

Reference: RCS/C.6

TREASURY CIRCULAR NO. 9/2017

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 (MR A GILDENHUYS)
THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)
THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)
THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)
THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)
THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)
THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR CR ISMAY)
THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)
THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)
THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)
THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

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 (ADV GA OLIVER)
 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 SENIOR MANAGER: GOVERNMENT MOTOR TRANSPORT (MR J KOEGELENBERG)
 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 M SIGABI) (ACTING)
 THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR IG SMITH)
 THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR B VINK)
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MR AD THOMAS) (ACTING)
 THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
 THE DIRECTOR: INFRASTRUCTURE (MR R DANIELS) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR L BRINDERS)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (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)

GUIDELINES: 2016/17 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS

PURPOSE

1. To provide Accounting Officers/Authorities and Chief Financial Officers of Departments and Entities with guidelines pertaining to the book-closure process and the compilation of the annual financial statements for the 2016/17 financial year.
2. This circular replaces Treasury Circular 8 of 2016 dated 24 March 2016, in its entirety.

BACKGROUND

3. In order to ensure synergy with the annual financial statement process and the annual reporting process it is imperative that Departments as well as Trading Entities that are reliant on BAS, read this Circular in conjunction with **BAS notice number 1 of 2017, Guidelines for the Financial Year-end Closure: 2016/17 (Annexure 1)** and **the National Treasury Circular: 2017 Financial Year End Procedures, Closure and Submission Date for All Public Finance Management Act (PFMA) Compliant institutions dated 22 March 2017 (Annexure 2)** also available on NT OAG website.
4. Departments should note that the 2016/17 financial year reporting framework on the annual financial statements is covered by the updated **Modified Cash Standard (MCS)** with Guidance provided in the **Accounting Manual for Departments (AMD)** and **Specimen AFS**. The updated MCS, AMD and Specimen AFS were published in December 2016.
5. The latest information applicable to the 2016/17 AFS is available on the NT OAG Website: Office of the Accountant-General > Publications > 01. Annual Financial Statements > 03. For Prov. And Nat. Departments > GRAP for National and Provincial Departments.
6. Provincial Treasury will keep departments and entities informed of any further changes and developments on the MCS, AMD and Specimen AFS applicable to the 31 March 2017 financial period.

LEGAL FRAMEWORK

7. The following sections of the Public Finance Management Act 1999 (Act 1 of 1999) (PFMA) and corresponding Treasury Regulations apply to the compilation of Annual Financial Statements (AFS) and should be noted:
 - Section 38(1)(f) of Public Finance Management Act 1999 (Act 1 of 1999) (PFMA) requires that the accounting officer for a department, trading entity or constitutional institution must settle any contractual obligations and pay all money owing, including intergovernmental claims within the prescribed or agreed period.

In terms of Treasury Regulation 8.2.3: "Unless determined otherwise in a contract or other agreement, all payments due to creditors must be settled within 30 days from receipt of an invoice, or in case of civil claims, from the date of settlement or court judgement."
 - Furthermore, Treasury Regulation 17.1.2(b) prescribes that: "amounts included in clearing accounts or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis".

- Section 40: Accounting Officer's reporting responsibilities;
- Section 55: Public Entities: Annual report and financial statements;
- Treasury Regulation 18.2: Annual Financial Statements; and
- Treasury Regulation 18.4: Additional annual reporting requirements for departments controlling trading entities and public entities.

DEPARTMENTS

BOOK-CLOSURE REQUIREMENTS

8. Accounting transactions pertaining to the 2016/17 financial year must be accounted for in the correct financial year. The following requires particular attention:

BAS and LOGIS EBT payments and receipts

- 8.1 The settlement date for payments against the current financial year's budget must be no later than **31 March 2017**. Payments with a settlement date after 31 March 2017 will only be posted in the new financial year.
- 8.2 It is strongly recommended that the last payments in respect of 2016/17 financial year for BAS and LOGIS be captured and approved by **24 March 2017** and payments thereafter up to **31 March 2017** should be the exception rather than the rule. This is to prevent any bottle necks or risks of payments not being processed.

Deferred payments

- 8.3 To improve the accuracy of information in the 2016/17 annual financial statements, deferred payments should be avoided and it is thus imperative to note that section 38(1)(f) of Public Finance Management Act 1999 (Act 1 of 1999) (PFMA) requires that the accounting officer for a department, trading entity or constitutional institution must settle any contractual obligations and pay all money owing, including intergovernmental claims within the prescribed or agreed period.

Deposits

- 8.4 Monies received and receipted on the last working day of the financial year, i.e. **31 March 2017**, must be banked on the same day. BAS manual receipts must be issued in respect of monies received after banking hours on **31 March 2017** and must be dated **1 April 2017**. The words "Received after banking hours" must be endorsed on such receipts for audit purposes. These receipts must be banked on **1 April 2017** and captured on BAS.

Petty cash expenditure

- 8.5 All petty cash expenditure up to 31 March 2017 and especially reimbursements by means of payment advices must be accounted for during March 2017.

Accounting month March (03) Transactions

- 8.6 It is imperative that the correct accounting month is used at all times, when transactions in respect of the 2016/17 financial year are being processed. Departments should also ensure that the necessary control measures are in place to avoid the processing of any 2016/17 payment transactions in accounting month April (04).

Inter-departmental balances

- 8.7 Departments are urged to clear all inter – departmental balances before year - end. When a claim has been settled and the receipt accounted for after 1 April 2017, an explanatory note must be included in the relevant annexure in terms of PT Circular 42 of 2013 dated 20 November 2013.
- 8.8 The schedule below reflects the final settlement dates for payments:

Payment type	Payment date
BAS and LOGIS EBTs	31 March 2017
PERSAL	All PERSAL runs will be paid by 31 March 2017

NB: Departments are strongly advised not to delay capturing of payments until 31 March 2017 as this may cause a system overload.

- 8.9 The date set by National Treasury for final book-closure for the 2016/17 financial year on BAS is **28 April 2017**.

NB: Departments that fail to close before 16:00 on 28 April 2017 will be force-closed and will not be able to log into BAS the next working day.

FINANCIAL YEAR-END PROCEDURES

9. The checklist provided in paragraph 5 of BAS Notice 1 of 2016/17 (**Annexure 1**) serves as guidelines to assist departments to successfully close the 2016/17 financial year within the set target dates.

Asset and liability accounts

10. Every attempt must be made to follow-up and clear outstanding amounts currently in the asset and liability accounts. **Annexure 1 appended to BAS Notice 1 of 2016/17** contains the accounts that must/preferably have a zero balance at financial year-end.

Year-end procedures

11. The following procedures should be strictly adhered to on the day departments close their financial year:
- 11.1 Request two trial balances (**totals on Fund 2, Item 3, Item 6 and Item 11**) as at **31 March 2017** (one immediate and one deferred) after capturing and authorising the month closure, but before the year-end batch run.
- 11.2 Please remember to request all departmental-specific reports (i.e. trial balances) before capturing the month closure on BAS (Reports must be requested "immediate" to reflect the accounts before closure).

PERSAL RELATED REPORTS

12. **NB: All departments have the functionality on PERSAL to draw all PERSAL reports to compile the AFS as at 31 March.**

Report Name	Purpose	Report No.	Note
State Guarantee Liability	To compile: Contingent Liabilities: Housing Loan Guarantees.	7.11.12 as at 31 March.	Information being supplied by Nedbank.
Leave in monetary value	Employee benefits: Leave entitlement.	7.11.13 as at 31 March.	All Leave forms must be submitted to CSC by the 17th March 2017 to update all leave records on PERSAL (Capped leave included).
XX7013 for leave captured early and late	Leave forms captured early and late.	XX7013 that should be used in conjunction with the PERSAL report 7.11.13.	Developed by PT Systems and will be made available to departments by 9 May 2017.

Report Name	Purpose	Report No.	Note
Service Bonus Liability	Employee benefits: 13 th cheque.	7.11.14 as at 31 March.	
Key Management Personnel	Key Management Personnel: Salaries.	XX1015 as at 31 March.	CSC to make available information to departments to be signed off by the AO.

- 12.1 CSC will forward a list of all Key Management personnel of departments via PT that must be confirmed by the Accounting Officers of the respective department. Information on PERSAL Report xx1015 will be updated and made available to departments.
- 12.2 The CSC will confirm by **13 April 2017** that all leave forms received by **17 March 2017** has been captured.
- 12.3 Information on Compensation of Employees: Internships will be provided to departments by CSC.
- 12.4 Departments to draw **Report SR 0031 as at 28 April** for all payments related to March that was paid in April. Departments should note that information not captured as at **28 April** will not be reflected on this report.
- 12.5 The Departments of Health and Education must request the prescribed reports on contingent liabilities and employee benefit provisions from PERSAL on **31 March 2017**.

PROCEDURES FOR POST FINANCIAL YEAR-END CLOSURE

13. The following procedures should be executed after the departments have closed the financial year:
- 13.1 Departments should verify that the financial year-end closure-batch processed the trial balance report. This report should be kept safely as it would be cleared from the report log on BAS after a period of one week, and is required for the compilation of your AFS.
- 13.2 Additional reports required for compiling the AFS include, *inter alia* debtor's reports, detailed reports on expenditure and revenue, etc. as at **31 March 2017** that should be requested as soon as the closure of the financial year is authorised.

13.3 If the net results of the financial year-end are not as follows, contact the Provincial Treasury BAS User Support:

- All EXPENDITURE (Payment) accounts must have a zero (0) balance;
- All REVENUE (Receipt) accounts must have a zero (0) balance;
- The General Account of Fund/Vote account must have a zero (0) balance; and
- The General Account of Revenue account must have a zero (0) balance.

FINAL AUDIT CLOSURE

14. Once the Auditor-General of South Africa's report has been received and all adjustment journals (if applicable) have been captured, the Period Opening and Closing functionality in BAS must be used to finally close (audit closure) the financial year.

14.1 Important to note that each department is requested to submit to the Provincial Treasury: Provincial Government Accounting and Compliance a confirmation letter certifying that the accounting month for March (03) has been finally closed on BAS.

ANNUAL FINANCIAL STATEMENTS (AFS)

LOGIS Reports

15. The LOGIS Financial Year-end 2016/17 Preparation Plan, Action Plan and Checklist is available on the LOGIS Website: <https://logis.pwv.gov.za/logisweb/Procedures> > **Business Support** > **Functional** > **Year End (see Annexure 3)**.

16. It is recommended that departments compile manual reconciliations on opening and closing balances for major assets, minor assets and inventory based on the available LOGIS reports (**see Annexure 4**).

Please take note of the reporting requirements of Annexure 6 of the AFS template 2016/17 with regard to the weighted average price variance. This variance adjustment must be added to the adjustments total (value).

