	GUIDE ON THE CERTIFICATION OF PAY SHEETS AND OTHER PERSAL SALARY PROCESSING REPORTS, ROLE PLAYERS AND THEIR RESPONSIBILITIES	X		
	09 of 2003	2002/2003 ANNUAL FINANCIAL STATEMENTS		X	#
	12 of 2003	SECTOR SPECIFIC WORKSHOP FOR CHIEF FINANCIAL OFFICERS AND PROVINCIAL TREASURIES		X	#
	13 of 2003	INTERNAL AUDIT; FUNCTION SHIFTS POSITION PAPER		X	#
	14 of 2003	ANNUAL REPORTS FOR THE 2002/03 FINANCIAL YEAR		X	#
	15 of 2003	ANNUAL FINANCIAL STATEMENTS YEAR ENDED 31 MARCH 2003		X	#
	16 of 2003	MONTH CLOSURE PROCEDURES FOR 2002/03 TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT		X	#
	26 of 2003	ACCOUNTING STANDARD BOARDS; EXPOSURE DRAFTS (Supplementary 1 of 2003)		X	@
	31 of 2003	WORKSHOP BY NATIONAL TREASURY; IMPLEMENTATION OF THE NEW ECONOMIC FORMAT AND STANDARD CHAT OF ACCOUNTS		X	#
	33 of 2003	FINANCIAL ACCOUNTING PRACTICE; ASSESSMENT OF SELECTED ISSUES		X	#
	34 of 2003	CHIEF FINANCIAL OFFICERS FORUM MEETING, 2004		X	#
	39 of 2003	ACCOUNTING OF TRANSACTIONS: DEFERRED PAYMENTS	X		
	46 of 2003	NORMATIVE MEASURES FOR FINANCIAL MANAGEMENT (PHASE 1 PERFECTING THE BASICS)		X	#

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
2004	09 of 2004	STANDARD CHART OF ACCOUNTS: ITEM ADDITION REQUESTS		X	#
	10 of 2004	MIGRATION OF TRADE ACCOUNTS TO TRADING ENTITIES		X	#
	11 of 2004	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFTS		X	@
	13 of 2004	PRESCRIBED CONVERSION PROCEDURE FROM FMS TO BAS AND FROM BAS TO BAS		X	#
	28 of 2004	TRAINING ON ASSET MANAGEMENT GUIDELINE, GRAP STANDARDS 1, 2 AND 3 AS WELL AS ANNUAL FINANCIAL STATEMENTS FORMATS FOR THE 2004/2005 FINANCIAL YEAR-END		X	#
	42 of 2004	GUIDELINES: 2003/04 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	42 of 2004	GUIDELINES FOR FINANCIAL YEAR END 2003/04: REPORT BACK OF CONCERNS (Supplementary 1 of 2004)		X	#
2005	03 of 2005	INTERNAL AUDIT QUARTERLY NEWSLETTER		X	#
	15 of 2005	FINANCIAL MANAGEMENT REVIEW 2004 (WORKING PAPER)		X	#
	15 of 2005	FINANCIAL MANAGEMENT REVIEW 2004 (WORKING PAPER) (Supplementary 1 of 2005)		X	#
	18 of 2005	MONTH CLOSURE PROCEDURES FOR 2005/2006, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999		X	#
	18 of 2005	MONTH CLOSURE PROCEDURES FOR 2005/2006, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (Supplementary 2 of 2005)		X	#
	20 of 2005	ACCOUNTING TREATMENT: DONATIONS TO MALI PROJECT		X	#
	22 of 2005	INCLUSION OF MINOR ASSETS IN THE OPENING BALANCE OF ANNEXURE 4 OF THE SPECIMEN ANNUAL FINANCIAL STATEMENTS FOR PROVINCIAL DEPARTMENTS		X	#
	23 of 2005	DRAFT PRACTICE NOTES ON ACCOUNTING ENTRIES FOR GUIDE ON BAD DEBT, WRITE-OFF OF BAD DEBTS AND INTER-ENTITY TRANSACTIONS		X	@

