

Reference: RCS/C.6

TREASURY CIRCULAR NO. 17/2018

THE PREMIER
THE MINISTER OF ECONOMIC OPPORTUNITIES
THE MINISTER OF COMMUNITY SAFETY
THE MINISTER OF CULTURAL AFFAIRS AND SPORT
THE MINISTER OF EDUCATION
THE MINISTER OF FINANCE
THE MINISTER OF HEALTH
THE MINISTER OF HUMAN SETTLEMENTS
THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING
THE MINISTER OF SOCIAL DEVELOPMENT
THE MINISTER OF TRANSPORT AND PUBLIC WORKS
THE SPEAKER: PROVINCIAL PARLIAMENT
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (DR G LAWRENCE)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR Z HOOSAIN)
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (MR G MORRIS)
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR BK SCHREUDER)
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)
THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)
THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)
THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR D BASSON)
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS N PETERSEN)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MS A SMIT)
THE CHIEF FINANCIAL OFFICER: VOTE 4: COMMUNITY SAFETY (MR M FRIZLAR)
THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)
THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH (MR A VAN NIEKERK)
THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)
THE CHIEF FINANCIAL OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR F DE WET)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)
THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (ADV C SMITH)
THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MR F HUYSAMER)
THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)
THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)
THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

THE 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 IG SMITH) (ACTING)
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 (VACANT)
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
THE CHIEF FINANCIAL OFFICER (MS A SMIT)
THE HEAD: OFFICE OF THE FINANCE MINISTRY (ADV E PRETORIUS)

For information

THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
THE DIRECTOR: FINANCIAL GOVERNANCE (MS N PALMER) (ACTING)
THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
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) (VACANT)
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 T RAKIEP) (ACTING)
THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (VACANT)
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)

MONTH-END CLOSURE PROCEDURES FOR 2018/19, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 READ WITH SECTION 40(4)(C) OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999

PURPOSE

1. The purpose of this circular is to retract and replace Treasury Circular No. 16 of 2017 in its entirety and to inform Accounting Officers (AOs) and Chief Financial Officers (CFOs) of departments of their revised month-end closure procedures to meet the reporting requirements in terms of sections 40 and 41 of the Public Finance Management Act (Act 1 of 1999) as prescribed in National Treasury Instruction No. 05 of 2016/17.

LEGISLATIVE BACKGROUND

2. Chapter 5 of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999) prescribes the responsibilities of AOs in respect of financial reporting. In terms of section 41 an AO must submit to the Provincial Treasury such information, returns, documents, explanations and motivations as may be prescribed.
 - 2.1 To ensure the completeness and accuracy of the information supplied to the Provincial Treasury in terms of section 40(4)(b) and (c), all AOs must certify on a monthly basis that they have complied with the financial performance indicators below, and submit it to the Provincial Treasury within **15 days** of each month following on the reporting month.

MONTHLY REPORTING REQUIREMENTS

3. **Compliance Certification**
 - 3.1 To ensure uniformity in respect of such certification, a pro forma covering letter has been included for use by departments. The covering letter must be completed and signed by the AO and submitted monthly to the Provincial Treasury (**see Annexure A**).

3.2 Performance indicators

- 3.2.1 Section 40(1)(a) requires AOs to keep full and proper records of the financial affairs of the department in accordance with any prescribed norms and standards. To ensure the completeness and accuracy of the information supplied in terms of section 40(4)(c), CFOs must certify on a monthly basis, compliance to the minimum financial performance indicators **(see Annexure B)**.
- 3.2.2 **Annexure B** contains the minimum financial management performance indicators to be complied with that would assist in the completion of **Annexure A**.
- 3.2.3 If a department is unable to comply with any of the minimum prescribed performance indicators of **Annexure B**, the AO/CFO must report the non-compliance and reasons to Provincial Treasury. This report should include action plans with timeframes to address the non-compliance with the performance indicators reflected in **Annexure B**.
- 3.2.4 Failure to comply with this Circular could be construed as financial misconduct in terms of Treasury Regulations 4.

3.3 Monthly Book Closure (see Annexure C)

Table: Bas Month-End Closure Dates for the 2018/19 Financial Year

ACCOUNTING MONTH	CLOSURE DATES
MARCH 2018 – reporting to Vulindlela	2018/04/06 (no month/year close transaction)
MARCH 2018 – PRELIMINARY	2018/04/30
APRIL 2018	2018/05/07
MAY 2018	2018/06/07
JUNE 2018	2018/07/06
JULY 2018	2018/08/07
AUGUST 2018	2018/09/07
SEPTEMBER 2018	2018/10/04
OCTOBER 2018	2018/11/07
NOVEMBER 2018	2018/12/07
DECEMBER 2018	2019/01/07
JANUARY 2019	2019/02/07
FEBRUARY 2019	2019/03/07
MARCH 2019- Reporting to Vulindlela	2019/04/08 (no month/year close transaction)
MARCH 2019 – PRELIMINARY	2019/04/30