Comparative figures (2015/16)

17. If necessary, comparative (2015/16) figures must be restated to conform to changes in the presentation of the 2016/17 AFS as prescribed in the Modified Cash Standard and Accounting Manual for Departments 2016/17. The Provincial Treasury Directorate: Provincial Government Accounting and Compliance requests departments and entities to submit their comparative AFS information as loaded on

the 2016/17 AFS template **before or on 18 April 2017 (Electronic copy of Excel template)** The Provincial Treasury Directorate: Provincial Government Accounting and Compliance will check the comparative AFS information of departments against the published AFS to identified changes or discrepancies to the AFS comparatives submitted.

Audit Working File

18. As conveyed in **Treasury Circular No. 8/2017, dated 28 March 2017**, it is important that an Audit Information File be made available for audit purposes. The necessary working/supporting documentation, BAS, LOGIS, PERSAL and other reports and calculations must be available for audit purposes.

Submission of AFS

19. Information presented in the AFS must be reviewed by the CFO against the relevant supporting documentation and comply with the Modified Cash Standard and in line with the accounting policies included in the 2016/17 AFS Word Specimen. In order to prevent material misstatements, the supporting information used must be reviewed by the CFO to ensure full and proper disclosure of information.
20. The Modified Cash Standard, Accounting Manual for Departments, prescribed formats in MS Word, Excel templates, MS Word, Excel templates and any macros issued for the preparation of the 2016/17 AFS for departments is made available on the National Treasury website: [https://oag.treasury.gov.za/Publications/Annual Financial Statements/National and Provincial Departments](https://oag.treasury.gov.za/Publications/Annual%20Financial%20Statements/National%20and%20Provincial%20Departments).
21. Please note that the formats (lay-out, sequence, headings, etc.) of the statements as presented in the MS Word Specimen cannot be altered. If a note on the Excel template has nil balance, it will not appear when printed. For assistance in this regard refer to the Guide on the Completion of the AFS template on the NT OAG website.

Irregular expenditure

22. Departments and Trading/Public Entities are required to apply the Modified Cash Standard (MCS) and the Chapter on Unauthorised, Irregular, Fruitless and Wasteful Expenditure in the Accounting Manual for Departments (AMD) read with the Guideline on Irregular Expenditure dated April 2015 for the principles and procedures of recording irregular expenditure.

Preview of AFS

23. To improve the quality of information in the 2016/17 AFS, the Provincial Treasury Directorate: Provincial Government Accounting and Compliance requests departments to submit an **electronic copy** of their AFS **before or on Friday, 19 May 2017, in Excel format**. A combined AFS review session with departments will be conducted to discuss and resolve the AFS issues for 2016/17 to ensure consistency across all departments.

Submission to the AGSA and PT (Unaudited)

24. **On Wednesday, 31 May 2017**, departments must submit their unaudited AFS to the Auditor-General and to the Provincial Treasury in both Excel and Word formats. Departments are required to submit to Provincial Treasury:
- Confirmation certificate signed by the AO;
 - 3 hard copies (Word); and
 - Electronic copy of Excel & Word on CD.

Submission to PT (Audited)

25. **On Monday, 31 July 2017**, departments must submit their audited AFS to the Provincial Treasury in both Excel and Word formats. Departments are required to submit to Provincial Treasury:
- Confirmation certificate signed by the AO;
 - 3 hard copies (Word stamped by AGSA);
 - Electronic copy of Excel & Word on CD; and
 - External confirmation certificate from AGSA to confirm review of AFS Excel template.

Exemption

26. Any request for exemption from the Modified Cash Standard must please be directed to the PT Provincial Accountant General, for the attention of Mr H du Toit.

Audit Process

27. Departments and Trading/Public Entities are urged to correct **immaterial misstatements** in the AFS as these may impact on the consolidated AFS of departments and entities.

Departments requesting assistance on accounting and/or audit issues must address them to PT.helpme@westerncape.gov.za.

TRADING/PUBLIC ENTITIES

ANNUAL FINANCIAL STATEMENTS

28. The Annual Financial Statements of Trading/Public Entities must be prepared in terms of the applicable GRAP Reporting Framework for 2016/17. This is contained in Directive 5 determining the GRAP Reporting Framework issued by the Accounting Standards Board, as well as reporting requirements and guidance as issued by the National Treasury. Directive 5 outlines the list of standards and other pronouncements that must be applied by entities in preparing their financial statements. The appendices to Directive 5 outline the specific Standards and pronouncements to be applied by Entities for a particular reporting period. It, *inter alia* includes the Standards of GRAP which were revised as well as the IGRAPs that must be complied with. These documents are available on the **ASB website: <http://www.asb.co.za>**.
29. A combined AFS review session with trading/public entities will be conducted during the first week of May 2017 to discuss and resolve the AFS issues for 2016/17. In order to improve the quality of information in the 2016/17 AFS, the Provincial Treasury Directorate: Provincial Government Accounting and Compliance requests Entities to submit their AFS in **an electronic copy (Excel) and Word before or on Friday, 19 May 2017**. The Provincial Treasury, Directorate: Provincial Government Accounting and Compliance will conduct a preview and provide feedback before the final submission date of 31 May 2017.

Submission to the AGSA and PT (Unaudited)

30. **On Wednesday, 31 May 2017**, entities must submit their unaudited AFS to the Auditor-General and to the Provincial Treasury in both Excel and Word formats. Entities are required to submit to Provincial Treasury:
 - Confirmation certificate signed by the AO;
 - 3 hard copies; and
 - Electronic copy of Excel & Word on CD.

Submission to PT (Audited)

31. **On Monday, 31 July 2017**, entities must submit their audited AFS to the Provincial Treasury in both Excel and Word formats. Entities are required to submit to Provincial Treasury:

- Confirmation certificate signed by the AO;
- 3 hard copies (Word stamped by AGSA);
- Electronic copy of Excel & Word on CD; and
- External confirmation certificate from AGSA to confirm review of AFS Excel template.

IMPORTANT DATES

32. The following table presents a summary of important dates that departments and entities must adhere to:

Action	Date	Paragraph reference	Reporting authority
Last payment date for BAS and LOGIS payments.	24 March 2017	8.2	Departments
Settlement date for current payments.	31 March 2017	8.1	Departments
BAS and LOGIS EBTs.	31 March 2017	8.8	Departments
PERSAL last supplementary run.	Up to 22 March 2017	8.8	Departments
Final book-closure date on BAS.	28 April 2017 before 16:00	8.9	Departments
Request two trial balances.	31 March 2017	11.1	Departments
Request PERSAL reports.	As at 31 March 2017	12	Departments
Health and Education request reports on contingent liabilities and employee benefits on PERSAL.	31 March 2017	12.5	Departments

Action	Date	Paragraph reference	Reporting authority
Submit confirmation letter certifying accounting month March (03) closed on BAS.	After audit has been finalised.	14.1	PT: PG Accounting and Compliance
Submit comparative AFS information (departments and entities).	18 April 2017	17	PT: PG Accounting and Compliance
Submit full set of provisional AFS (departments and entities) for review.	19 May 2017	23	PT: PG Accounting and Compliance
Submit full set of unaudited AFS (departments and entities).	31 May 2017	24/30	PT: PG Accounting and Compliance
Submit full set of final AFS (departments and entities).	31 July 2017	25/31	Auditor-General

PT OFFICIALS

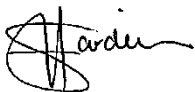
33. The following officials may be contacted for assistance during this process:

Department/Entity	Name	Telephone number	e-mail address
Education Economic Development and Tourism Wesgro	Shaun Manuel	483-6600	Shaun.Manuel@westerncape.gov.za
Health Liquor Authority	Neil Schippers	483-8666	Neil.schippers@westerncape.gov.za
Transport and Public Works GMT Provincial Revenue Fund Provincial Treasury WCGRB	Yolanda Solomons	483-6415	Yolanda.solomons@westerncape.gov.za

Department/Entity	Name	Telephone number	e-mail address
Provincial Parliament Cultural Affairs and Sport Cultural Commission Language Committee Heritage	Luthando Botshobana	483-3884	Luthando.botshobana@westerncape.gov.za
Premier Environmental Affairs and Development Planning CapeNature	Boniswa Lurwayi	483-8835	Boniswa.Lurwayi@westerncape.gov.za
Agriculture Casidra Community Safety Social Development	Loyiso Faniso		Loyiso.Faniso@westerncape.gov.za
Human Settlements Local Government WC HDF	Aslam Abrahams		Aslam.abrahams@westerncape.gov.za

34. Departments should ensure that public entities and trading entities under their control comply with the prescripts regarding Annual Reports and Annual Financial Statements.

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



MR A A HARDIEN
PROVINCIAL ACCOUNTANT-GENERAL

DATE: 28 March 2017



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Enquiries: T.G. Kruger

Ref: SS25/00/6

Tel: (012) 657 4043

Fax: (012) 657 4020

Date: 16 January 2017

TO: BAS SYSTEM CONTROLLERS

NOTICE NUMBER 1 OF 2017

GUIDELINES FOR FINANCIAL YEAR-END CLOSURE: 2016/2017

1. The objective of this document is to provide Departments with a guideline for Financial Year-end closure.
2. The target date set by National Treasury (Refer to the Instruction Note 1 of 2017/2018) for the closure of the 2016/17 financial year is **28 April 2017**.
3. In order to comply with Paragraph 17.1 of the Treasury Regulations and Section 40(1) (a) of the PFMA, departments must timeously clear control (suspense) accounts and exceptions.
4. Year-end requests should be logged as soon as possible but not later than 12 working days before your proposed closure date, in order for requests to be prioritized and resolved before the force closure date.
5. The following checklist serves as a guidelines to assist departments to successfully close the **2016/17** financial year within the set target date:

General FYE Checklist	Tick box
All interface exceptions must be cleared before closing the year, especially category G deductions.	<input type="checkbox"/>
All control (suspense) accounts must be cleared prior to the financial year-end in accordance with the rules as per Annexure A.	<input type="checkbox"/>

Departments must timeously reconcile the bank statement balances with the bank balance according to the general ledger as at 31 March 2017.	
Departments must timeously ensure that ex-gratia payments and write-off transactions are properly approved and recorded. Debt write-off transactions cannot be captured after the financial year-end closure.	
Budget opening journals must be reconciled against the available budget.	
Exchequer releases (fund requisitions) must be reconciled and properly recorded.	
Ensure that all financial transactions on the Outstanding Transaction Report are cleared before the Financial year-end. Including duplicate interface payments that need to be authorised or cancelled.	
Settlement date for payments against the current financial year's budget must be no later than 31 March 2017 . Payments with a settlement (selected) date after 31 March 2017 will be posted in the new financial year (2017/2018).	
Prepare and forward financial year-end mappings for Donor-, Trading- and Trust Funds etc. to LOGIK Contact Center for capturing as per Annexure B no later than 17 March 2017 .	
Maintain parameter 241 with the group e-mail address to ensure that your error messages are being received at the LOGIK Contact Center.	
Clear all errors as per FYE-mail before the financial year-end. (See Annexure D for Solutions).	
BANK ADJUSTMENT ACC: DOM must only contain erroneous bank transactions.	
Ensure that all the Unpaid /Recalls have been cleared prior to closure.	