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	25 of 2005	PROVINCIAL GOVERNMENT WESTERN CAPE ANNUAL CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2004		X	#
	26 of 2005	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFTS 18 TO 20 AND DISCUSSION PAPER 1 AND 2.		X	@
	29 of 2005	ANNUAL FINANCIAL STATEMENTS OF DEPARTMENTS, PUBLIC ENTITIES AND TRADING ENTITIES: 2004/05		X	#
	35 of 2005	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFTS 21 TO 24		X	@
	40 of 2005	CHIEF FINANCIAL OFFICERS FORUM MEETINGS - 2006		X	#
	42 of 2005	GUIDELINES: 2004/05 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	43 of 2005	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 25		X	@
	44 of 2005	PROVINCIAL GOVERNMENT WESTERN CAPE ANNUAL CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2005		X	#
2006	05 of 2006	REGISTER OF OPERATING LEASE AGREEMENTS	X		
	06 of 2006	GUIDELINES: 2005/06 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	08 of 2006	MANAGEMENT OF SUSPENSE ACCOUNTS		X	* TC 29 of 2015
	17 of 2006	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 26 AND 27		X	@
	18 of 2006	MONTH-END CLOSURE PROCEDURES FOR 2006/07, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999.		X	#
	28 of 2006	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 31,32,33 AND 35		X	@
	33 of 2006	MONTHLY IN YEAR MONITORING (IYM) FOR TRADING ENTITIES TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 40 OF THE PUBLIC FINANCE ACT, 1999.		X	#
	34 of 2006	WESTERN CAPE FINANCIAL GOVERNANCE REVIEW AND OUTLOOK 2005		X	#
	35 of 2006	FINANCIAL ACCOUNTANT FORUM MEETINGS-2007		X	#

- Relevant application period lapsed

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Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	37 of 2006	PROVINCIAL GOVERNMENT WESTERN CAPE ANNUAL CONSOLIDATES FINANCIAL INFORMATION FOR THE YEAR ENDED 31 MARCH 2006.		X	#
	38 of 2006	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 28,29 AND 34		X	@
2007	03 of 2007	AUDIT INFORMATION FILE: 2006/07 AFS		X	#
	04 of 2007	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 36		X	@
	06 of 2007	GUIDELINES: 2006/07 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	10 of 2007	ACCOUNTING OF AND REPORTING ON IMMOVEABLE ASSETS (Supplementary 1 of 2007)	X		
	19 of 2007	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 37		X	@
	21 of 2007	STANDARD CHART OF ACCOUNTS (SCOA) CLASSIFICATION CIRCULAR 2 OF 2007/08	X		
	27 of 2007	GUIDELINES FOR THE MONTHLY DEPARTMENTAL BAS/LOGIS RECONCILIATION		X	* TC 39 of 2007
	32 of 2007	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 3 OF 2007/08	X		
	38 of 2007	IN YEAR MONITORING (IYM): MONTHLY REPORTING OF AMOUNTS IN SUSPENSE ACCOUNTS THAT MAY FORM A CHARGE AGAINST THE VOTE.		X	#
	39 of 2007	TREASURY CIRCULAR 39/2007 IS ISSUED AS A REPLACEMENT OF A DUPLICATED PROVINCIAL TREASURY CIRCULAR NUMBER 27/2007 DATED 1 OCTOBER 2007. REPORTING REQUIREMENTS OF THIS CIRCULAR REMAIN EFFECTIVE FROM SEPTEMBER 2007 GUIDELINES FOR THE MONTHLY DEPARTMENTAL BAS/LOGIS (Supplementary 1 of 2008)	X		
43 of 2007	ACCOUNTING STANDARDS BOARD: DISCUSSION PAPER 3		X	@	
44 of 2007	FINANCIAL ACCOUNTANT FORUM MEETINGS - 2008		X	#	

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Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
2008	01 of 2008	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 4 OF 2007/08	X		
	06 of 2008	CONSOLIDATION OF EXISTING ADMINISTRATIVE AND ACCOUNTING REPORTING GUIDELINES IN RESPECT OF STATE GUARANTEES	X		
	09 of 2008	WESTERN CAPE PROVINCIAL GOVERNMENT ANNUAL CONSOLIDATED FINANCIAL INFORMATION FOR THE YEAR ENDED 31 MARCH 2007		X	#
	10 of 2008	GUIDELINES: 2007/08 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	12 of 2008	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 44 & DISCUSSION PAPER 4		X	@
	14 of 2008	NATIONAL TREASURY PRACTICE NOTE 2 OF 2008/09: MAXIMUM AMOUNTS OF GUARANTEES TO SECURE FINANCING FOR THE PURCHASE OF A MOTOR VEHICLE (Supplementary 1 of 2008) <i>(Should have been issued as Supplementary 1 of 2008 in respect of TC 6 of 2008)</i>	X		
	15 of 2008	PAYMENTS MADE ON BAS: INFORMATION PROVIDED IN THE "SOURCE DOCUMENTS DATE" FIELD FOR THE MONITORING OF PAYMENTS MADE AFTER 30 DAYS FROM RECEIPT OF INVOICE. (Procedures/requirements captured in Circular 35 of 2014)		X	#
	18 of 2008	MONTH-END CLOSURE PROCEDURES FOR 2008/09 TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 (Supplementary 1 of 2008)		X	#
	19 of 2008	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 1 OF 2008/09	X		
	20 of 2008	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 2 OF 2008/09	X		
	21 of 2008	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 3 OF 2008/09	X		