- 3.3.1 Departments are to align their departmental processes to ensure that month-end closure can occur timeously on or before these dates. National Treasury will force-close any general ledgers that are still open by the closing dates.
- 3.3.2 Departments should reflect the actual date of month-end closure in the above table and if forced-close, to please indicate the reasons for such forced-closure.
- 3.3.3 CFOs or delegated officials are to ensure that the above due dates are complied with.
- 3.3.4 The above actions (3.3.1 - 3.3.3) are to be certified per **Annexure B (performance indicator: 2.1)**.
- 3.4 **Monthly exceptions/adjustments/interfaces/reconciliations**
- 3.4.1 CFOs or delegated officials must ensure that bank reconciliations are performed on a daily basis to detect unauthorised entries [TR 15.10.1.2 (j)].
- 3.4.2 Departments must immediately report all unknown or erroneous items arising from banking interfaces to Provincial Treasury.
- 3.4.3 The chief financial officer must provide the accounting officer with a written explanation for all **unreconciled** transactions that are outstanding for **more than 30 days**. This explanation must be provided to the accounting officer **within 10 days** after the end of the month. By signing reconciliations the CFO or the delegated official confirms concurrence and approval thereof.
- 3.4.4 The chief financial officer must review all bank reconciliations for the reporting month and approve the bank reconciliations by appending his or her signature thereto which shall confirm his or her concurrence and approval thereof.
- 3.4.5 It is a requirement that the CFO or the delegated official should indicate that all interfaces with BAS have taken place and are reconciled. To this end **Annexure D** must be completed and submitted with your monthly IYM input.
- 3.4.6 Monthly reconciliations must be submitted in terms of the following Treasury Circulars:
- BAS/LOGIS Reconciliation in terms of Treasury Circular 39/2007
 - BAS/LOGIS Reconciliation on Major Assets in terms of Treasury Circular 39/2007 (Supplementary 1 of 2008)
 - BAS/PERSAL Reconciliation in terms of Treasury Circular 23/2008
 - BAS/LOGIS Reconciliation on Minor Assets in terms of Treasury Circular 36/2008
 - BAS/PMG Reconciliation

3.5 **Managing of Payables and Receivables**

- 3.5.1 Performance indicator number 4.1 - 4.4 (**Annexure B**) requires that the CFO or the delegated official should indicate that inter-departmental balances and debts have been recorded, reconciled and paid within a prescribed or agreed time/period.
- 3.5.2 To enhance reporting and to avoid year-end disputes between Western Cape provincial departments, as well as to facilitate the consolidation of annual financial statements at provincial level on inter-departmental claims, **Annexure E** (inter-departmental receivables) and **Annexure F** (inter-departmental payables) should be completed and submitted with your monthly IYM. The final report for March is compulsory.

3.6 **Amounts in disallowance/control and suspense accounts**

- 3.6.1 Compliance with paragraph 17.1 of Chapter 17 of the National Treasury Regulations must also be certified in terms of the following:
 - 3.6.1.1 That all the transactions of an institution are supported by authentic and verifiable source documents, clearly indicating the approved accounting allocation.
 - 3.6.1.2 That in all exceptional cases, where it is necessary to account for revenue and expenditure transactions in a disallowance/control/suspense accounts because the classification has not been resolved, that the CFO has ensured that the requirements of **Annexure B** (see paragraph 3.6.1.5 below) regarding items in control/disallowance/suspense accounts have been complied with.
 - 3.6.1.3 Submit, on a monthly basis, an analysis of balances in disallowance/control and suspense accounts older than 90 days in the template provided in **Annexure G**. It is recommended that steps taken to clear amounts older than 90 days, be indicated in an attached report.
 - 3.6.1.4 Accounting officers, as part of their monthly IYM reporting, certify that the forecast/projections for the remainder of the year adequately makes provision for all amounts not yet cleared from disallowance/control/ suspense accounts that may form a possible charge against the Vote.
 - 3.6.1.5 The above actions (3.6.1.1 - 3.6.1.3) are to be certified per **Annexure B (performance indicators: 5.1 - 5.6)**.

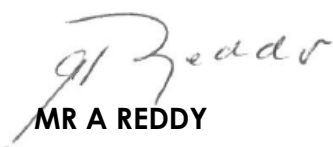
3.7 **Reporting on Irregular, Fruitless and Wasteful and Unauthorised Expenditure**

- 3.7.1 The Loss Control System has been upgraded to facilitate the recording of Irregular, Fruitless and Wasteful and Unauthorised expenditure.

- 3.7.2 All cases of irregular, fruitless and wasteful and unauthorised expenditure must be timeously recorded on the Loss Control System and reported monthly to Provincial Treasury in terms of 38(1)(g) and (h) of the PFMA.
- 3.7.3 **Annexure H, I and J** have been revised to include full reporting of Irregular and Fruitless and Wasteful expenditure in terms of opening balances, new cases, condoned expenditure and expenditure transferred to receivables for recovery, as well as the closing balance.
- 3.7.4 Monthly reporting in terms of 38(1)(g) and (h) of the PFMA, on Irregular, Fruitless and Wasteful and Unauthorised Expenditure as provided in **Annexure H, H1 and H2, I, I1, I2 and J** must be signed by the CFO or delegated official.
- 3.8 **Expenditure management**
- 3.8.1 Finance lease expenditure has been classified and split as required by **performance indicators: 6.3.1 – 6.3.3 of Annexure B.**

REQUIRED

4. AOs and CFOs to take cognisance of the following:
- 4.1 That, the content of this Circular is effective from **1 April 2018.**
- 4.2 That monthly IYM reporting signed by the AO/CFO must be submitted to the Provincial Treasury: Accounting Services in a PDF (scanned) format by no later than the **15th of each month** following on the reporting month.
- 4.3 CFOs are to utilise the electronic version of the amended IYM certificates, which will be advanced to them via e-mail.
- 4.4 Departments may use the option of submitting the signed IYM report in PDF format electronically via email. A hard copy must be kept on file for audit and enquiry purposes.
5. Any further enquiries in this regard may be directed to:
- 5.1 Shaun Manuel (021) 483 6600 Shaun.Manuel@westerncape.gov.za
- 5.2 Nicholas van Niekerk (021) 483 4252 Nicholas.VanNiekerk@westerncape.gov.za
- 5.3 Henri du Toit (021) 483 3023 Henri.DuToit@westerncape.gov.za



MR A REDDY

DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING AND COMPLIANCE

DATE: 11 May 2018

From:

Enquiries:

Telephone:

THE PROVINCIAL ACCOUNTANT-GENERAL
DIRECTORATE: PROVINCIAL GOVERNANCE ACCOUNTING AND COMPLIANCE
PROVINCIAL TREASURY

For attention:

MONTH-END CLOSURE PROCEDURE FOR 2018/19, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