6. The following process should be followed for Financial Year End closure:

- Departments that are ready to close the financial year may do so any date before the Force Closure date;
- It is no longer necessary for Departments to log a request for BAS Business Support Team to have the Period Opening & Closing (POC) client bound to the department's database. All departments will be bound before the proposed closure date, and they can close when they are ready;
- It will no longer be necessary for departments to log a second request on the day of the financial year end closure indicating the time they are ready to close their financial year;
- A request can be logged if departments require assistance with the financial year end closure;
- The Departments that do not manage to close before **16h00** on **28 April 2017** will be force closed;
- Once the financial year end Trial Balances (**totals on Fund 2, Item 2, Item 3, Item 6 and Item 11**) has been requested, there is no need to provide the request & user ids to the Business Support Team. Departments are responsible for requesting relevant Trial Balances that they will use a day after the financial year end closure to ensure the year-end transactions posted correctly;
- It will no longer be necessary to bring all users down after a department has closed its financial year;

Departments will no longer be required to send the sign off documents to the BAS LOGIK Contact Centre.

7. The following process should be followed after the Department has closed the Financial Year:

The day after the Department has closed the financial year, reconciliation should be done between the "Immediate" (before image) and "Deferred" (after image) Trial Balances.

8. Final Audit

- Once the Auditor's report has been received and all adjustment journals (if applicable) have been captured, the Period Opening and Closing functionality in BAS must be used to finally close (audit closure) the financial year.
- **Please note that the Department will not be able to close the financial year 2016/17 if the previous financial year, 2015/2016, has not been final audit closed.**

NB: - After the final closure, no further adjustment journals will be allowed.

- Departments must ensure that the Annual Financial Statement reconcile with the relevant account balances as per the BAS Trial Balance and other relevant reports.

9. The Departments must inform LOGIK Contact Centre of the proposed closure dates by **10 March 2017**, as it will allow sufficient time to verify and assist departments that experience problems before and during final-closure.

Your co-operation in this regard will be appreciated.



JAN GILLILAND

DIRECTOR: OPERATIONS AND IMPLEMENTATION

DATE: 13/01/2017

ANNEXURE A

ACCOUNTS THAT MUST/ PREFERABLY HAVE A ZERO BALANCE AT FINANCIAL YEAR-END

Item (Description of Account)	Segment Detail Number	Period End Balance not Allowed	Must have a zero balance at year end	Preferably have a zero balance at year end
ALLOC INVALID CAN BEFORE DIST:CL	2858	N		X
BANK EXCEPTION ACC:DOM	3961	Y	X	
BAS CREDIT TRANSFERS:DOM	4194	N		X
BAS EBT CONTROL:DOM	4196	N		X
CANCEL CHEQUE/RE-ISSUE(PERS)	3911	N		X
CONVERSION FMS DEBT:CL	396	Y	X	
CONVERSION:ACCOUNT:CL	409	Y	X	
CONVERSION:BANK ACCOUNT:CL	378	Y	X	
CONVERSION:CHEQUES PAYABLE:CL	379	Y	X	
CONVERSION:DEBT:CL	397	Y	X	
CONVERSION:DEPOSIT ACCOUNT:CL	382	Y	X	
CONVERSION:EBT REJECTION ACC:CL	383	Y	X	
CONVERSION:EBT'S:CL	384	Y	X	
CONVERSION:EXCEPTION ACCOUNT:CL	385	Y	X	
CONVERSION:EXCHEQUER GRNT ACC:CL	386	Y	X	
CONVERSION:EXPENDITURE:CL	387	Y	X	
CONVERSION:GEN ACC FUND/VOTE:CL	388	Y	X	
CONVERSION:M/F DIFFERENCE-ONE:CL	389	Y	X	
CONVERSION:M/F DIFFERENCE-TWO:CL	390	Y	X	
CONVERSION:OUTSTANDING PYMNTS:CL	391	Y	X	
CONVERSION:RECEIPT CONTROL:CL	392	Y	X	
CONVERSION:RECEIPT DEPSIT CTRL:CL	393	Y	X	
CONVERSION:REVENUE ACCRL ACC:CL	394	Y	X	
CONVERSION:REVENUE:CL	395	Y	X	
CONVRT: RECEIPT PENDING CNTRL	404	Y	X	
CONVRT: UNPAID CHEQUE/RE-ISSUE	408	Y	X	
CONVRT:BANK ADJUSTMENT ACC:DOM	398	Y	X	
CONVRT:BAS CREDIT TRANSFERS:DOM	399	Y	X	
CONVRT:GRV DISCOUNT VARIANCE:CL	400	Y	X	
CONVRT:GRV OVERPAID VARIANCE:CL	401	Y	X	

Item (Description of Account)	Segment Detail Number	Period End Balance not Allowed	Must have a zero balance at year end	Preferably have a zero balance at year end
CONVRT:GRV SUSPENSE:CL	402	Y	X	
CONVRT:RECEIPT EXCEPTIONS:DOM	403	Y	X	
CONVRT:TEL ERRONEOU INTERF ACC:C	405	Y	X	
CONVRT:TEL EXCEPTION ACC:CL	406	Y	X	
CONVRT:UNP/RC BAS EBT CNTR ACC	407	Y	X	
CREDIT NOTE CANCELLATION:DOM	3008	N		X
DEBIT ORDER CONTROL ACCOUNT:CL	2871	N		X
DEBIT ORDER EXCEPTION ACCOUNT:CL	2873	N	X	
DEBIT ORDER TRANSFER ACC	3923	N		X
DEBT RECEIPT CONTROL:CA	2956	Y	X	
DEBT SUSPENSE:CA	2959	Y	X	
DEBT TRANSFER:CA	2960	Y	X	
DISALL DISHONoured CHEQUES:CA	3856	N		X
DISALLOWANCE MISCELLANEOUS:CA	3857	N		X
EBT REJECTION ACC:DOM	3009	N		X
ERRONEOUS PERS CHEQUE CANCEL	3912	Y	X	
FUND REQUISITION ACCOUNT:DOM	1253	N		X
GRV DISCOUNT VARIANCE:CL	2859	Y	X	
GRV OVERPAID VARIANCE:CL	2860	Y	X	
GRV SUSPENSE:CL	2861	N		X
INTER RESPNS CLEARING ACC:CL	2875	Y	X	
PERSAL CREDIT TRANSFER:DOM	4195	N		X
PMG SCHEDULES:DOM	4193	N	X	
PRIVATE TELEPHONE:CA	3860	N		X
RECEIPT CONTROL ACCOUNT:DOM	3003	N		X
RECEIPT DEPOSIT CONTROL:DOM	3004	N		X
RECEIPT EXCEPTIONS:DOM	3005	Y	X	
RECEIPT PENDING CONTROL:DOM	3006	Y	X	
REVENUE ACCRUAL ACCOUNT:CL	371	Y	X	
SAL:DISALLOWANCE ACCOUNT:CA	3863	N		X
SAL:DUPLICATE EMPLOYEE CHEQUE:CA	3864	Y	X	
SAL:PERSAL EBT CONTROL ACC:DOM	4197	N		X
SAL:PERSAL INTERFACE CONTROL:CL	3847	Y	X	
SAL:PERSAL TRANSFER CONTROL:CL	3848	Y	X	
SAL:REVERSAL CONTROL:CA	3865	N		X

TELEPHONE CONTROL ACC:CL	2877	N		X
TELEPHONE ERRONEOU INTERF ACC:CL	2878	N		X
TELEPHONE EXCEPTION ACC:CL	2879	Y	X	
THIRD PARTY TRANSPORT CONTR ACC	3925	N		X
THIRD PARTY TRN ERRONEOUS ACC:CL	2864	N		X
THIRD PARTY TRN EXCEPTION ACC:CL	2865	Y	X	
TRANSPORT EXCEPTION ACCOUNT:CL	2866	Y	X	
TRANSPORT INTERFACE CONTR ACC:CL	2867	N		X
TRANSPORT PAYMENT SUSPENSE:CL	2868	N		X
UNALLOCATED CANCEL RECEIPTS:DOM	3007	Y	X	
UNP/RC BAS EBT CNTR ACC:DOM	3010	N		X
UNPAID CHEQUE/RE-ISSUE	3913	N		X

ANNEXURE B

Donor, Trading, Trust Funds, Cara, Direct Exchequer

Example of year-end mappings

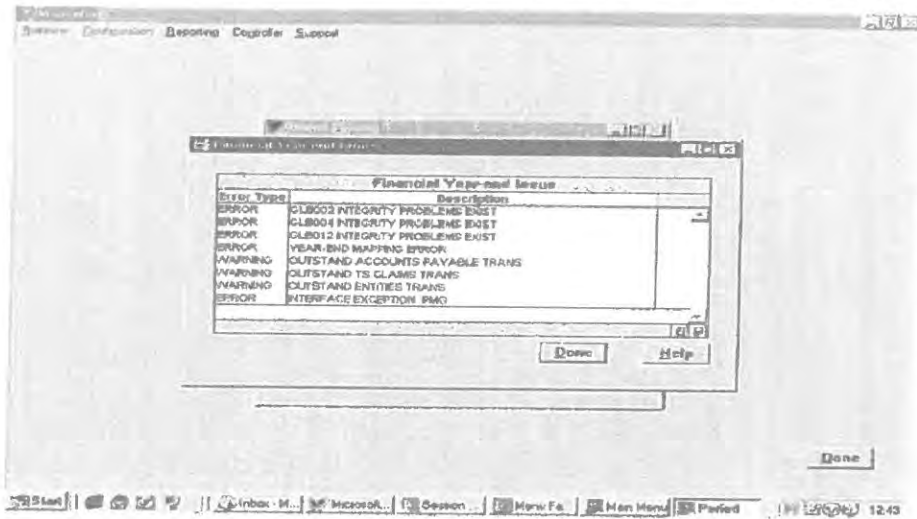
T/TYPE DESCRIPTION	T/TYPE	IND	FUND	ITEM	IND	INFRA STRUCTURE	FUND	RESP	OBJECTIVE	PROJECT	ITEM	ASSETS	REGION IDENTIFIER
TOTAL AMOUNT OF VOTE FUND	PO001	DR	GEN ACC OF THE DEPT VOTE	GEN ACC OF FUND/VOTE	CR	GEN ACC OF VOTE	GEN ACC OF THE DONOR EXP	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC OF DONOR EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF VOTE FUND	PO001	DR	GEN ACC OF THE DONOR FUND	GEN ACC OF FUND/VOTE	CR	GEN ACC DONOR EXP	GEN ACC OF THE DONOR EXP	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC OF DONOR EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF VOTE FUND	PO001	DR	GEN ACC OF THE TRADING FUND	GEN ACC OF FUND/VOTE	CR	GEN ACC TRADE EXP	GEN ACC OF THE TRADING FUND/EXP	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC TRADE EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF VOTE FUND	PO001	DR	GEN ACC OF THE TRUST FUND	GEN ACC OF FUND/VOTE	CR	GEN ACC TRUST EXP	GEN ACC OF THE TRUST FUND	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC TRUST EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF VOTE FUND	PO001	DR	GEN ACC OF CARA EXPENDITURE	GEN ACC OF FUND/VOTE	CR	GEN ACC CARA EXP	GEN ACC OF CARA EXP	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC CARA EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF EXP INCURRED	PO002	CR	VOTED FUNDS EXPENDITURE		DR	GEN ACC OF VOTE	GEN ACC OF THE DONOR FUND	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC OF DONOR EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF EXP INCURRED	PO002	CR	DONOR FUND EXPENDITURE		DR	GEN ACC DONOR EXP	GEN ACC OF THE DONOR FUND	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC OF DONOR EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF EXP INCURRED	PO002	CR	TRADING FUND EXPENDITURE		DR	GEN ACC TRADE EXP	GEN ACC OF THE TRADING FUND	CONTROL RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC TRADE EXP	EXCHEQUER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER