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Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	22 of 2008	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFTS 45, 46, 48 & GUIDELINE ON ACCOUNTING FOR PUBLIC PRIVATE PARTNERSHIPS		X	@
	23 of 2008	GUIDELINES FOR THE MONTHLY DEPARTMENTAL BAS/ PERSAL RECONCILIATION	X		
	25 of 2008	DISCLOSURE OF RELATED PARTY TRANSACTION IN THE ANNUAL FINANCIAL STATEMENTS OF PROVINCIAL TRADING AND PUBLIC ENTITIES		X	#
	27 of 2008	WESTERN CAPE FINANCIAL GOVERNANCE REVIEW AND OUTLOOK 2007		X	#
	30 of 2008	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 49		X	@
	31 of 2008	IMPLEMENTATION OF NEW STANDARDS ON GRAP ON 1 APRIL 2009		X	#
	36 of 2008	GUIDELINES FOR THE MONTHLY DEPARTMENTAL BAS/LOGIS RECONCILIATION ON MINOR ASSETS.	X		
	39 of 2008	NATIONAL TREASURY PRACTICE NOTE NO. 4 OF 2008/09: IRREGULAR EXPENDITURE		X	* TC 20 of 2015
	40 of 2008	INTER-DEPARTMENTAL AND -GOVERNMENTAL RECEIVABLES AND PAYABLES		X	* TC 42 of 2013
	45 of 2008	ACCOUNTING STANDARDS BOARD ANNUAL REPORT 2007/08 AND UPDATE ON THE STANDARDS OF GRAP ON CD		X	#
2009	01 of 2009	CHIEF FINANCIAL OFFICER'S FORUM MEETINGS - 2009		X	#
	02 of 2009	AUDIT INFORMATION FILE: 2008/09 ANNUAL FINANCIAL STATEMENTS		X	#
	03 of 2009	FINANCIAL ACCOUNTANT FORUM MEETINGS-2009		X	#
	04 of 2009	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 6 OF 2008/09	X		
	07 of 2009	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 7 OF 2008/09	X		

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	08 of 2009	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFTS 53,54 AND 55		X	@
	13 of 2009	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 1 OF 2009/10	X		
	14 of 2009	WESTERN CAPE PROVINCIAL GOVERNMENT ANNUAL CONSOLIDATED FINANCIAL INFORMATION FOR THE YEAR ENDED 31 MARCH 2008		X	#
	15 of 2009	GUIDELINES: 2008/09 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	16 of 2009	AUDIT INFORMATION FILE: 2008/09 ANNUAL FINANCIAL STATEMENTS		X	#
	19 of 2009	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 3 OF 2009/10	X		
	22 of 2009	WESTERN CAPE PROVINCIAL GOVERNMENT FINANCIAL GOVERNANCE REVIEW AND OUTLOOK 2008		X	#
	28 of 2009	IMPLEMENTATION OF STANDARDS OF GENERALLY RECOGNISED ACCOUNTING PRACTICES EFFECTIVE FROM 1 APRIL 2009		X	#
	31 of 2009	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 59		X	@
	32 of 2009	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 60		X	@
	35 of 2009	PROPOSED QUALIFICATION REQUIREMENTS FOR ACCOUNTING PERSONNEL		X	#
	39 of 2009	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 4 AND 5 OF 2009/10	X		
	41 of 2009	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 61		X	@
	42 of 2009	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 62		X	@
	44 of 2009	2008/09 ANNUAL FINANCIAL STATEMENTS AUDIT ISSUES (URGENT ATTENTION)		X	#
	48 of 2009	MONTH-END CLOSURE PROCEDURES FOR 2009/10 ¹ TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999		X	#
	53 of 2009	ACCOUNTING STANDARDS BOARD: EXPOSURE DRAFT 65 AND 66		X	@