1. Treasury Circular No. 17/2018.
2. Attached herewith please find the certificates of compliance (Annexure B - J) to the Financial Management Performance Indicators for the month and the following reconciliation certificates:
 - 2.1 BAS/LOGIS Reconciliation on Major Assets in terms of Treasury Circular 39/2007
 - 2.2 BAS/PERSAL Reconciliation in terms of Treasury Circular 23/2008
 - 2.3 BAS/LOGIS Reconciliation on Minor Assets in terms of Treasury Circular 36/2008
 - 2.4 BAS/PMG Reconciliation

ACCOUNTING OFFICER

INITIALS AND SURNAME

DATE:

MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
1.	Financial transactions			
1.1	All transactions are supported by authentic and verifiable source documents.			
1.2	All deposits and receipts have been recorded in the General Ledger of the department and reconciled.			
1.3	All departmental revenue has been paid timeously to the Provincial Revenue Fund.			
1.4	All Electronic funds transfer (EFT)/Bank credits have been recorded in the General Ledger of the department and the EFT control account reconciled.			
1.5	All reporting requirements of Division Revenue Act (DORA) have been adhered to.			
1.6	The Budget or the adjusted budget has been captured on the financial systems as per Standard Chart of Accounts (SCOA), per Programme and Sub-programme. The Budget on the financial system has been reconciled to the estimates documents.			
1.7	All journals have been recorded and authorised on the financial system of the department.			
1.8	All SCoA inconsistencies classified have been cleared.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
2.	Closure dates: Annexure C			
2.1	Departmental processes are aligned ensuring timeous month-end closure.			
3.	Exceptions/Adjustment/Interface/Reconciliation: Annexure D			
3.1	The Bank adjustment/exception account has been reconciled.			
3.2	All Bank Reconciliations have been performed and reconciling items cleared (proof documentation attached).			
3.3	All interfaces for the month have taken place reconciled.			
3.4	All LOGIS integration transactions in relation to BAS have taken place and failed transactions resubmitted.			
3.5	Reconciliations including the reporting month were compiled, reconciled and signed off by Chief Financial Officer (proof documentation attached). BAS vs PERSAL BAS vs PMG (Bank reconciliation) BAS vs LOGIS (major assets – additions & revenue) BAS vs LOGIS (minor assets – additions)			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
4.	Payables and Receivables: Annexures E&F			
4.1	All inter-departmental balances and debts have been recorded, confirmed, reconciled and paid within the prescribed or agreed period.			
4.2	All claims received have been acknowledged within 15 working days after receipt of claim (Annexure F).			
4.3	Claims were settled within 30 days of receipt of claim.			
4.4	Submission of information to the Provincial Treasury in terms of Provincial Treasury Circular 17/2013 and 35/2014 read with National Treasury Instruction Note Number 34: Effecting payments within thirty (30) days from date of receipt of an invoice as required in terms of Treasury Regulation 8.2.3.			
5.	Disallowance/Control and Suspense Accounts (Annexure G)			
5.1	The sources of the transactions are readily identifiable (supported by authentic and verifiable source documentation), enabling Departments to follow-up and clear these balances within a reasonable period of time.			
5.2	Monthly reconciliation of all control or suspense accounts is performed to identify and confirm and {unconfirmed} balances as recorded in the confirmation letters issued and received.			
5.3	Amounts included in control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.			
5.4	All staff debts have been recorded and reconciled.			
5.5	Reports of uncleared items are provided to the Accounting Officer and followed up on a monthly basis by the Chief Financial Officer.			
5.6	All supporting documentation are readily available.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
6.	Expenditure management : Annexures H-J			
6.1	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been recorded and reported to Provincial Treasury.			
6.2	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been updated in the Loss Control System.			
6.3	Management of leases			
6.3.1	A lease agreement register has been implemented and updated.			
6.3.2	All leases have been classified as either finance or operating leases.			
6.3.3	Finance lease payments were classified as capital expenditure.			

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

MONTH-END CLOSURE DATES FOR THE 2018/19 FINANCIAL YEAR, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

ACCOUNTING MONTH	CLOSURE DATES	ACTUAL CLOSURE DATES
MARCH 2018 – reporting to Vulindlela	2018/04/06 (no month/year close transaction)	
MARCH 2018 – PRELIMINARY	2018/04/30	
APRIL 2018	2018/05/07	
MAY 2018	2018/06/07	
JUNE 2018	2018/07/06	
JULY 2018	2018/08/07	
AUGUST 2018	2018/09/07	
SEPTEMBER 2018	2018/10/04	
OCTOBER 2018	2018/11/07	
NOVEMBER 2018	2018/12/07	
DECEMBER 2018	2019/01/07	
JANUARY 2019	2019/02/07	
FEBRUARY 2019	2019/03/07	
MARCH 2019- Reporting to Vulindlela	2019/04/08 (no month/year close transaction)	
MARCH 2019 – PRELIMINARY	2019/04/30	

- i) The dates reflect close of business for that day.
- ii) The dates are the latest possible closure date; however, departments are encouraged to enhance their internal procedures to close earlier.
- iii) **Departments to indicate the actual date of closure for that particular month in column three (3).**
- iv) Please note for BAS Departments:
The PRELIMINARY close for March must be dealt with in accordance with the prescripts as detailed in **BAS Notice 1 of 2018**.

INTERFACES WITH BAS

DEPARTMENT	BAS INTERFACES						
	PERSAL	HOUSING DEBTORS (applicable to <i>Housing & Local Government</i> only)	MEDSAS (applicable to <i>Health</i> only)	SISPRO (applicable to <i>Health</i> only)	E-WORKS (applicable to <i>Transport & Public Works</i> only)	PMG	TELKOM
Premier: Western Cape	(date)					(date)	
Provincial Parliament	(date)					(date)	
Provincial Treasury	(date)					(date)	
Community Safety	(date)					(date)	
Education	(date)					(date)	
Health	(date)		(date)	(date)		(date)	
Social Development	(date)					(date)	
Human Settlements	(date)	(date)				(date)	
Environmental Affairs and Development Planning	(date)					(date)	
Transport and Public Works	(date)				(date)	(date)	
Agriculture	(date)					(date)	(date)
Economic Development and Tourism	(date)					(date)	
Cultural Affairs and Sport	(date)					(date)	
Local Government	(date)						

Information of interfaces that did not take place or which have not been reconciled:

Interface description:

Previous reporting months:

Reconciliation:

Reason/s:

Financial implications:

Expenditure/Revenue not allocated: R _____

Remedial steps taken:

Note: The above information to be submitted separately for every interface that did not take place.