TOTAL AMOUNT OF EXP INCURRED	PO002	CR	TRUST FUND EXPENDITURE		DR	GEN ACC TRUST EXP	GEN ACC OF THE TRUST FUND	CONTRO L. RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC TRUST EXP	EXCHEQ UER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
TOTAL AMOUNT OF EXP INCURRED	PO002	CR	CARA FUNDS EXP		DR	GEN ACC CARA EXP	GEN ACC OF CARA EXPENDITURE	CONTRO L. RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC CARA EXP	EXCHEQ UER GRANT ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
CREDIT BALANCE OF REVENUE	PO003	DR	TRADING REVENUE		CR	GEN ACC TRADE REC	GEN ACC OF THE TRADING REVENUE	CONTRO L. RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC OF TRADE REV	REVENUE ACCRUAL ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
CREDIT BALANCE OF REVENUE	PO003	DR	TRUST REVENUE		CR	GEN ACC TRUST REC	GEN ACC OF THE TRUST REVENUE	CONTRO L. RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC TRUST REV	REVENUE ACCRUAL ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
DR BAL GEN ACC OF REVENUE	PO005	CR	GEN ACC OF THE TRADING REVENUE	GEN ACC OF REVENUE	DR	GEN ACC TRADE REC	GEN ACC OF THE TRADING REVENUE	CONTRO L. RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC OF TRADE REV	REVENUE ACCRUAL ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
DR BAL GEN ACC OF REVENUE	PO005	CR	GEN ACC OF THE TRUST REVENUE	GEN ACC OF REVENUE	DR	GEN ACC TRUST REC	GEN ACC OF THE TRUST REVENUE	CONTRO L. RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC TRUST REV	REVENUE ACCRUAL ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER
DR BAL GEN ACC OF REVENUE	PO005	CR	GEN ACC OF THE DIR EXCHEQ UER REV	GEN ACC OF REVENUE	DR	GEN ACC OF REC	GEN ACC OF THE DIR EXCHEQ UER REV	CONTRO L. RESP.	GEN ACC REV/EXP	NO PRJ:STND/A GEN ACC DIR EXCH REV	REVENUE ACCRUAL ACC CL	NON-ASSETS RELATED	NON EXP:NO REGIONAL IDENTIFIER

Financial Year-End Errors

Financial year-end Errors window:

The type can be an Error or a Warning. The users will however be able to close the financial year when the error type contains only warnings. The errors are critical and should be fixed to ensure a successful closure but the warnings are for the user's attention and they must decide if the warnings will be dealt with before continuing with closure. The batch, that encountered the error, must be rerun when the users resolved the errors.



FIELD/BUTTON	DESCRIPTION
Error Type	This indicates the severity of the error. Warnings will not prevent users to close the financial year but all the Error type issues will.
Description	Meaningful description of the issue encountered which will indicate to the user where the problem is.
<Done>	Clicking <Done> will close the Financial year-end errors window and return to the Period Closing window.

Attached as **Annexure D** is a list that provides explanations of the various errors/warnings that can be encountered together with a possible solution of solving the problem and the relevant e-mail message that will be sent.

ANNEXURE D – FYE ERROR SOLUTIONS

	DESCRIPTION TO BE DISPLAYED	E-MAIL MESSAGE	TYPE	SOLUTION
1	Period End Balances exist	Found Accounts with balances where balance should be zero	Error	Accounts not allowed to have a balance currently have a non-zero balance. Accounts with a Period end balance indicator of 'Y' should have a zero-balance when closing. Request Matching/ Detail report to investigate and resolve.
2	Accounting types problem	Found Item accounting types with spaces on posting levels	Error	Expense, Income and Ledger item accounts do not have the correct accounting type. (Note: Will be eliminated with GFS).
3	Open-Close Parameter error	There are Period Open-Close parameters that were not captured	Error	Year-end parameters are missing / incorrect. Ensure that Period Open and Close parameters were captured correctly. This will include system parameters, definition codes 16 (transaction types) and 184 (Financial year-end). Departmental parameters 185 (year-end segment type mappings from) and 186 (year-end segment type mappings to).
4	Year-end Mapping error	Missing mappings in YRENDMAP table. Further validations for mappings stopped.	Error	This error indicates that some mappings are still outstanding. This can be e.g. a PO001 or PO003 missing for a PO002 mapping. The particulars can be obtained from User support team since it is currently written to an output file. Remember a call must be logged before User support can provide the information. Only captured mappings will be validated.
5	Matching field balance error	Found matching fields that are not in sync	Error	Item transactions exist without matching fields. A call must be logged before User support can provide further information.
6	Outstand General Journal Trans	Warning: Found outstanding General Journal transactions	Warning	Journal transactions still to be processed exist.
7	Outstand Accounts Payable Trans	Warning: Found outstanding Payment transactions	Warning	Accounts Payable payments captured that still need to be processed for current financial year.
8	Outstand Disbursement Trans	Warning: Found outstanding Disbursement transactions	Warning	Some disbursements still need to be processed for the current year. Ensure that all rejected disbursements have been resolved either cancelled or reissued. Reissued disbursements must first be processed by the relevant batch before completed.
9	Outstand Receipts Trans	Warning: Found outstanding Receipt transactions	Error	Pending receipts may still exist.
10	Outstand Batch/Rec Deposit Trans	Warning: Found outstanding Batch\Receipt batch transactions	Error	Batches exist for which a deposit confirmation is still outstanding.
11	Outstand Deposit Trans	Warning: Found outstanding Deposit transactions	Error	Deposits exist for which a deposit confirmation is still outstanding.
12	Outstand T&S Advances Trans	Warning: Found outstanding T&S	Warning	Advances exist that still need to be processed for the current financial year.

		Advances transactions		
13	Outstand T&S Claims Trans	Warning: Found outstanding T&S Claims transactions	Warning	Claims exist that still need to be processed for the current financial year.
14	Outstand T&S Matches Trans	Warning: Found outstanding T&S	Warning	Matches exist that still need to be processed for the current financial year.
15	Outstand Debt Agreement Trans	Warning: Found outstanding Debt Agreement transactions	Warning	Debt agreement transactions still exist that must be finalised. Debts that were captured or rejected and not yet authorised.
16	Outstand Debt Trans	Warning: Found outstanding Debt transactions	Warning	Captured or rejected debt transactions still to be authorised.
17	Outstand Entities Trans	Warning: Found outstanding Entities transactions	Warning	Entities captured that must be authorised or processed.
18	Interface Exception: PERSAL	Interface Error: Persal Exception count: 40	Error	Resolve exceptions outstanding
19	Interface Exception: ACB	Interface Error: ACB Payments Exception count: 2	Warning	Resolve exceptions outstanding.
20	Interface Exception: ACBEF7	Interface Error: Recall and Unpaid Payments Exception count: 43	Warning	Resolve exceptions outstanding.
21	Interface Exception: JOURNAL	E.G. Interface Error: GEIS Journals Exception count: 20	Error	Resolve exceptions outstanding.
22	Interface Exception: PAYMENT	E.g. Interface Error: Finest Payments Exception count: 1808	Error	Resolve exceptions outstanding. The type of payment will be displayed in the e-mail message with an exception count.
23	Interface Exception: PMG	E.g. Interface Error: Pay Master General Exception count: 40	Error	Resolve exceptions outstanding.
24	Interface Exception: TELKOM	Interface Error: Telkom Exception count: 90	Error	Resolve exceptions outstanding.
25	Interface Exception: OTHER		Warning	This will involve exceptions not catered for in the other interface types. (This will only be used if a new interface type was introduced and no code changes have been performed to include the new interface type).
26	Interface Exception: RECEIPT		Error	Resolve exceptions outstanding.
27	Account Type Error: EXPENSE	Found Account type error for Expense Accounts	Error	Ensure that all expense items contain the correct account type of 'E'. User Support would be able to provide the relevant item numbers.
28	Account Type Error: REVENUE	Found Account type error for Revenue Accounts	Error	Ensure that all expense items contain the correct account type of 'I'. User Support would be able to provide the relevant item numbers.
29	Account Type Error: LEDGER	Found Account type error for Ledger Accounts	Error	Ensure that all expense items contain the correct account type of 'L'/'A'. User Support would be able to provide the relevant item numbers.
30	Susp/Mfldind error: EXPENSE	Warning: Found incorrect Suspense/Matching field IND for expense accounts.	Warning	Incorrect Suspense & Matching field indicators. Ensure that for the specific account type these indicators correspond.