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	54 of 2009	SELF FUNDED SCOA TRAINING TO BE PRESENTED BY PUBLIC ADMINISTRATION LEADERSHIP AND MANAGEMENT ACADEMY (PALAMA).		X	#
	56 of 2009	SUBMISSION OF INTERIM FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2009 (PE)		X	#
	57 of 2009	INTERIM ANNUAL FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 SEPTEMBER 2009		X	#
	61 of 2009	STANDARDS OF GRAP: TRAINING NEEDS ANALYSIS FOR ACCOUNTING OFFICIALS		X	#
2010	01 of 2010	ACCOUNTING STANDARDS BOARD (ASB) - PROPOSED APPENDIX TO DIRECTIVE 5: GRAP REPORTING FRAMEWORK FOR 2010/2011 (EXPOSURE DRAFT 67)		X	@
	07 of 2010	FINANCIAL GOVERNANCE REVIEW & OUTLOOK 2009		X	#
	09 of 2010	GUIDELINES: 09/10 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENT		X	#
	11 of 2010	STANDARD CHART OF ACCOUNTS (SCOA) NATIONAL TREASURY CLASSIFICATION CIRCULAR 1 OF 2010/11	X		
	12 of 2010	ACCOUNTING STANDARDS BOARD (ASB) - AMENDMENTS TO DIRECTIVES 2 TO 4 PRESCRIBING THE TRANSITIONAL PROVISIONS FOR THE STANDARD OF GRAP ON PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS (GRAP 19) (EXPOSURE DRAFT 69)		X	@
	13 of 2010	ACCOUNTING STANDARDS BOARD (ASB) - CONSULTATION PAPER ON REPORTING ON THE LONG-TERM SUSTAINABILITY OF PUBLIC FINANCES (EXPOSURE DRAFT 68)		X	@
	18 of 2010	ACCOUNTING STANDARDS BOARD (ASB) -INTERN PUBLIC SECTOR ACCOUNTING STANDARDS ON SERVICE CONCESSION ARRANGEMENTS: GRANTOR (EXPOSURE DRAFT 71)		X	@
	19 of 2010	ACCOUNTING STANDARDS BOARD (ASB) - PROPOSED AMENDMENTS TO DIRECTIVE 5 DETERMINING THE GRAP REPORTING FRAMEWORK (EXPOSURE DRAFT 72)		X	@
	20 of 2010	AUDIT INFORMATION FILE: 2009/10 ANNUAL FINANCIAL STATEMENTS (DEPTS)		X	#
	21 of 2010	AUDIT INFORMATION FILE: 2009/10 ANNUAL FINANCIAL STATEMENTS (PE)		X	#

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	23 of 2010	WESTERN CAPE PROVINCIAL GOVERNMENT ANNUAL CONSOLIDATED FINANCIAL INFORMATION FOR THE YEAR ENDED 31 MARCH 2009		X	#
	26 of 2010	ANNUAL FINANCIAL STATEMENT ISSUES 2009/10: CLARITY PROVIDED		X	#
	34 of 2010	SUBMISSION OF INTERIM FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2010		X	#
	36 of 2010	REQUEST FOR QUARTERLY REPORTING ON COMMITMENTS AND ACCRUALS		X	@
	37 of 2010	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 SEPTEMBER 2010		X	#
	39 of 2010	ACCOUNTING STANDARDS BOARD- RELATED PARTY DISCLOSURES (EXPOSURE DRAFT 79)		X	@
	40 of 2010	ACCOUNTING STANDARDS BOARD SEGMENT REPORTING (EXPOSURE DRAFT 78)		X	@
	41 of 2010	ACCOUNTING STANDARDS BOARD TRANSITIONAL PROVISIONS FOR GRAP 25 EMPLOYEE BENEFITS (EXPOSURE DRAFT 80)		X	@
	42 of 2010	AUDIT INFORMATION FILE: INTERIM FINANCIAL STATEMENTS FOR PERIOD ENDING 30 SEPTEMBER 2010		X	#
	44 of 2010	ACCOUNTING STANDARDS BOARD (ASB) PROCESS FOR THE DEVELOPMENT OF STANDARDS ON GRAP (DISCUSSION PAPER 6)		X	@
	45 of 2010	ACCOUNTING STANDARDS BOARD (ASB) – COMPARISON OF STANDARDS OF GRAP TO THE INTERNATIONAL FINANCIAL REPORTING STANDARD FOR SMALL AND MEDIUM-SIZED ENTITIES (DISCUSSION PAPER 5)		X	@
2011	01 of 2011	CHIEF FINANCIAL OFFICER'S FORUM MEETINGS - 2011		X	#
	02 of 2011	FINANCIAL ACCOUNTANT FORUM MEETINGS - 2011		X	#
	03 of 2011	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31 DECEMBER 2010		X	#
	06 of 2011	ACCOUNTING STANDARDS BOARD (ASB) - INVITATION TO COMMENT ON THE IPSASB CONCEPTUAL FRAMEWORK PROJECT (EXPOSURE DRAFT 83)		X	@
	07 of 2011	ACCOUNTING STANDARDS BOARD (ASB) - TRANSITIONAL PROVISIONS FOR INITIAL ADOPTION OF GRAP 104 FINANCIAL INSTRUMENTS (EXPOSURE DRAFT 81)		X	@