**CHIEF FINANCIAL OFFICER
or Delegated Official**

DATE:

INTER-DEPARTMENTAL RECEIVABLES

Month: _____

Receivables		
Inter-Departmental (Provincial)	Balance R'000	Follow up on claims older than 90 days
Inter-Governmental (National)	Balance R'000	Follow up on claims older than 90 days

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

INTER-DEPARTMENTAL PAYABLES

Month: _____

Payables		
Inter-Departmental (Provincial)	Balance R'000	Follow up on outstanding claims older the 30 days after date of receipt of claim
Inter-Governmental (National)	Balance R'000	Follow up on outstanding claims older the 30 days after date of receipt of claim

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

REPORT ON BALANCES IN DISALLOWANCE/CONTROL/SUSPENSE ACCOUNTS TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 17, SUBSECTION 17.1 OF THE TREASURY REGULATION FOR THE REPORTING MONTH

		Month Closing balance	Month Closing balance	Month Closing balance
A	Accounts that must be zero: month and year end	R	R	R
	Bank exception Account Conversion Control Account Debt Receipt Control Account Debt Suspense Account Debt Transfer Account Erroneous Persal Cheque cancel Fund Requisition Account Inter Responsibility Account PMG Schedules Receipt Pending Control Acct Sal: Persal Interface Account Telephone exception Account Transport Exception Account Unallocated Cancel Receipts			
B	Only report the balances of those accounts that include transactions older than 90 days; provide split between less than and more than 90 days	R	R	R
	Account name: Transactions less than 90 days Transactions older than 90 days Total = Trail Balance			

**CHIEF FINANCIAL OFFICER
 or Delegated Official**

DATE:

MONTHLY REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

Department: _____

Month: _____

	Amount	Annexure
Opening Balance (Closing balance of previous month)		
Irregular Expenditure relating to current year		H1
Irregular Expenditure relating to prior year		H1
Amounts condoned (less)		H2
Amounts transferred to receivables for recovery (less)		H2
Closing balance		

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record/condone/recover the irregular expenditure.

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

MONTHLY REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

- Key:** **UI** - Irregular Expenditure Under Investigation
DP - Disciplinary process initiated against responsible person
TR - Transferred to receivables for recovery

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

MONTHLY REPORT ON IRREGULAR EXPENDITURE CONDONED/TRANSFERRED FOR RECOVERY

Department: _____

Month: _____

IRREGULAR EXPENDITURE CONDONED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

IRREGULAR EXPENDITURE TRANSFERRED FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

MONTHLY REPORT ON FRUITLESS AND WASTEFUL EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

Department: _____

Month: _____

	Amount	Annexure
Opening Balance		
F&W expenditure relating to current year		11
F&W Expenditure relating to prior year		11
Amounts resolved (less)		12
Amounts transferred to receivables for recovery (less)		12
Closing balance		

I hereby certify that all fruitless and wasteful expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

- Key:** UI - Fruitless and wasteful expenditure Under Investigation
 DP - Disciplinary process initiated against responsible person
 TR - Transferred to receivables for recovery

I hereby certify that all fruitless & wasteful expenditure have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

FRUITLESS AND WASTEFUL EXPENDITURE RESOLVED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

FRUITLESS AND WASTEFUL EXPENDITURE TRANSFERRED TO RECEIVABLES FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

**CHIEF FINANCIAL OFFICER
or Delegated Official**

DATE:

MONTHLY REPORT ON UNAUTHORISED EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

Department: _____

Month: _____

Date of discovery	Date reported to Accounting Officer	Payment date	Payment number	Amount	Incident description	Status (refer to key)				General comments
						UI	DP	AA	A	
TOTAL										

- Key:**
- UI** - Unauthorised Expenditure Under Investigation
 - DP** - Disciplinary process initiated against responsible person
 - AA** - Awaiting approval (by Parliament/Legislature)
 - A** - Approved (by Parliament/Legislature)

I hereby certify that all unauthorised expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

**TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS
HEAD OFFICIALS OF PROVINCIAL TREASURIES
PROVINCIAL ACCOUNTANTS-GENERAL**

NATIONAL TREASURY INSTRUCTION 08 OF 2017/2018:

MONTH-END CLOSURE PROCEDURES FOR 2018/2019

1. PURPOSE

- 1.1 The purpose of this Treasury Instruction is to prescribe the month end closure procedures for departments to meet the reporting requirements:
- (a) in terms section 32 of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999); and
 - (b) for interim financial statements.

2. BACKGROUND

- 2.1 Chapter 5 of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999), prescribes the responsibilities of accounting officers. Section 40(4)(b) and (c) of the PFMA requires that departments must, within 15 days of the end of each month, submit to the relevant treasury and to the executive authority responsible for that department –
- (a) the actual revenue and expenditure for the preceding month;
 - (b) the anticipated revenue and expenditure for the current month;
 - (c) a projection of expected expenditure and revenue collection for the remainder of the current financial year; and
 - (d) when necessary, an explanation of any material variances, and a summary of the steps that are taken to ensure that the projected expenditure and revenue remain within budget.