31	Susp/Mfldind error: REVENUE	Warning: Found incorrect Suspense/Matching field IND for revenue accounts.	Warning	Incorrect Suspense & Matching field indicators.
32	Susp/Mfldind error: LEDGER	Warning: Found incorrect Suspense/Matching field IND for ledger accounts.	Warning	Incorrect Suspense & Matching field indicators.
	The following mail are not specifically linked to the error parameters, therefore these messages will not be displayed on the on-line client:			
Code Structure:				
33		Parameters for code structure accounts not found.		The code structure account values were not found in the Parcdevl table for Defnocode 238. No further validations are performed for the code structure.
34		Varsno parameter for code structure parent level not found.		The parent level definition was not found in the Parvardf table for Defno 238. No further validations are performed for the code structure.
35		Varsno parameter for code structure account type not found.		The account type definition was not found in the Parvardf table for Defno 238. No further validations are performed for the code structure.
36		Expenditure: SDNO 1055 invalid! <i>NOTE: The Account name and SDNO will change, depending on which account was not found.</i>		The parent account SDNO value was captured incorrectly for Defno 238.
37		Parent SDNO for Seqno 2, Varsno 1 not found. <i>NOTE: the Seqno will change, depending on which SDNO was not found.</i>		The parent account SDNO value was not found for Defno 238.
38		Account type value parameter for EXPENDITURE not found. <i>NOTE: the account name will change, depending on which account was not found.</i>		The account type for the parent account was not found for Defno 238.
Mappings:				
39		Mapping error: Missing PO002/PO005 mapping for PO003.		There are PO003 Items in the YRENDMAP table that does not have a mapping for PO002 or PO005.
40		Mapping error: Missing PO002 mapping for PO001.		There are PO001 Items in the YRENDMAP table that does not have a mapping for PO002.
41		Mapping error: Missing PO003 mapping for PO005.		There are PO005 Items in the YRENDMAP table that does not have a mapping for PO003.
42		Mapping error: Missing		There are PO002 Items in the YRENDMAP table that does not have a

		PO001/PO003 mapping for PO002.		mapping for PO001 or PO003.
43		Mapping error: Fund(s) without mappings for expenses (PO002).		There is expense Items in the YRENDMAP table that does not have mappings for Fund.
44		Mapping error: Fund(s) without mappings for income (PO003).		There is income Items in the YRENDMAP table that does not have mappings for Fund.



national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

- TO ALL :**
- ACCOUNTING OFFICERS OF DEPARTMENTS**
 - :** **ACCOUNTING OFFICERS OF CONSTITUTIONAL INSTITUTIONS**
 - :** **ACCOUNTING AUTHORITIES OF PUBLIC ENTITIES LISTED IN SCHEDULES 2, 3A AND 3B TO THE PFMA**
 - :** **HEAD OFFICIALS OF PROVINCIAL TREASURIES**

CIRCULAR: 2017 FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES FOR ALL PUBLIC FINANCE MANAGEMENT ACT (PFMA) COMPLIANT INSTITUTIONS.

1. PURPOSE

Section 40 and 55 of the Public Finance Management Act (PFMA) (Act 1 of 1999) requires accounting officers for departments and public entities respectively to prepare and submit Annual Financial Statements (AFS) and Annual Reports to the National Treasury (NT), the Auditor General of the South Africa (AGSA) and the Executive Authority. This circular serves to remind:

- Accounting Officers (AO) and Accounting Authorities (AA) of departments, constitutional institutions and public entities of important financial year end procedures and closure/submission dates relating to the preparation and auditing of AFS and preparation of Annual Reports (AR) where such institutions have 31 March as their financial year end, and
- Accounting Authorities of entities with a financial year end **other than** 31 March of important financial year end procedures and submission dates relating to preparation and auditing of AFS and preparation of AR.

2. FINANCIAL YEAR END CLOSURE AND SUBMISSION DATES FOR NATIONAL AND PROVINCIAL DEPARTMENTS

Annexures A and B stipulate the financial year end closure dates for the above mentioned institutions.

2016/17 FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES

Table 1

FINANCIAL YEAR END AND ACCOUNTING CLOSURE FOR NATIONAL AND PROVINCIAL DEPARTMENTS		
ACTION	DATE	RESPONSIBILITY
Financial Year end closure		
<i>March 2017 Reporting to Vulindlela</i>	<i>07 April 2017</i>	Accounting Officer
<i>March 2017 – Preliminary</i>	<i>28 April 2017</i>	Accounting Officer

Whilst the above dates represent the latest time periods, earlier closure is always encouraged. Departments on BAS are required to perform their preliminary closure for March 2017 in accordance with BAS notice number 1 of 2016/2017 as well as in accordance with Treasury Instruction 5 of 2015/16, which is available on the National Treasury website at the following link:

<http://www.treasury.gov.za/legislation/pfma/TreasuryInstruction/default.aspx>

Treasury does not prescribe accounting closure dates for Entities at this stage. Institutions that have 31 March 2017 as their financial year end are required to comply with the submission dates as prescribed by the PFMA and/or Treasury Regulations. Refer to **Annexure A**.

Institutions that have year ends other than 31 March 2017 are required to comply with the submission dates as prescribed by the PFMA and/or Treasury Regulations. Refer to **Annexure B**.

3. SPECIMEN AFS, AFS EXCEL TEMPLATES, MODIFIED CASH STANDARD AS WELL AS ACCOUNTING MANUAL FOR DEPARTMENTS

Departments and Entities can access the specimen AFS, Excel Template, the Modified Cash Standard (MCS) and the Accounting Manual for Departments (AMD) by following the links on the Office of the Accountant General's Website as illustrated in **Annexure C**.

4. IMPLEMENTATION PLANS ON AUDIT OUTCOMES (2016/17)

In December 2008, Cabinet passed a resolution that supported the need for accounting officers and accounting authorities to immediately implement recommendations contained in the AGSA's management letters for the past financial year. Cabinet also noted National Treasury's request for institutions to provide corrective steps to be taken to address concerns raised in their audit reports on an annual basis.

It is therefore a requirement for all PFMA compliant institutions to submit implementation plans (corrective plans) detailing how the institutions plan to correct matters raised in their audit report.

For National Institutions, the implementation plans should be submitted, in the format prescribed by the National Treasury, to the relevant cluster manager by no later than 30 September 2017. For Provincial institutions, the implementation plans should be submitted to the relevant Treasury by no later than 30 September 2017.

5. ADDITIONAL NOTES

Accounting Officers and Accounting Authorities should take note of the following:

- In terms of sections 40(1)(c) and 55(1)(c) of the PFMA, financial statements submitted to the Auditor General and Treasury must be complete and accurate. Failure to submit accurate AFS constitutes non-compliance with the aforementioned sections of the PFMA and may be seen as an act of Financial Misconduct in terms of Section 81 and 83 of the PFMA.
- Should there be misstatements that were identified during the audit process, the affected departments and entities must correct these. We would like to urge departments and entities to also correct immaterial misstatements as these might have an impact on the consolidated AFS prepared by Treasury.
- Where institutions do not submit a final audited template that agrees to published AFS by the 31 July 2017, National Treasury will record the submission as late and all late recordings will be disclosed in the consolidated financial statements.
- Submissions by Provincial Institutions should follow relevant Provincial circulars.
- Submission to the relevant Treasury means relevant cluster managers at the OAG (National Institutions) or relevant contacts at the PAG offices (Provincial Institutions).
- The Executive Authority should advise the relevant Treasury of any entity under its ownership or control that the relevant Treasury may not be aware of.
- Accounting Officers and Authorities who are unable to comply with any of the submission requirements of this circular must promptly report that inability together with reasons to the relevant Treasury. This requirement to report is in line with section 40(5) and 51(2) of the PFMA, and does not absolve an entity of its responsibility.
- The accounting framework to be used for departments is Modified Cash Basis (MCS). The entities' template for 2016/17 is a GRAP compliant template and entities are required to complete and submit the template in line with the Consol Group Instructions for 2016/17 issued by OAG and available on the OAG website.

2016/17 FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES

It is imperative for PFMA compliant institutions to adhere to the requirements of this circular, especially those requirements relating to the submission of audited AFS. This will assist the NT in compiling the consolidated AFS as prescribed by Section 8(1)(a) of the PFMA.

6. CONTACT DETAILS

National Departments, Constitutional Institutions, National Trading Entities and National Public Entities

National Institutions that have to submit information to the relevant Treasury, or require further information and clarity on the contents of this circular and any issue relating to the preparation, submission and audit of AFS and AR should contact the relevant cluster manager (*National Institutions Only*) as detailed below:

CLUSTER	CONTACT NAME	TELEPHONE
SOCIAL SERVICES	Thomas Matjeni	(012) 315 5792
	Nthua Motlhala	(012) 315 5244
JUSTICE AND PROTECTION SERVICES	Star Kafu	(012) 315 5763
	Musa Ndlovu	(012) 315 5741
ECONOMIC SERVICE AND INFRASTRUCTURE DEVELOPMENT	John Watson	(012) 315 5590
	Andrea Wolfaardt	(012) 406 9091
CENTRAL GOVERNMENT ADMINISTRATION	Thokozile Motsweni	(012) 315 5233
	Palesa Nhlangothi	(012) 315 5383
FINANCIAL AND ADMINISTRATIVE SERVICES	Keitumetse Malebye	(012) 315 5989
	Gomotsegang Tsatsimpe	(012) 395 6542

All submissions by National Institutions relating to this circular must be submitted via the relevant cluster managers.

Provincial Departments and Provincial Public and Trading Entities

Provincial Institutions that have to submit information to the relevant Treasury, or require further information and clarity on the contents of this circular and any issue relating to the preparation, submission and audit of AFS and AR should contact the relevant Provincial Treasury.