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	08 of 2011	GUIDELINES: 2010/11 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	@
	09 of 2011	BASIC ACCOUNTING HANDBOOK FOR GOVERNMENT DEPARTMENTS		X	#
	11 of 2011	IMPLEMENTATION OF STANDARDS OF GENERALLY RECOGNISED ACCOUNTING PRACTICES EFFECTIVE FROM 1 APRIL 2012		X	#
	12 of 2011	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 9 OF 2011	X		
	15 of 2011	ANNUAL FINANCIAL STATEMENTS 2010/11: GUIDANCE ON THE ACCOUNTING AND DISCLOSURE OF GOVERNMENT GARAGE VEHICLE TRANSACTIONS		X	#
	16 of 2011	AUDIT INFORMATION FILE: 2010/11 ANNUAL FINANCIAL STATEMENTS (DEPTS.)		X	#
	17 of 2011	AUDIT INFORMATION FILE: 2010/11 ANNUAL FINANCIAL STATEMENTS (PE)		X	#
	19 of 2011	ACCOUNTING STANDARDS BOARD (ASB) - INVITATION TO COMMENT ON THE REVISIONS TO THE PREFACE TO THE STANDARDS OF GRAP AND THE PREFACE TO INTERPRETATIONS OF STANDARDS OF GRAP (EXPOSURE DRAFT 84)		X	@
	21 of 2011	ANNUAL FINANCIAL STATEMENTS 2010/11: DISCLOSURE OF CASH AND CASH EQUIVALENTS		X	* TC 15 of 2015
	23 of 2011	REQUEST FOR QUALIFICATION INFORMATION		X	#
	27 of 2011	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2011 TO 31 MARCH 2012		X	#
	29 of 2011	STANDARD CHART OF ACCOUNTS (SCOA): NATIONAL TREASURY CLASSIFICATION CIRCULAR 10 OF 2011	X		
	30 of 2011	ANNUAL FINANCIAL STATEMENT 2010/11: GUIDANCE ON THE ACCOUNTING AND DISCLOSURE REQUIREMENTS FOR PERMANENTLY ALLOCATED GOVERNMENT GARAGE VEHICLES		X	#
	31 of 2011	GUIDANCE ON THE ACCOUNTING AND DISCLOSURE OF GOVERNMENT VEHICLE TRANSACTIONS		X	#
	34 of 2011	MACRO FOR INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2011 TO 31 MARCH 2012		X	#
	35 of 2011	ACCOUNTING STANDARDS BOARD (ASB) - INVITATION TO COMMENT ON THE PROPOSED TRANSITIONAL PROVISIONS FOR THE INITIAL ADOPTION OF THE STANDARDS OF GRAP (EXPOSURE DRAFT 85)		X	@

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	38 of 2011	NATIONAL TREASURY-INVENTORY QUESTIONNAIRE		X	#
	42 of 2011	ACCOUNTING STANDARDS BOARD (ASB)- INVITATION TO COMMENT ON THE PROPOSED TRANSITIONAL PROVISIONS FOR THE INITIAL ADOPTION OF THE STANDARDS OF GRAP ON RELATED PARTY DISCLOSURE (EXPOSURE DRAFT 86)		X	@
	47 of 2011	SUBMISSION OF INTERIM/STATEMENTS AS AT 30 SEPTEMBER 2011 (ENTITIES)		X	#
	48 of 2011	ACCOUNTING STANDARDS BOARD (ASB) - INVITATION TO COMMENT ON THE PROPOSAL TO EXTEND THE APPLICATION OF STANDARDS OF GRAP TO TRADING ENTITIES (ED 87)		X	@
	49 of 2011	AUDIT INFORMATION FILE: INTERIM FINANCIAL STATEMENTS FOR THE PERIOD ENDING 30 SEPTEMBER 2011		X	#
	50 of 2011	2011/2012 FINANCIAL YEAR INTERIM ARRANGEMENT: GUIDANCE ON THE ACCOUNTING AND DISCLOSURE REQUIREMENTS OF DAILY TARIFF EXPENDITURE RELATING TO PERMANENTLY ALLOCATED GOVERNMENT GARAGE VEHICLES		X	#
	55 of 2011	FINANCIAL GOVERNANCE REVIEW AND OUTLOOK 2011: ASSESSMENT REVIEW AND CONSULTATION PROCESS		X	#
	57 of 2011	ACCOUNTING STANDARDS BOARD (ASB) - INVITATION TO COMMENT ON THE IMPROVEMENTS AND INTERPRETATION OF STANDARDS OF GENERALLY RECOGNISED ACCOUNTING PRACTICE (EXPOSURE DRAFT 88, 90 AND 91)		X	@
	59 of 2011	MONTH-END CLOSURE PROCEDURE FOR 2011/12, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 40 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999		X	#
	64 of 2011	FINANCIAL ACCOUNTANT FORUM MEETINGS 2012		X	#
	65 of 2011	CHIEF FINANCIAL OFFICER'S FORUM MEETINGS-2012		X	#
	66 of 2011	FINANCIAL GOVERNANCE REVIEW & OUTLOOK 2011		X	#
	68 of 2011	MONTHLY MONITORING OF INVOICES NOT SETTLED WITHIN 30 DAYS FROM DATE OF RECEIPT TO COMPLY WITH TREASURY REGULATION 8.2.3		X	* TC 17 of 2013