3. MONTH END CLOSURES

- 3.1. Section 40(1)(a) of the PFMA, requires accounting officers to maintain full and proper records of the financial affairs of the department in accordance with any prescribed norms and standards. To ensure the completeness and accuracy of the information supplied in terms of section 40(4)(b) and (c) of the PFMA, all accounting officers must certify, in the format of the enclosed **Annexure A**, that they have complied with the minimum financial management performance indicators contained in the enclosed

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

- 3.2. For national departments, the certificate referred to in paragraph 3.1 must be delivered to the National Treasury's Office of the Accountant-General, 17th Floor 240 Madiba Street for the attention of the responsible cluster official referred to in the enclosed **Annexure C**.
- 3.3. If an accounting officer is unable to comply with any of the minimum prescribed financial performance indicators reflected in **Annexure B**, that accounting officer must report the non-compliance and reasons therefore to the relevant treasury. The aforementioned report must include action plans with timeframes to address the non-compliance with the performance indicators relected in **Annexure B**.
- 3.4. The month-end closure dates for the 2018/2019 financial year are contained in the enclosed **Annexure D**. Departments must align these dates with their departmental processes in order to ensure that their month-end closures can occur on or before the prescribed dates. The National Treasury will force close any general ledgers that are still open by the closing dates as contained in **Annexure D**.
- 3.5. National departments must adhere to the final dates, as contained in the enclosed **Annexure E**, for closure of their Paymaster General Accounts (PMG). Bank statements on these accounts also become available on these dates. This information must be used in conjunction with the month-end closure dates.
- 3.6. National departments must immediately report all unknown or erroneous items arising from banking interfaces to the Office of the Accountant-General either via e-mail to pmg.safetynet@treasury.gov.za or by fax to 012 323 8247.
- 3.7. Provincial departments must follow the reporting requirements as determined by their respective provincial treasuries and such reports must be submitted to the relevant provincial treasuries no later than the dates indicated in the enclosed **Annexure D**.
- 3.8. Provincial departments must immediately report all unknown or erroneous items arising from banking interfaces to their respective provincial treasuries.

4. BANK RECONCILIATIONS

- 4.1. The accounting officer must ensure that his or her department institutes measures to daily detect and resolve unauthorised bank statement transactions.
- 4.2. All unauthorised bank statement transactions must be followed up and cleared within 30 days of detection.
- 4.3. The accounting officer must ensure that bank reconciliations are performed at least monthly.
- 4.4. The chief financial officer must provide the accounting officer with a written explanation for all unreconciled transactions that are outstanding for more than 30 days. This explanation must be provided to the accounting officer within 10 days after the end of the month.
- 4.5. The chief financial officer must review all bank reconciliations for the reporting month and approve the bank reconciliations by appending his or her signature thereto which shall confirm his or her concurrence and approval thereof.

**National Treasury Instruction 08 of 2017/2018:
Month - End Closure Procedures for the financial year 2018/2019**

- 4.6. Amendments to the Bills of Exchange Act, 1964 (Act No. 34 of 1964) relating to non-transferrable cheques require that departments take care of their warrant vouchers or cheques, whichever applicable.
- 4.7. Amendments of the Bills of Exchange Act, 1964 (Act No.34 of 1964) relating to non-transferrable cheques require that departments take care of their warrant vouchers or cheques, whichever applicable.
- 4.8. Treasury regulations 15.12.4 require that all warrant vouchers and cheques must be crossed "not negotiable" and "not transferable" between parallel lines. The cancellation of crossing is not permitted.

5. USE OF CLEARING AND SUSPENSE ACCOUNTS

- 5.1. The Treasury Regulations 17.1.2 make provision for departments, in exceptional cases, to account for revenue and expenditure in clearing or suspense accounts.
- 5.2. In instances where a department has accounted for revenue and expenditure in a clearing or suspense account and the classification has not been resolved, the accounting officer must ensure that paragraph 13 of **Annexure B** is complied with.

6. INTERIM FINANCIAL STATEMENTS (IFS)

- 6.1. The National Treasury will annually issue reporting requirements for Interim Financial Statements (IFS).
- 6.2. For the 2018/2019 financial year departments must compile interim Financial Statements for the periods ending:
 - (a) 30 June 2018;
 - (b) 30 September 2018; and
 - (c) 31 December 2018.
- 6.3. Accurate and completed templates for Interim Financial Statements must be submitted to the relevant treasury within 30 days after the end of the period referred to in paragraph 6.2.
- 6.4. Departments are not required to complete Interim Financial Statements for the period ending 31 March 2019 but are still required to complete the Annual Financial Statement (year-end) template for the period ending 31 March 2019. This template is available on the website of the Office of the Accountant-General via the following link:

<http://oag.treasury.gov.za/Publications/Forms/Allitems.aspx>.
- 6.5. Accounting officers must complete and sign the letter, in the format contained in the enclosed **Annexure F**, confirming the accuracy and completeness of the Interim Financial Statements to be submitted.
- 6.6. National departments must submit their Interim Financial Statements to the Office of the Accountant-General for attention of the responsible cluster official referred to in

National Treasury Instruction 08 of 2017/2018:

Month - End Closure Procedures for the financial year 2018/2019

the enclosed **Annexure C**. Provincial departments must submit their Interim Financial Statements to their Provincial Accountant-General.

- 6.7. Upon the annual issuing of the Interim Financial Statements template, the National Treasury will provide guidance to departments on the completion thereof.
- 6.8. The Interim Financial Statements template for the financial year 2018/2019 will be issued by no later than 30 June 2018.

7. REPEAL OF TREASURY INSTRUCTION NO. 5 OF 2016/2017

This Treasury Instruction hereby repeals National Treasury Instruction No.5 of 2016/2017.

8. APPLICABILITY

This Treasury Instruction applies to all departments and failure to comply with its contents shall be regarded as financial misconduct in terms of section 81(1)(a) of the PFMA.

9. EFFECTIVE DATE

This Treasury Instruction takes effect from 1 April 2018.

10. DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION

Head officials of provincial treasuries are requested to bring the contents of this Treasury Instruction to the attention of all accounting officers of departments in their respective provinces.

11. AUTHORITY FOR THIS INSTRUCTION

This Treasury Instruction is issued in terms of sections 76(2)(j) of the PFMA.