JAYCE NAIR
ACTING ACCOUNTANT-GENERAL

DATE: 2017-03-22

2016/17 FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES

ANNEXURE A

SUBMISSION DATES – PUBLIC INSTITUTIONS WITH 31 MARCH YEAR END			
ACTION	PFMA/ TR	DATE	RESPONSIBILITY
Commence preparation of AFS	40(1)(b) & 55(1)(b)	1 April 2017	Accounting Officer/Accounting Authority
Submit prepared AFS and AFS template to external auditor and relevant Treasury: <ul style="list-style-type: none"> ▪ Electronic copy on CD or USB ▪ Hard copy, duly signed off by the AO/AA or CFO Additional instructions included in Consol Group Instructions for 2016/17.	40(1)(c) & 55(1)(c)	31 May 2017	Accounting Officer/Accounting Authority
Submission of the Annual Report (including performance information and report of Accounting Officer) to external audit for final review.	41 & 51(1)(f) & 76	31 May 2017	Accounting Officer
Submission of the Audited AFS to the Audit committee for final evaluation	Treasury Regulation 3.1.13(c)	Preferably by 15 July 2017	Accounting Officer/Accounting Authority
Submit final and audited AFS template to the relevant Treasury as follows: <ul style="list-style-type: none"> ▪ Electronic copy on CD or USB ▪ Hard copy, duly signed off by the AO/AA or CFO Additional instructions included in Consol Group Instructions for 2016/17.	41 & 51(1)(f) & 76 To finalise consolidation on audited figures as per Sec 8.	31 July 2017	Accounting Officer
Submission of Annual report, audited AFS & audit report to relevant Treasury and the executive authority	40(1)(d) & 55(1)(d)	31 August 2017	Accounting Officer
Tabling of Annual report and AFS to Parliament or Relevant Legislature	65(1)(a) & 65(2)	30 September 2017	Executive Authority
Where the Executive Authority fails to table the annual report by 30 September 2017 – Executive Authority must table an explanation to Parliament or Relevant Legislature	65(2)(a)	Immediately after 30 September 2017	Executive Authority

2016/17 FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES

ANNEXURE B

SUBMISSION DATES – PUBLIC INSTITUTIONS WITH FINANCIAL YEAR END OTHER THAN 31 MARCH (30 JUNE)			
ACTION	PFMA	DATE	RESPONSIBILITY
Commence preparation of AFS	55(1)(b)	1 July 2017	Accounting Authority
Submit prepared AFS and AFS template to external auditor and relevant Treasury: <ul style="list-style-type: none"> ▪ Electronic copy on CD or USB ▪ Hard copy, duly signed off by the AO/AA or CFO Additional instructions included in Consol Group Instructions for 2016/17.	55(1)(c)	31 August 2017	Accounting Authority
Submission of the Annual Report (including performance information) to external audit for final review.	51(1)(f)	31 August 2017	Accounting Authority
Submission of the Audited AFS and AFS template to the Audit committee for final evaluation	Treasury Regulation 3.1.13(c)	Preferably by 15 September 2017	Accounting Authority
Submit final and audited AFS template to the Relevant Treasury as follows: <ul style="list-style-type: none"> ▪ Electronic copy on CD or USB ▪ Hard copy, duly signed off by the AO/AA or CFO Additional instructions included in Consol Group Instructions for 2016/17.	To finalise consolidation on audited figures as per Sec 8.	30 September 2017	Accounting Authority
Submission of Annual report, audited AFS & audit report to relevant Treasury and the executive authority	40(1)(d) & 55(1)(d)	30 November 2017	Accounting Officer
Tabling of Annual report and AFS to Parliament or Relevant Legislature	65(1)(a) & 65(2)	30 December 2017	Executive Authority
Where the Executive Authority fails to table the annual report by 31 December 2017 – Executive Authority must table an explanation to Parliament or Relevant Legislature	65(2)(a)	Immediately after 30 December 2017	Executive Authority

ANNEXURE C

Departments can access the specimen AFS, Excel Template and the MCS by following the links on the Office of the Accountant General's Website as illustrated below:

(i) NATIONAL AND PROVINCIAL DEPARTMENTS

Step 1: Go to <http://oag.treasury.gov.za> and then select "Publications" from the menu

Step 2: Select "01. Annual Financial Statements"

Step 3: Select "03. For Prov. And Nat. Departments"

Step 4: Select "GRAP for National and Provincial Departments".

Step 5: Select the relevant folder and documents

(ii) PUBLIC ENTITIES, CONSTITUTIONAL INSTITUTIONS AND TRADING ENTITIES

Step 1: Follow steps 1 and 2 as for National and Provincial Departments above, then.

Step 2: Select "04. For Entities"

Step 3: Select "For fin. Year ending 31-03-2017"

Step 4: Select the relevant folder and documents

Please note that the public entity AFS template for 2016/17 will not be published on the OAG website but rather emailed to each entity individually as in previous years.



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

FINANCIAL YEAR END: PREPARATION PLAN

NO	ACTION OR TASK	RESPONSIBLE PERSON & TEAM	TARGET DATE	PROGRESS	CHECKED BY
1.	<p>Identify outstanding transactions and do finalization as far as possible before Financial Year End for accurate Financial Reporting. Compile a work plan and monitor the progress. Suggested input documentation:</p> <ul style="list-style-type: none">• RM003: Requisitions older than X month. • RR094: Payment Reconciliation Report. • RR095: Payments Authorised but no BAS Payment No. • RM031: Non-Authorised Surpluses/ Shortage/Redundant. • RR084: Report on Transactions on hold. • RR101: Invoice Age Analysis. • RR016: Active Procurement Integration Commitments.				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

	<ul style="list-style-type: none"> • RW013: Procurement Advices not yet approved. • RO012: Receipt Diary. • RR070: List of Open/Rejected Procurement Transactions. • RR104: Closed Orders not Finalised. 				
2	Communicate Financial Year End (FYE) downtime (Notice1 of 2017).	LOGIS Manager			
3.	Appoint Resource (s) to monitor and address: <ul style="list-style-type: none"> <input type="checkbox"/> The execution of FYE reports during the FYE down time; and <input type="checkbox"/> The reclassification of Item Records (RY001). 	LOGIS Manager			

FINANCIAL YEAR END: CHECKLIST

NO	ACTION OR TASK	REFERRAL TO DETAIL ACTION PLAN	RESPONSIBLE PERSON & TEAM
1.	Stock and or Asset evaluation	1.1 and 1.2	
2.	Status of open and outstanding transactions - BAS SCOA Implementation communication needs to be communicated and addressed with reference to Release documents and LOGIS Notices.	2	
3.	Price verifications of item records.	3	
4.	Printer set-up and year end detail.	4	
5.	Re-classification reports.	5.	
6.	Filing of Year-end Reports.	6	



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

7.	Asset and Inventory Reports; Consumable reconciliations.	7.1. - 7.3.	
8.	Provide the LOGIS Financial Year End Reports to the person responsible for the compilation of the Annual Financial Statements: Assets, Inventory and Consumables.		
9.	Ensure the correctness of the security profiles (SASP) of all active users in the Department.	9	
10.	Execution of additional report before financial year end.	10	
11.	Verify all vouchers, obtain relevant signatures and close applicable files.		
12.	At Head Office for audit purposes: Obtain copies of the Financial Year End reports from Regional and or Other offices. File with annual Asset- and Inventory Verification certificates, discrepancy reports etc.		
13.	Communicate with BAS System Controller for the validity of allocation codes for the new Financial Year.		
14.	BAS SCOA Implementation communication needs to be communicated and addressed with reference to Release documents and LOGIS Notices.		
15.	Work closely with the BAS System Controller to ensure a successful transition to the new BAS SCOA Implementation (Release documents and LOGIS Notices).		

FINANCIAL YEAR END: DETAIL ACTION PLAN



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
1.1.	<p><u>Asset evaluation</u></p> <p>Asset evaluation must be conducted at least once a year. Step by step actions:</p> <ul style="list-style-type: none"> a) Appoint an Asset Evaluation Board in writing; b) Asset Management needs to notify the department of the dates of the asset verification; c) Print the "LOCATION/PERSONNEL COUNT SHEET"; d) Print the "Asset verification download" Asset closing balance (Major and Minor) e) Asset verification commences using The Asset register closing balances on Major and Minor assets can be used for evaluating asset performance. <p>For more detail please refer PFMA. Section 45(e) of the PFMA) suggests programme managers be made responsible for the physical condition, use, functionality and financial performance of the assets they consume in delivering programmes. According to the PFMA this responsibility lies with the Accounting Officers.</p> <p>Important to Note: Appropriate review and evaluation of asset performance to verify that required outcomes are achieved. Evaluate physical condition and compare with information on LOGIS functions: AMRP REPAIR/SERVICING OF SERIAL DETAIL ITEMS AMRH ENQUIRY ON ITEM REPAIR HISTORY</p>	<p>RR032 on BRRR RY0A3 and RYM03 on BRRR</p> <p>RR032 count sheet to be verified with RY0A3 and RYM03</p> <p>Section 45(e) of the PFMA</p>			



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
		LOGIS selections: AMRP and AMRH			



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

	<p>Requires regular inspection & Assessment of maintenance costs</p> <p>Physical Condition</p> <p>Functionality</p> <p>Utilisation</p> <p>Financial Performance</p> <p>Asset</p> <p>Integrated Performance report</p> <p>A proper physical condition assessment of an asset will involve:</p> <ul style="list-style-type: none">• Setting the required condition relative to its service delivery requirements and value (criteria should include related operational efficiency, public health and safety, and amenity);• Inspecting the asset and comparing of the condition with the requirement; and• Forecasting of its future condition. <p>Continuous review of the functionality of the asset, to:</p> <ul style="list-style-type: none">• Identify significant impacts on services;• Allow timely changes to improve both service delivery and functional standards; and• To assist with the formulation of asset strategies.				
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

<p>Asset utilisation measures if the usage of an asset meets the service delivery objectives of the Department in relation to the asset's potential capacity.</p> <p>The financial performance must be evaluated to determine if economically viable services are rendered. Determine the current and projected economic return of the asset or portfolio by measuring the current and projected economic return:</p> <ul style="list-style-type: none"> • Operating expenses; and • Current and projected cash flows, including capital expenditures. <p>f) Update the "Performance information" on LOGIS selection MAINTAIN SERIAL DETAIL INFORMATION (AMAI);</p> <p>g) Re-generate the "Asset verification download" RY0A3 and RY0M3 on selection BRRR to reflect the captured information;</p> <p>h) Print the "LOCATION/PERSONNEL CONTROL SHEET" RR032 on selection BRRR;</p> <p>i) Asset Manager to verify the findings on the count sheet and downloads of RY0A3 and RY0M3;</p> <p>j) In case of balance differences - investigate and capture on BACP after receiving of delegated approval.</p> <p>k) If investigation found that receipts or issues were captured incorrectly the following can be done.</p> <ul style="list-style-type: none"> • Reverse receipts on selection RCRV and recapture on RCCP/RCRI ONLY IF NO PAYMENTS ARE CAPTURED AND AUTHORISED AGAINST THE RECEIPTS. • Verify the location of the assets prior to reversing the receipt. • If the assets are not in the store it must be returned to the store either by <ul style="list-style-type: none"> ○ Reverse the issue; or ○ Capture a return to store transaction on RCXO (Extra Ordinary Receipts / Returns) 	<p>LOGIS selection AMAI</p> <p>RYA3 AND RYM3</p> <p>RR032</p> <p>Treasury Regulations section 12</p>			
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

	<ul style="list-style-type: none">Reverse issues on selection ISRV and recapture on ISCP;				
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<ul style="list-style-type: none"> • Do balance adjustments on selection BACP and do authorizing on BAAT; and • Capture balance movements where applicable. (Complete the LOG 11 form: Movement of asset Items in duplicate); <ul style="list-style-type: none"> l) Re-print "Location / Personnel control report": RR032 - on selection BRRR and forward for signatures to the Asset Controller / Cost Centre Manager; m) Asset controller / Cost Center Manager forward signed asset copy (RR032) to Supply Chain Management/Asset Management Section for filing marked allocated assets per asset and date sequence. n) For balance movements the asset controller must send a copy of LOG 11 to the accounting section. Accounting to allocate a document number from a register/file Movement of asset items and file the LOG 11 in document number sequence in a register/file marked "Movements of Asset Items" per financial year. o) If any inconsistency reflects on report ITEM RECORD BALANCES VS ITEM SERIAL (RX002) ensure that: <ul style="list-style-type: none"> • All BACF transactions are completed • There is no outstanding issue or receipt • No transactions are on hold for the remainder • No outstanding transactions are on suspense <p>Note: Follow the normal disposal process for obsolete, redundant and unserviceable items – Refer to the LOGIS process Guide under Applications >> Portal>> Wiki>> Operational Material>> Guides>> Processes >>LOGIS Process Guide.</p>				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