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
2012	02 of 2012	ACCOUNTING STANDARDS BOARDS (ASB)- INVITATION TO COMMENT ON THE INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARDS BOARD'S (IPSASB) PROPOSED RECOMMENDED PRACTICE GUIDELINE: REPORTING ON LONG-TERM SUSTAINABILITY OF A PUBLIC SECTOR ENTITY'S FINANCES (ASB EXPOSURE DRAFT 92)		X	@
	06 of 2012	ACCOUNTING STANDARDS BOARD (ASB) - INVITATION TO COMMENT ON PROPOSED GRAP REPORTING FRAMEWORK FOR 2012/13 AND AMENDMENTS TO DIRECTIVE 5 (EXPOSURE DRAFT 94)		X	@
	11 of 2012	ESTABLISHING A PROVINCIAL TREASURY HELPDESK	X		
	12 of 2012	GUIDELINES: 2011/12 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	13 of 2012	AUDIT INFORMATION FILES: 2011/12 ANNUAL FINANCIAL STATEMENT (DEPTS)		X	#
	15 of 2012	AUDIT INFORMATION FILE: 2011/12 ANNUAL FINANCIAL STATEMENTS (PE)		X	#
	22 of 2012	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2012 TO 31 MARCH 2013		X	#
	23 of 2012	ANNUAL FINANCIAL STATEMENTS 2011/12; REQUIREMENTS FOR THE ACCOUNTING AND DISCLOSURE OF "PERMANENTLY ALLOCATED" GOVERNMENT VEHICLES		X	#
	24 of 2012	MONTH-END CLOSURE PROCEDURES FOR 2012/13, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 40 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999		X	#
	25 of 2012	ANNUAL FINANCIAL STATEMENTS 2011/12: REQUIREMENTS FOR THE ACCOUNTING AND DISCLOSURE OF "PERMANENTLY ALLOCATED" GOVERNMENT VEHICLES		X	* TC 33 of 2012
	28 of 2012	ANNUAL FINANCIAL STATEMENTS 2011/12: DISCLOSURE REQUIREMENTS IRO CONTRACTS AWARDED IN THE ABSENCE OF TAX CLEARANCE CERTIFICATES		X	#
	33 of 2012	ANNUAL FINANCIAL STATEMENTS 2011/12: REQUIREMENTS FOR THE ACCOUNTING AND DISCLOSURE OF "PERMANENTLY ALLOCATED" GOVERNMENT VEHICLES (Supplementary 1 of 2012)		X	#
	35 of 2012	CORPORATE GOVERNANCE REVIEW AND OUTLOOK 2012 - ACHIEVING CLEAN AUDITS (Supplementary 1 of 2015)	X		

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	43 of 2012	ANNUAL FINANCIAL STATEMENTS 2012/13: REQUIREMENTS FOR THE ACCOUNTING AND DISCLOSURE OF FINANCE LEASES IN DEPARTMENTS (Supplementary 1 of 2013)	X		
2013	02 of 2013	CHIEF FINANCIAL OFFICER'S (CFO) FORUM MEETINGS - 2013		X	#
	03 of 2013	FINANCIAL ACCOUNTANT FORUM MEETINGS 2013		X	#
	07 of 2013	AUDIT INFORMATION FILES: 2012/13 ANNUAL FINANCIAL STATEMENTS		X	#
	08 of 2013	RE-IMPLEMENTATION OF BAS/SCOA 2013/14	X		
	11 of 2013	GUIDELINES: 2012/13 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	17 of 2013	MONTHLY MONITORING OF INVOICES SETTLED WITHIN 30 DAYS FROM DATE OF RECEIPT TO COMPLY WITH TREASURY REGULATION 8.2.3		X	* TC 35 of 2014
	19 of 2013	MONTH-END CLOSURE PROCEDURES FOR 2013/14, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 40 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999		X	#
	20 of 2013	ACCOUNTING OFFICERS REPORT: SCOPA REQUEST FOR ADDITIONAL INFORMATION <i>(Incorporated in the Annual Report Guide)</i>		X	@
	22 of 2013	STANDARD CHART OF ACCOUNTS: INFORMATION SESSIONS TO BE HELD DURING JUNE 2013		X	#
	28 of 2013	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2013 TO 31 MARCH 2014 (Supplementary 1 of 2013); (Supplementary 1 of 2014)		X	#
30 of 2013	ANNUAL CONSOLIDATED FINANCIAL STATEMENTS (ACFS) FOR 2012/13: INPUTS TO BE SUBMITTED BY PROVINCIAL ENTITIES		X	#	