12. CONTACT INFORMATION

Enquiries related to this Treasury Instruction may be directed to:

Lizette Labuschagne

Director: Accounting Support and Reporting

Phone: 012 315 5781

E-Mail: Lizette.Labuschagne@treasury.gov.za



Zanele Mxunyelwa
ACTING ACCOUNTANT-GENERAL

DATE: 13/02/2018

ANNEXURE A

CERTIFICATE OF COMPLIANCE WITH FINANCIAL MANAGEMENT PERFORMANCE INDICATORS IN ACCORDANCE WITH THE REQUIREMENTS OF THE PUBLIC FINANCE MANAGEMENT ACT, PFMA (Act No.1 of 1999)

- ❖ FROM (Name of Department): _____
- ❖ TO (Relevant Treasury): _____
- ❖ WHEN REQUIRED (Month-end closure date): _____
- ❖ WHEN DUE (10 days after month-end closure date): _____
- ❖ PAYMASTER-GENERAL ACCOUNT NUMBER: _____

Please attach reasons/comments and action plans with the time frames to address non-compliance with the minimum financial management performance indicators reflected in **Annexure B**.

Performance Indicator number	Reasons/ comment for non-compliance	Action Plans	Time Frames

The Bank Reconciliation for all bank accounts for the reporting month has been performed as at (date)_____ and copies thereof are attached (Do not attach any other documentation).

SIGNATURE: _____
CHIEF FINANCIAL OFFICER **PRINT NAME**

DATE:

SIGNATURE: _____
ACCOUNTING OFFICER **PRINT NAME**

DATE:

MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH:

1. All transactions are supported by authentic and verifiable source documents.
2. All deposits and receipts have been recorded in the General Ledger of the department and reconciled.
3. All departmental revenue has been paid timeously to the National Revenue Fund.
4. All Cheques/Warrant vouchers/Electronic fund transfer (EFT)/Bank credits have been recorded in the General Ledger of the department and the EFT control account reconciled.
5. The bank adjustment/exception account has been reconciled.
6. All Bank Reconciliations have been performed and reconciling items cleared.
7. All interfaces for the month have taken place and reconciled.
8. All journals have been recorded and authorised on the Financial System of the department.
9. All Inter-departmental balances and debts have been recorded, confirmed, reconciled, and paid within the prescribed or agreed period.
10. All staff debts have been recorded and reconciled.
11. All reporting requirements of Division of Revenue Act (DoRA) have been adhered to.
12. The Budget as per the Estimates of National Expenditure (ENE) or adjusted ENE has been captured on the financial systems as prescribed in the ENE in terms of the Standard Chart of Accounts (SCOA). The Budget on the financial system has been reconciled to the ENE or adjusted ENE.
- 13. Control and Suspense Accounts**
 - 13.1 All supporting documentation are readily available.
 - 13.2 Monthly reconciliation of all control or suspense accounts is performed to identify and confirm (confirmed) and (unconfirmed) balances as recorded in the confirmation letters issued and received and also those balances to available supporting documentation.
 - 13.3 Amounts included in control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.
 - 13.4 Reports of uncleared items are provided to the Accounting Officer and followed up on a monthly basis by the Chief Financial Officer.

NAME OF RESPONSIBLE CLUSTER OFFICIAL:

Herewith the details of the responsible cluster official:

Name of Cluster	Responsible official	Contact Details
Central Government Administration	Thokozile Motsweni	(012) 315 5233
Financial and Administrative Services	Keitumetsi Malebye	(012) 315 5989
Justice, Crime Prevention and Security	Star Kafu	(012) 315 5763
Social Services	Thomas Matjeni	(012) 315 5792
Economic Services and Infrastructure Development	John Watson	(012) 315 5590

MONTH-END CLOSURE DATES FOR THE 2018/2019 FINANCIAL YEAR, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

ACCOUNTING MONTH	CLOSURE DATES
MARCH 2018- Reporting to Vulindlela	2018/04/06 (no month/year close transaction)
MARCH 2018– PRELIMINARY	2018/04/30
APRIL 2018	2018/05/07
MAY 2018	2018/06/07
JUNE 2018	2018/07/06
JULY 2018	2018/08/07
AUGUST 2018	2018/09/07
SEPTEMBER 2018	2018/10/04
OCTOBER 2018	2018/11/07
NOVEMBER 2018	2018/12/07
DECEMBER 2018	2019/01/07
JANUARY 2019	2019/02/07
FEBRUARY 2019	2019/03/07
MARCH 2019 - Reporting to Vulindlela	2019/04/08 no month/year close transaction)
MARCH 2019 – PRELIMINARY	2019/04/30

Please note: for BAS Departments:

The PRELIMINARY close for March must be dealt with in accordance with the prescripts as detailed in **BAS notice 1 of 2018**

NATIONAL DEPARTMENTS ONLY**SCHEDULE ON THE CLOSURE OF PAYMASTER-GENERAL ACCOUNTS**

ACCOUNTING MONTH	PMG CLOSURE DATE (END OF DAY)	FINAL DATES FOR AVAILABILITY OF BANK STATEMENTS
MARCH 2018	2018/04/03	2018/04/04
APRIL 2018	2018/05/02	2018/05/03
MAY 2018	2018/06/01	2018/06/04
JUNE 2018	2018/07/02	2018/07/03
JULY 2018	2018/08/01	2018/08/02
AUGUST 2018	2018/09/03	2018/09/04
SEPTEMBER 2018	2018/10/01	2018/10/02
OCTOBER 2018	2018/11/01	2018/11/02
NOVEMBER 2018	2018/12/03	2018/12/04
DECEMBER 2018	2019/01/02	2019/01/03
JANUARY 2019	2019/02/01	2019/02/04
FEBRUARY 2019	2019/03/01	2019/03/04
MARCH 2019	2019/04/01	2019/04/02

PLEASE NOTE: The final dates for availability of bank statements are subject to:

- ❖ Receiving of daily Statement from South African Reserve Bank (SARB) and cashed Warrant Vouchers from ACB for different CLC centers; and
- ❖ The bank statements will be available on above-mentioned dates after 14h00.