1.2.	<p><u>Inventory/Consumable verification</u></p> <p>Inventory and Consumable verification have to be conducted at least once a year. Step by step actions are:</p> <p>a) An Inventory/Consumable verification board/team must be appointed in writing;</p> <p>b) Item records must be linked to stock take cycles as set up on</p>				
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NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<p>table 45 on selection SADC;</p> <p>c) The freeze/unfreeze process of item records will take place as per stock Unfreeze Indicator set on IFST</p> <p>d) The Miscellaneous/Postings/Warehouse official and System controller verify report RR001 (Items per Cycle Count) with the LOG 14 bin card;</p> <p>e) If upon investigation it is found that receipts or issues were captured incorrectly the following actions should be taken:</p> <ul style="list-style-type: none"> • Reverse receipts on selection RCRV and recapture on RCCP; <i>ONLY IF NO PAYMENTS ARE CAPTURED AND AUTHORISED AGAINST THE RECEIPTS.</i> • Reverse issues on selection ISRV and recapture on ISCP; and • Correct balance adjustments on selection BACP and authorise it on selection BAAT. <p>f) File the signed reports in a register/file marked Annual Inventory verification.</p> <p>Note: Follow the normal disposal process for damaged, obsolete, redundant and unserviceable items. Refer to the LOGIS process Guide under Applications >> Portal>> Wiki>></p>	<p>Treasury Regulations section 12</p>			



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

	Operational Material>> Guides>> Processes >>LOGIS Process Guide.				
1.2.1	<u>Automatic freeze/unfreeze of items for stock take:</u> a) Set Stock Unfreeze indicator to "A" on IFST; b) Ensure that dates are setup correctly on SASC table 45 cycle number; c) <i>LOGIS will change the stock freeze flag to "R" on SASC table 45; 2 days before stock take date.</i> d) The night prior to the verification date, LOGIS will freeze all item records for that cycle according to the settings on selections IFST and SASC; e) LOGIS generates an Inventory verification control sheet after the verification is completed;				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<p>f) The Inventory verification board/team completes and signs the report.</p> <p>g) When the verification period (number of days of stock take as setup on SASC table 45) has passed, LOGIS will change the stock freeze flag to "Y", unfreeze the item records and set freeze flag to "N".</p>				
1.2.2	<p><u>Manually freeze/unfreeze of items for stock take:</u> a) Set stock unfreeze indicator to "M" on IFST;</p> <p>b) Set stock freeze flag to "R" on SASC Table 45</p> <p>c) Run program PABR05BD on selection BRCP to generate report BD005: verification count report;</p> <p>d) Run report RR001: (count sheet) Items per cycle count on selection BRRR.</p> <p>e) On the day of the verification LOGIS will freeze all the item records for that cycle according to the settings on selections IFST and SASC;</p> <p>c) The Inventory verification board/team completes and signs the report;</p> <p>e) When the verification period has passed, change the stock freeze flag to "N" on LSLG for the affected item records or follow the automatic unfreeze process.</p>				
1.2.3	<p><u>Do not freeze items:</u></p> <p>a) Print RR001 - Count sheet and do stock take; and</p> <p>b) Print RR001 - Control sheet, verify, investigate and do balance adjustments and authorise, on selections BACP and BAAT.</p>				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

2.	Clear all outstanding transaction Work closely with the BAS System Controller to ensure a successful transition to the new BAS SCOA Implementation (Release documents and LOGIS Notices). a) Determine number of outstanding transactions (transactions which are open on LOGIS and need to be finalised before year end); b) Determine the time frame to clear/finalise the transaction; c) Identify and allocate a responsible person and resources to				
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NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

<p>ensure that outstanding transactions are cleared/finalised; and;</p> <p>d) Capture balance adjustments when:</p> <ul style="list-style-type: none">• A discrepancy is identified;• An item needs to be disposed of, declared as redundant, obsolete or unserviceable; NB: Complete the LOG 4: Balance adjustment form before capturing a balance adjustment on BACP;• A movement of an asset item need to be done to reflect the correct quantities per location;• The LOG 4 form is filed in the relevant balance adjustment document number sequence in a marked register/file:<ul style="list-style-type: none">✓ Balance adjustments-Disposals per financial year✓ Balance adjustments-shortages/deficiencies (stock items) per financial year;✓ Balance adjustments-shortages/deficiencies (asset items) per financial year;✓ Balance adjustments-surpluses (stock items) per financial year;✓ Balance adjustments-surpluses (asset items) per financial year; and <p>e) Utilise the enquiry selections on LOGIS and Procurement Integration with relevant reports to identify outstanding transactions.</p> <p>f) Use selection BACF to complete the transactions or authorise merge transaction on MGAT if the following error occurred "Item is in "H"old status. Report RR084 REPORT OF TRANSACTION ON HOLD can identify these items.</p> <p>g) When the error "missing monthly consumption data" occurs the user should use report BM002 (Month update) and use selection SECH to identify missing months and run BM002 backdated for missing months. If the item is on hold due to the merge transaction use MGAT to authorise all item change transactions.</p>				
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

	h) Reset the date parameter on BM002 to a blank.				
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	Refer to LOGIS website under Applications >> Portal>> Wiki>> Library>>Reports. Search on reports for report detail and parameters of the above-mentioned reports.				
3.	Price verification of item records: a) Print the (RR058) Item record price verification report on selection BRRR; b) Verify that unit of issue and equalization factor correlate; c) Verify that item record prices are in line with the unit of issue; and d) Change the prices on selection LSRM if incorrect. Note: When changing the average/ unit price for assets on LSRM the cost price reflected on all asset reports will NOT change. For cost prices changes on assets, please capture these changes by making use of selection AMMA and AMMU.				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

4.	<p><u>Printer set-up and year end detail:</u></p> <p>a) Check if printers are set-up and parameters are correct.</p> <p>b) Confirm access to Control D and Core FTP.</p> <p>c) Confirm the date parameter on BRCP for the PABR02BM: Month Update is blank.</p> <p>d) Ensure printers are online, operational, with toner and enough paper.</p> <p>e) The batch run for year end on IFST will be defaulted to "Y" and the reports will execute thereafter;</p> <p>f) Check during the LOGIS downtime that the following reports printed:</p> <ul style="list-style-type: none"> • RY000 – Audit report: faulty receipts; • RY001 – Reclassification • RY004 – Annual Weapons/Machines Report (will only print for Weapons) • RY006 - Annual report on discrepancies • RY0A/M3 – Asset Register Closing Balance • RY0A/M4 – Additions To The Asset Register • RY0A/M5 – Asset Disposal Report • RY0A/M6 – Adjustments To The Asset Register • RY0A/M7 – Asset Register Subsidiary Issues • RY0A/M9 – Internal Transfer Report 				
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NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

<ul style="list-style-type: none"> • RY0I3 – Inventory Closing Balance □ RY0I4 – Inventory Addition Report • RY0I5 – Inventory Disposal Report • RY0I6 – Inventory Adjustment Report • RY0I7 – Inventory Issue Report • RY0I8 – Inventory Variance Report • RY0I9 – Inventory Internal Transfer Report • RY0C3 – Consumable Closing Balance □ RY0C4 – Consumable Addition Report • RY0C5 – Consumable Disposal Report • RY0C6 – Consumable Adjustment Report • RY0C7 – Consumable Issue Report • RY0C8 – Consumable Variance Report • RY0C9 – Consumable Internal Transfer Report • RR101 – Invoice Age Analysis Report • RR102 – Financial Statement Commitments • RR103 – Financial Statement Accruals • RR105 – Purchase to Payment Report • BM001 – Audit trail • RR0A1 – Asset Payment Information • RR016 – Active Procurement Integration Report • RR121 – Security user profile report • RR122 – Security user profile history report • RR123 – RACF ID report • RR124 – RACF ID history report • RR009 – Accepted/Not Accepted quotations <p>Inform the LOGIS Call Centre tel: (012) 657 4444 if reports were not received or when exception reports print with the error message that display. Time frames were g) Once Confirmation is received from LOGIK that reports executed, use Control D to retrieve the identified reports.</p>				
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

5.	<p>Reclassification</p> <p>There are two phases for reclassification:</p> <ul style="list-style-type: none">• The temporary reclassification.• Permanent reclassification. The LOGIS project will run the temporary classification per store, this batch run generates six sub-reports for reclassification:<ul style="list-style-type: none">○ RY001-1 Reclassification Schedule A list of all item control numbers that will be reclassified during the reclassification batch run. ICN's are sorted according to the new classification type. The permanent reclassification batch run can run 5 days prior or up to 60 days after the year-end.○ RY001-2 Reclassification Summary Report The percentage of the total value of store items that will be reclassified as A- and B- items. It prints the total number and value of items that will be reclassified as C-, D-, E- and F- items.○ RY001-3 Reclassification Warning Report All C-items that will be reclassified as store items but which have stock in the store.○ RY001-4 Reclassification Follow-up Report A detailed list of all the items that will be reclassified, with all the information that will be changed on the item record, with the annual average consumption as percentage of A- and B-item consumption.○ RY001-5 Reclassification Schedule - Open Transactions A list of all items that will be reclassified but still have open transactions.○ RY001-6 Exception Report A detailed error log of all the items that will give errors during the reclassification batch run. The following item will appear on this report:<ul style="list-style-type: none">○ Un-Authorised Item Records (items have to be				
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

Authorised with a 'U' on selection LSLG or LSRM). ◦ Inactive item records: (items can only be activated by the Distribution Data Base team at the LOGIS project).				
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