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	33 of 2013	SCOA CLASSIFICATION CIRCULARS ISSUED BY NATIONAL TREASURY – A - SCOA CC 1: CHANGES TO SCOA – VERSION 4 B - SCOA CC 2: CLASSIFICATION OF FINANCE AND OPERATING LEASE PAYMENTS IN SCOA C - SCOA CC 3: CLASSIFICATION OF INVENTORY AND CONSUMABLES IN SCOA D - SCOA CC 4: ADJUSTMENTS TO SCOA	X		
	35 of 2013	PROVINCIAL TREASURY GUIDELINE ON SCOA ENQUIRY PROCEDURES	X		
	38 of 2013	SUBMISSION OF INTERIM FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2013 BY PROVINCIAL ENTITIES.		X	#
	42 of 2013	INTER-DEPARTMENTAL AND –GOVERNMENTAL CLAIMS AND PAYABLES	X		
	44 of 2013	FINANCIAL ACCOUNTANT FORUM MEETINGS 2014		X	#
	47 of 2013	CHIEF FINANCIAL OFFICERS (CFO) FORUM MEETINGS – 2014 (Supplementary 1 of 2014)		X	#
2014	03 of 2014	ACCOUNTING STANDARDS BOARD (ASB) – INVITATION TO COMMENT ON THE PROPOSED INTERNATIONAL PUBLIC SECTOR ACCOUNTING STANDARD BOARD'S RECOMMENDED PRACTICE GUIDELINE ON REPORTING SERVICE PERFORMANCE INFORMATION (ASB EXPOSURE DRAFT 121)		X	@
	05 of 2014	ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA)	X		
	06 of 2014	PAYMENT OF ONCE-OFF ADVANCE ALLOWANCE TO INTERNS	X		
	09 of 2014	AUDIT INFORMATION FILE: 2013/14 ANNUAL FINANCIAL STATEMENTS		X	#
	10 of 2014	GUIDELINES: 2013/2014 CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#
	19 of 2014	MONTH-END CLOSURE PROCEDURES FOR 2014/15, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 READ WITH SECTION 40(4)(C) OF THE PFMA, 1999.		X	* TC 10 of 2015
	21 of 2014	STATUS OF PROVINCIAL TREASURY CIRCULARS ISSUED IN RESPECT OF ACCOUNTING		X	#

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	23 of 2014	AUDITING DIRECTIVE FOR 2013-14 FINANCIAL YEAR		X	* TC 3 of 2015
	24 of 2014	ACCOUNTING STANDARDS BOARD (ASB) – INVITATION TO COMMENT ON THE PROPOSED STANDARD OF GRAP ON ACCOUNTING BY PRINCIPALS AND AGENTS (ASB EXPOSURE DRAFT 122)		X	@
	29 of 2014	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2014 TO 31 MARCH 2015		X	#
	31 of 2014	IMPLEMENTATION OF STANDARDS OF GENERALLY RECOGNISED ACCOUNTING PRACTICES EFFECTIVE FROM 1 APRIL 2015		X	#
	35 of 2014	MONTHLY MONITORING OF INVOICES SETTLED WITHIN 30 DAYS FROM DATE OF RECEIPT TO COMPLY WITH TREASURY REGULATION 8.2.3	X		
	37 of 2014	SUBMISSION OF INTERIM FINANCIAL STATEMENTS (IFS) AS AT 30 SEPTEMBER 2014 BY PROVINCIAL ENTITIES		X	@
	38 of 2014	ACCOUNTING STANDARDS BOARD (ASB) – INVITATION TO COMMENT ON DISCUSSION PAPER 9 ON MATERIALITY – REDUCING COMPLEXITY AND IMPROVING REPORTING (DP9) AND DISCUSSION PAPER 10 – ACCOUNTING FOR LIVING AND NON-LIVING RESOURCES (DP10)		X	@
	42 of 2014	CLARIFICATION REGARDING IMPLEMENTATION OF TAX COMPLIANCE INSTRUCTION		X	#
	43 of 2014	FINANCIAL ACCOUNTANT FORUM MEETINGS 2015		X	#
	44 of 2014	CHIEF FINANCIAL OFFICERS (CFO) FORUM MEETINGS - 2015		X	#
	45 of 2014	PUBLIC ENTITIES' CHIEF FINANCIAL OFFICER'S (CFO) FORUM MEETINGS - 2015		X	#
2015	03 of 2015	GOVERNMENT GAZETTE NUMBER 38464: DIRECTIVE ISSUED IN TERMS OF THE PUBLIC AUDIT ACT, 2004		X	#
	04 of 2015	STATUS OF PROVINCIAL TREASURY CIRCULARS ISSUED IN RESPECT OF ACCOUNTING		X	#
	07 of 2015	AUDIT INFORMATION FILES: 2014/15 ANNUAL FINANCIAL STATEMENTS		X	#
	09 of 2015	GUIDELINES: 2014/15 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS		X	#