< Insert Departmental Letterhead >

CONFIRMATION OF THE ACCURACY AND COMPLETENESS OF THE INTERIM FINANCIAL STATEMENTS SUBMITTED TO THE RELEVANT TREASURY

TO:¹ DATE:

INTERIM FINANCIAL STATEMENT FOR THE PERIOD ENDING MARCH 2019²

I hereby acknowledge that the interim financial statements (IFS) of³, have been submitted to the⁴ as required in terms of National Treasury Instruction No. 08 of 2017/2018

I acknowledge my responsibility for the accuracy and completeness of the accounting records and the fair presentation of the Interim Financial Statements and confirm, to the best of my knowledge and belief, the following:

- (a) the Interim Financial Statements have been prepared in accordance with the Modified Cash Standards and the relevant guidelines issued by the National Treasury.
- (b) the Interim Financial Statements are complete and accurate.
- (c) all amounts appearing on the Interim Financial Statement have been cast and cross-cast.
- (d) the Interim Financial Statement are free from material misstatements, including omissions; and
- (e) accounting estimates are reasonable in the circumstances.

Yours faithfully

Accounting Officer

¹ The letter should be addressed to relevant treasury.

² These relate to Interim Financial Statements, as required in terms of paragraph 6.2 of this Treasury Instruction.

³ Insert the name of the department.

⁴ Insert the relevant reference, for example for the National Treasury or the relevant provincial treasury.

From:

Enquiries:

Telephone:

THE PROVINCIAL ACCOUNTANT-GENERAL
DIRECTORATE: PROVINCIAL GOVERNANCE ACCOUNTING AND COMPLIANCE
PROVINCIAL TREASURY

For attention:

**MONTH-END CLOSURE PROCEDURE FOR 2018/19, TO MEET THE REPORTING REQUIREMENTS IN
TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT**

1. Treasury Circular No. 17/2018.
2. Attached herewith please find the certificates of compliance (Annexure B - J) to the Financial Management Performance Indicators for the month and the following reconciliation certificates:
 - 2.1 BAS/LOGIS Reconciliation on Major Assets in terms of Treasury Circular 39/2007
 - 2.2 BAS/PERSAL Reconciliation in terms of Treasury Circular 23/2008
 - 2.3 BAS/LOGIS Reconciliation on Minor Assets in terms of Treasury Circular 36/2008
 - 2.4 BAS/PMG Reconciliation

ACCOUNTING OFFICER

INITIALS AND SURNAME

DATE:

MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
1.	Financial transactions			
1.1	All transactions are supported by authentic and verifiable source documents.			
1.2	All deposits and receipts have been recorded in the General Ledger of the department and reconciled.			
1.3	All departmental revenue has been paid timeously to the Provincial Revenue Fund.			
1.4	All Electronic funds transfer (EFT)/Bank credits have been recorded in the General Ledger of the department and the EFT control account reconciled.			
1.5	All reporting requirements of Division Revenue Act (DORA) have been adhered to.			
1.6	The Budget or the adjusted budget has been captured on the financial systems as per Standard Chart of Accounts (SCOA), per Programme and Sub-programme. The Budget on the financial system has been reconciled to the estimates documents.			
1.7	All journals have been recorded and authorised on the financial system of the department.			
1.8	All SCoA inconsistencies classified have been cleared.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
2.	Closure dates: <i>Annexure C</i>			
2.1	Departmental processes are aligned ensuring timeous month-end closure.			
3.	Exceptions/Adjustment/Interface/Reconciliation: <i>Annexure D</i>			
3.1	The Bank adjustment/exception account has been reconciled.			
3.2	All Bank Reconciliations have been performed and reconciling items cleared (proof documentation attached).			
3.3	All interfaces for the month have taken place reconciled.			
3.4	All LOGIS integration transactions in relation to BAS have taken place and failed transactions resubmitted.			
3.5	Reconciliations including the reporting month were compiled, reconciled and signed off by Chief Financial Officer (proof documentation attached). BAS vs PERSAL BAS vs PMG (Bank reconciliation) BAS vs LOGIS (major assets – additions & revenue) BAS vs LOGIS (minor assets – additions)			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
4.	Payables and Receivables: Annexures E&F			
4.1	All inter-departmental balances and debts have been recorded, confirmed, reconciled and paid within the prescribed or agreed period.			
4.2	All claims received have been acknowledged within 15 working days after receipt of claim (Annexure F).			
4.3	Claims were settled within 30 days of receipt of claim.			
4.4	Submission of information to the Provincial Treasury in terms of Provincial Treasury Circular 17/2013 and 35/2014 read with National Treasury Instruction Note Number 34: Effecting payments within thirty (30) days from date of receipt of an invoice as required in terms of Treasury Regulation 8.2.3.			
5.	Disallowance/Control and Suspense Accounts (Annexure G)			
5.1	The sources of the transactions are readily identifiable (supported by authentic and verifiable source documentation), enabling Departments to follow-up and clear these balances within a reasonable period of time.			
5.2	Monthly reconciliation of all control or suspense accounts is performed to identify and confirm and (unconfirmed) balances as recorded in the confirmation letters issued and received.			
5.3	Amounts included in control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.			
5.4	All staff debts have been recorded and reconciled.			
5.5	Reports of uncleared items are provided to the Accounting Officer and followed up on a monthly basis by the Chief Financial Officer.			
5.6	All supporting documentation are readily available.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
6.	Expenditure management : Annexures H-J			
6.1	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been recorded and reported to Provincial Treasury.			
6.2	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been updated in the Loss Control System.			
6.3	Management of leases			
6.3.1	A lease agreement register has been implemented and updated.			
6.3.2	All leases have been classified as either finance or operating leases.			
6.3.3	Finance lease payments were classified as capital expenditure.			