	<ul style="list-style-type: none">○ Items with an average price of zero (Verify that item record prices are in line with the unit of issue and if necessary change the prices on selection LSRM).○ Items with missing monthly consumption data use report BM002 (Month update) and check on SECH for missing months and run BM002 backdated for missing months.○ Items without a corresponding record on the item master file (Items will still be reclassified). ○ Items that cannot be reclassified due to non-compliance to the item record business rules. These exception messages will print in alphabetical and then ICN (Item Control Number) sequence. <p>On selection LSRM Item record restricted maintenance check: ○</p> <p>Future Classification</p> <p>This field is only used during the Year-end re-classification of the Item Records.</p> <p>This field allows the user to specify the new classification of all those 'A' and 'B' classification Item Records that will be re-classified to a classification of 'C' or 'D'. When the Temporary reclassification program is run at year-end it will populate this field with a 'C' classification for all those 'A' and 'B' classification Item Records to be re-classified to either a 'C' or a 'D' classification.</p> <p>The user can then specify which classification is required, either 'C' or 'D', by editing this field. When the permanent re-classification program is run it will read this field and perform the re-classification accordingly.</p> <ul style="list-style-type: none">○ Permanent Classification <p>This field is only applicable for item records with a classification of 'D' or 'C'. For all other classifications this field is No. When this flag is set to 'Y' a ledger with a classification of 'D' or 'C', will be permanently classified and the classification will not be updated during the Yearly Batch Run. When this flag is set to 'N' it is not permanent, which</p>			
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FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

means that the system will automatically re-classify stock items according to consumption and the analytical



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<p>technique, when the year-end Batch Run is executed. If an A or B item is reclassified to another classification for example an A item is reclassified to a C, nothing can be done about it.</p> <ul style="list-style-type: none">○ Confirm that all reports and exception reports did print. Make the necessary changes before the permanent reclassification. No changes can be made after the permanent reclassification had run. Classification can only be change on selection MGCP and authorised on MGAT. ○○ NB: It is essential that all the above mentioned steps for reclassification be completed before the permanent reclassification is run. If not it will result that certain item records will reclassify that should not reclassify.○ NB: The users have 10 working days after the temporary reclassification to do this.○ A message will be published on the LOGIS web to remind users of the time span for the re-classification.○ Ensure that the reclassification report (PABR01RY) print flag is set to 'P' for permanent and to 'Y' to include in the run, on selection BRCP. The flag settings change automatically one day before the permanent reclassification. <p>Compare the temporary and permanent reclassification report and report any discrepancy by logging a request.</p>				
6.	<p><u>Filing of Financial year- end documentation</u></p> <p>a) All documentation for the specific financial year should be filed according to the prescribed procedures.</p>				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

7.1.	<p>Asset Reports The following reports will be generated from the project on a monthly basis, which also forms part of Annual Financial statements (Assets):</p> <ul style="list-style-type: none"> • RY0A3, RY0M3 – Closing Balance; • RY0A4, RY0M4 – Input to the disclosure notes: Cash & Non Cash Additions to Tangible & Intangible Capital Assets per Asset Category for the year ended 31 March; • RY0A5, RY0M5 – Input to disclosure notes: Disposal of Tangible & Intangible Capital Assets per Asset Category 				
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NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<p>for the Year ended 31 March;</p> <ul style="list-style-type: none"> • RY0A6, RY0M6– Input Report to disclosure note: Adjustments to Tangible & Intangible Capital Assets Prior Year Balances per Asset Category for the year ended 31 March & Exclusions; • RY0A9, RY0M9- Internal transfer Matched an unmatched Reports • RY0A7, RY0M7 – Asset subsidiaries report. These reports will only execute where departments have been activated to use subsidiaries. • Do reconciliation of the above mentioned reports; and • Calculate the balancing sum as per latest report values. The balancing sum is as follows: <ul style="list-style-type: none"> ○ Opening balance RY0A3, M3 (Closing balance as the end of the previous financial year 31 March) ○ Add (+) additions - RY0A4, M4 ○ minus (-) disposals - RY0A5, M5 ○ plus/minus (+/-) adjustments - RY0A6, M6 ○ minus (-) issues to subsidiaries - RY0A7, M7 ○ plus/minus (+/-) Internal transfers - RY0A9, M9 ○ Equal (=) Closing balance RY0A3, M3 				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

7.2	<p>Inventory Reports</p> <p>The following reports will be generated from the project on a monthly basis, which also forms part of Annual Financial statements (Inventory):</p> <ul style="list-style-type: none"> • RY013 – Inventory Open/ Closing Balance; • RY014 – Inventory Addition Report; • RY015 – Inventory Disposal Report; • RY016 – Inventory Adjustment Report; • RY017 – Inventory Issue Report; • RY018 – Variance report • RY019 – Inventory Internal transfer report • Do reconciliation of the above mentioned reports; and □ Calculate the balancing sum as per latest report values. The balancing sum is as follows (for Quantity and Value): 				
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NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<ul style="list-style-type: none"> ○ Opening Balance (Beginning of Period) - RY013 ○ add/minus (+/-) adjustments - RY016 ○ add (+) additions/Purchases Cash & Non cash - RY014 ○ less (-) disposals - RY015 ○ less (-) issues - RY017 ○ add/minus (+/-) internal transfers – RY019 ○ equal (=) Closing Balance (Before Weighted Average Price Variance) : CALCULATED (calculated on Quantity and Value) ○ add/minus (+/-) adjustments Weighted Average Price Variance : RY18 (only value) ○ equal (=) Closing Balance (After Weighted Average Price Variance) (this value is on Quantity and Value as per RY013 for the period ending 31 March of the financial year.) <p><i>Please note: the store</i></p>				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

	<p><i>must balance on quantity and the variance report must be used to balance on value.</i></p>			
<p>7.3.</p>	<p>Consumable Reports The following reports will be generated from the project on a monthly basis, which also forms part of Annual Financial statements (Consumables):</p> <ul style="list-style-type: none"> • RY0C3 – Consumable Opening/Closing Balance • RY0C4 – Consumable Addition Report • RY0C5 – Consumable Disposal Report • RY0C6 – Consumable Adjustment Report • RY0C7 – Consumable Cash related Issue Report • RY0C8 – Consumable Balancing sum Report • RY0C9 – Consumable Internal Transfer Report • Do reconciliation of the above mentioned reports; and □ Calculate the balancing sum as per latest report values. <p>The balancing sum is as follows (for Quantity and Value): ○ Opening Balance (Beginning of Period) - RY0C3 ○ add/minus (+/-) adjustments - RY0C6 ○ add (+) additions/Purchases Cash & Non cash -</p>			



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<p>RY0C4 ◦ less (-) disposals - RY0C5 ◦ less (-) issues - RY0C7 ◦ add/minus (+/-) internal transfers – RY0C9 ◦ equal (=)Closing Balance (Before Weighted Average Price Variance) : CALCULATED (calculated on Quantity and Value) ◦ add/minus (+/-) adjustments Weighted Average Price Variance : RYC8 (only value) ◦ equal (=) Closing Balance (After Weighted Average Price Variance) (this value is on Quantity and Value as per RY0C3 for the period ending 31 March of the financial year.)</p> <p><i>Please note: the store must balance on quantity and the variance reports must be used to balance on value</i></p>				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

9.	<p>Security Profiles</p> <p>Update user profiles on IDCI and selection access on SASP according to user status and functions. To determine the statuses of users the following action can be performed:</p> <p>a) Execute report RR121 - SECURITY USER PROFILE REPORT from BRRR.</p> <p>b) Verify all billing codes linked to users on SASP.</p> <p>c) Ensure the validity of the PERSAL number.</p> <p>d) Ensure that all additional information e.g. Id no etc. is linked to the active user.</p> <p>e) All invalid active users on the store, must be made inactive with the relevant reason codes.</p> <p>f) Ensure that the user ids are correct and valid on LOGIS by confirming the information on the RACF reports from SITA or by executing report RR123 – RACF ids and verify active users. This ensures correctness of active users for the Department as at Year end.</p> <p>g) Ensure that all filing with regard SASP and RACF ids are done with cross reference to the external ref no and is filed on a</p>				
NO	ACTION OR TASK	SUPPORTING INFORMATION	RESPONSIBLE PERSON	TARGET DATE	STATUS
	<p>register.</p> <p>h) Determine functions allocated to users, user report RR125 and modify profiles where needed.</p>				



FINANCIAL YEAR END PREPARATION PLAN, ACTION PLAN & CHECKLIST

10	<p><u>Execution of additional Reports on Request</u></p> <p>When additional reports are needed before the Financial year end, execute the reports no later than 30 March every year.</p> <p>Possible list of reports:</p> <ul style="list-style-type: none">RQ010 - Redundant / obsolete stock reportRQ011 - Report: consolidated stock discrepanciesRQ012 - Report: stock discrepanciesRQ013 - Disposal schedule - non authorisedRQ014 - Disposal schedule – authorised <p>Note: this is only a suggested list. Reports may be added if and when the need arise.</p>				
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AFS SYSTEM REPORTS

BAS

Trial Balance Reports

KITSO Reports

LOGIS

RY000	Audit Report – faulty receipts
RY001	Reclassification
RY004	Annual Weapons/Machines Report
RY006	Annual Report on Discrepancies
RY0A3	Asset Register Closing Balance
RY0A4	Additions to the Asset Register
RY0A5	Asset Disposal Report
RY0A6	Adjustments to the Asset Register
RY0A7	Asset Register Subsidiary Issues
RY0A9	Major Internal Transfer Report
RY0M3	Asset Register Closing Balance Minor Assets
RY0M4	Addition Report (minor)
RY0M5	Asset Disposal Report (minor)
RY0M6	Adjustment to Asset Register (minor)
RY0M7	Asset Register Subsidiary Issues
RY0M9	Minor Internal Transfer Report
RY0I3	Inventory Opening/Closing Balance
RY0I4	Inventory Addition Report
RY0I5	Inventory Disposal Report
RY0I6	Inventory Adjustment Report
RY0I7	Inventory Issue Report

RY018	Inventory Variance Report
RY019	Inventory Internal Transfer Report
RY0C3	Consumable Opening/Closing Balance
RY0C4	Consumable Addition Report
RY0C5	Consumable Disposal Report
RY0C6	Consumable Adjustment Report
RY0C7	Consumable Cash Related Issue Report
RY0C8	Consumable Balancing Sum Report
RY0C9	Consumable Internal Transfer Report
RR102	Invoice Age Analysis Report
RR103	Financial Statement Accruals
RR105	Purchase to Payment Report
BM001	Audit Trial
RROA1	Asset Payment Information
RR016	Active Procurement Integration Report
RQ010	Redundant/Obsolete Stock Report
RQ011	Report – Consolidated Stock Discrepancies
RQ012	Report – Stock discrepancies
RQ013	Disposal Schedule – Non authorised
RQ014	Disposal Schedule – Authorised

PERSAL

7.11.12	State Guarantee Liability	Contingent Liabilities – Housing Loan Guarantees
7.11.13	} Leave in monetary value	Employee Benefits - Leave Entitlement
XX7013		
7.11.14	Service Bonus Liability	Employee Benefits - 13 th cheque
XX1015	Key Management Personnel	Key Management Personnel – Salaries
SR0031	Accruals	All payments related to March that was paid in April