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
	10 of 2015	MONTH-END CLOSURE PROCEDURES FOR 2015/16, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 READ WITH SECTION 40(4)(C) OF THE PFMA, 1999		X	* TC 11 of 2016
	14 of 2015	DEPARTMENTAL FINANCIAL REPORTING FRAMEWORK	X		
	15 of 2015	ANNUAL FINANCIAL STATEMENTS: DISCLOSURE OF CASH AND CASH EQUIVALENTS	X		
	17 of 2015	REQUEST TO ASSIST WITH THE RESEARCH ON THE TRANSITION FROM THE MODIFIED CASH BASIS OF ACCOUNTING		X	#
	19 of 2015	ANNUAL FINANCIAL STATEMENTS (AFS) FOR 2014/15: INPUTS TO BE SUBMITTED BY PROVINCIAL ENTITIES		X	* TC 18 of 2016
	20 of 2015	UPDATED GUIDELINE ON IRREGULAR EXPENDITURE: APRIL 215	X		
	22 of 2015	ISSUING OF COST CONTAINMENT MEASURES AND GUIDELINES		X	* TC 29 of 2017
	24 of 2015	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2015 TO 31 MARCH 2016		X	* TC 28 of 2016
	29 of 2015	MANAGEMENT OF SUSPENSE ACCOUNTS	X		
	31 of 2015	2015/16 AMENDED RATES FOR NON-OFFICIAL MEMBERS OF COMMISSIONS AND COMMITTEES OF INQUIRY, AUDIT COMMITTEES AND OFFICE BEARERS OF CERTAIN STATUTORY AND OTHER INSTITUTIONS		X	#
	32 of 2015	SUBMISSION OF INTERIM FINANCIAL STATEMENTS (IFS) AS AT 30 SEPTEMBER 2015 BY PROVINCIAL ENTITIES		X	* TC 18 of 2016
	39 of 2015	FINANCIAL ACCOUNTANT FORUM MEETINGS - 2016		X	#
	40 of 2015	PUBLIC ENTITIES' CHIEF FINANCIAL OFFICER'S (CFO) FORUM MEETINGS - 2016		X	#
	41 of 2015	CHIEF FINANCIAL OFFICERS (CFO) FORUM MEETINGS - 2016		X	#

- Relevant application period lapsed

* - Replaced by Treasury Circular

@ - Comment period lapsed

Annexure A: Status of circulars

Year	Circular No.	Title	Active	Non-active	Reason: Non-active
2016	08 of 2016	GUIDELINES: 2015/16 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS	X		
	09 of 2016	AUDIT INFORMATION FILES: 2015/16 ANNUAL FINANCIAL STATEMENTS	X		
	11 of 2016	MONTH-END CLOSURE PROCEDURES FOR 2016/17, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 READ WITH SECTION 40(4)(C) OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999		X	* TC 16 of 2017
	16 of 2016	ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4: CLASSIFICATION CIRCULAR 15	X		
	18 of 2016	ANNUAL FINANCIAL STATEMENTS (AFS) FOR 2015/16: INPUTS TO BE SUBMITTED BY PROVINCIAL ENTITIES		X	#
	27 of 2016	ASSET ACCOUNTING POLICY GUIDE ON THE CLASSIFICATION, RECOGNITION AND MEASUREMENT OF CAPITAL ASSETS	X		
	28 of 2016	INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2016 TO 31 MARCH 2017		X	* TC 23 of 2017
	39 of 2016	SUBMISSION OF INTERIM FINANCIAL STATEMENTS (IFS) AS AT 30 SEPTEMBER 2016 BY PROVINCIAL ENTITIES.		X	#
	42 of 2016	COST CONTAINMENT MEASURES		X	* TC 29 of 2017
	43 of 2016	ADJUSTMENTS TO THE STANDARD CHART OF ACCOUNTS (SCOA) VERSION 4: CLASSIFICATION CIRCULAR 16	X		
	44 of 2016	FINANCIAL ACCOUNTANT FORUM MEETINGS - 2017	X		
	45 of 2016	PUBLIC ENTITIES CHIEF FINANCIAL OFFICER (CFO) FORUM MEETINGS - 2017	X		
	46 of 2016	CHIEF FINANCIAL OFFICER (CFO) FORUM MEETINGS FOR 2017/18	X		

- Relevant application period lapsed

* - Replaced by Treasury Circular

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Annexure A: Status of circulars