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

MONTH-END CLOSURE DATES FOR THE 2018/19 FINANCIAL YEAR, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

ACCOUNTING MONTH	CLOSURE DATES	ACTUAL CLOSURE DATES
MARCH 2018 – reporting to Vulindlela	2018/04/06 (no month/year close transaction)	
MARCH 2018 – PRELIMINARY	2018/04/30	
APRIL 2018	2018/05/07	
MAY 2018	2018/06/07	
JUNE 2018	2018/07/06	
JULY 2018	2018/08/07	
AUGUST 2018	2018/09/07	
SEPTEMBER 2018	2018/10/04	
OCTOBER 2018	2018/11/07	
NOVEMBER 2018	2018/12/07	
DECEMBER 2018	2019/01/07	
JANUARY 2019	2019/02/07	
FEBRUARY 2019	2019/03/07	
MARCH 2019- Reporting to Vulindlela	2019/04/08 (no month/year close transaction)	
MARCH 2019 – PRELIMINARY	2019/04/30	

- i) The dates reflect close of business for that day.
- ii) The dates are the latest possible closure date; however, departments are encouraged to enhance their internal procedures to close earlier.
- iii) ***Departments to indicate the actual date of closure for that particular month in column three (3).***
- iv) Please note for BAS Departments:
The PRELIMINARY close for March must be dealt with in accordance with the prescripts as detailed in **BAS Notice 1 of 2018**.

INTERFACES WITH BAS

DEPARTMENT	BAS INTERFACES						
	PERSAL	HOUSING DEBTORS (applicable to <i>Housing & Local Government</i> only)	MEDSAS (applicable to <i>Health</i> only)	SISPRO (applicable to <i>Health</i> only)	E-WORKS (applicable to <i>Transport & Public Works</i> only)	PMG	TELKOM
Premier: Western Cape	(date)					(date)	
Provincial Parliament	(date)					(date)	
Provincial Treasury	(date)					(date)	
Community Safety	(date)					(date)	
Education	(date)					(date)	
Health	(date)		(date)	(date)		(date)	
Social Development	(date)					(date)	
Human Settlements	(date)	(date)				(date)	
Environmental Affairs and Development Planning	(date)					(date)	
Transport and Public Works	(date)				(date)	(date)	
Agriculture	(date)					(date)	(date)
Economic Development and Tourism	(date)					(date)	
Cultural Affairs and Sport	(date)					(date)	
Local Government	(date)						

Information of interfaces that did not take place or which have not been reconciled:

Interface description:

Previous reporting months:

Reconciliation:

Reason/s:

Financial implications:

Expenditure/Revenue not allocated: R _____

Remedial steps taken:

Note: The above information to be submitted separately for every interface that did not take place.

**CHIEF FINANCIAL OFFICER
or Delegated Official**

DATE:

INTER-DEPARTMENTAL RECEIVABLES

Month: _____

Receivables		
Inter-Departmental (Provincial)	Balance R'000	Follow up on claims older than 90 days
Inter-Governmental (National)	Balance R'000	Follow up on claims older than 90 days

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

INTER-DEPARTMENTAL PAYABLES

Month: _____

Payables		
Inter-Departmental (Provincial)	Balance R'000	Follow up on outstanding claims older the 30 days after date of receipt of claim
Inter-Governmental (National)	Balance R'000	Follow up on outstanding claims older the 30 days after date of receipt of claim

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

REPORT ON BALANCES IN DISALLOWANCE/CONTROL/SUSPENSE ACCOUNTS TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 17, SUBSECTION 17.1 OF THE TREASURY REGULATION FOR THE REPORTING MONTH

		Month Closing balance	Month Closing balance	Month Closing balance
A	Accounts that must be zero: month and year end	R	R	R
	Bank exception Account Conversion Control Account Debt Receipt Control Account Debt Suspense Account Debt Transfer Account Erroneous Persal Cheque cancel Fund Requisition Account Inter Responsibility Account PMG Schedules Receipt Pending Control Acct Sal: Persal Interface Account Telephone exception Account Transport Exception Account Unallocated Cancel Receipts			
B	Only report the balances of those accounts that include transactions older than 90 days; provide split between less than and more than 90 days	R	R	R
	Account name: Transactions less than 90 days Transactions older than 90 days			
	Total = Trail Balance			

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

MONTHLY REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

Department: _____

Month: _____

	Amount	Annexure
Opening Balance (Closing balance of previous month)		
Irregular Expenditure relating to current year		H1
Irregular Expenditure relating to prior year		H1
Amounts condoned (less)		H2
Amounts transferred to receivables for recovery (less)		H2
Closing balance		

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record/condone/recover the irregular expenditure.

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

Annexure H

MONTHLY REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

- Key: UI - Irregular Expenditure Under Investigation
 DP - Disciplinary process initiated against responsible person
 TR - Transferred to receivables for recovery

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

MONTHLY REPORT ON IRREGULAR EXPENDITURE CONDONED/TRANSFERRED FOR RECOVERY

Department: _____

Month: _____

IRREGULAR EXPENDITURE CONDONED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

IRREGULAR EXPENDITURE TRANSFERRED FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

MONTHLY REPORT ON FRUITLESS AND WASTEFUL EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

Department: _____

Month: _____

	Amount	Annexure
Opening Balance		
F&W expenditure relating to current year		11
F&W Expenditure relating to prior year		11
Amounts resolved (less)		12
Amounts transferred to receivables for recovery (less)		12
Closing balance		

I hereby certify that all fruitless and wasteful expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

- Key:**
- UI** - Fruitless and wasteful expenditure Under Investigation
 - DP** - Disciplinary process initiated against responsible person
 - TR** - Transferred to receivables for recovery

I hereby certify that all fruitless & wasteful expenditure have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

FRUITLESS AND WASTEFUL EXPENDITURE RESOLVED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

FRUITLESS AND WASTEFUL EXPENDITURE TRANSFERRED TO RECEIVABLES FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

MONTHLY REPORT ON UNAUTHORISED EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

Department: _____

Month: _____

Date of discovery	Date reported to Accounting Officer	Payment date	Payment number	Amount	Incident description	Status (refer to key)				General comments
						UI	DP	AA	A	
TOTAL										

- Key:
- UI** - Unauthorised Expenditure Under Investigation
 - DP** - Disciplinary process initiated against responsible person
 - AA** - Awaiting approval (by Parliament/Legislature)
 - A** - Approved (by Parliament/Legislature)

I hereby certify that all unauthorised expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE: