

File Reference: T7/2/1  
Enquiries: H Du Toit

**TREASURY CIRCULAR NO. 28/2013 (Supplementary 1 of 2013)**

THE PREMIER

THE MINISTER OF AGRICULTURE AND RURAL DEVELOPMENT  
THE MINISTER OF COMMUNITY SAFETY  
THE MINISTER OF CULTURAL AFFAIRS AND SPORT  
THE MINISTER OF EDUCATION  
THE MINISTER OF FINANCE, ECONOMIC DEVELOPMENT AND TOURISM  
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  
ALL OTHER MEMBERS OF PARLIAMENT

} For information

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (MR A JOEMAT) (ACTING)  
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R HINDLEY)  
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (DR JC STEGMANN)  
THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (DR GA LAWRENCE)  
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MS P VINJEVOLD)  
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (PROF KC HOUSEHAM)  
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)  
THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MS J SAMSON)  
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)  
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR J FOURIE)  
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 (DR H FAST)

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 GILDENHUYNS)  
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 GILDENHUYNS)  
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)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)  
THE HEAD: BRANCH FISCAL AND ECONOMIC SERVICES (MR H MALILA)  
THE HEAD: BRANCH GOVERNANCE AND ASSET MANAGEMENT (MR Z HOOSAIN)  
THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)  
THE HEAD: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)  
THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)  
THE HEAD: ASSET MANAGEMENT (MR IG SMITH)  
THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)  
THE SENIOR MANAGER: INFRASTRUCTURE (MR M WUST)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING AND FINANCIAL COMPLIANCE (MR A REDDY)  
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS M KORSTEN)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)

THE SENIOR MANAGER: FISCAL POLICY (MS C HORTON)  
THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)  
THE SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS T EVANS)  
THE HEAD: CORPORATE SERVICE CENTRE (MR A JOEMAT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT

## **INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2013 TO 31 MARCH 2014: ADDITIONAL GUIDANCE**

### **Purpose**

1. The purpose of this Circular is to inform Accounting Officers (AOs) and Chief Financial Officers (CFOs) of specific requirements for compiling and submitting of Interim Financial Statements (IFS) as at:
  - 30 June 2013

### **Background**

2. In terms of NT Practice Note 1 of 2013/14 dated 14 February 2013, paragraph 11, (See Annexure A), departments are required to compile and submit IFS within 30 days after the periods ending 30 June 2013, 30 September 2013, 31 December 2013 and 31 March 2014.
3. The following IFS information for Departments can be downloaded from the National Treasury Office of the Accountant-General website by following the link: [www.treasury.gov.za/oag/publications/interim financial statements/for fin. Year ending 31-03-2014](http://www.treasury.gov.za/oag/publications/interim%20financial%20statements/for%20fin.%20Year%20ending%2031-03-2014):
  - IFS 2013-14 Template
  - Disclosure Notes 45 to 50 of the IFS 2013-14
  - Annexures to the IFS 2013-14
  - Guide on the completion of the IFS Template 2013-14
  - Guide on specific IFS Template changes 2013-14
  - IFS Macro update 01
  - IFS Macro update 02

## **Additional Guidance**

### **4. IFS 2013-14 Template: Macro 01**

Departments are requested to run Macro 01, which can be accessed from the National Treasury Office of the Accountant-General.

Macro 01 updates:

- Formulas in the Statement of Financial Performance, Cash Flow Statement and Notes regarding Direct Exchequer receipts and payments.
- It also updates Note 4.4 "Aid Assistance" total formula to include "Surrendered to RDP/Donor".

### **5. IFS 2013-14 Template: Macro 02**

Departments are requested to run Macro 02 after Macro 01 has been run successfully.

Macro 02 updates:

- Includes "Inventory - Other consumables" to the TB mapping for WC Departments Inventory sub note.
- Updates the Total formula for Consumables sub note.
- Goods and services note: changes the "Inventory" prior year cell to a "blue cell" for manual input.
- Hides "Consumables" sub note for the WC departments only.
- Re-includes the "Gifts" item in the "Other operating expenditure" sub note for WC Departments only.
- Adds an extra 5 rows in each of the "Irregular Expenditure" sub notes 31.2, 31.3, 31.4, 31.5 and 31.6

In order to give effect to Macro 01 and 02, Departments are requested to select any other department on the "Cover" sheet and then reselect their Department name from the drop down list.

### **BAS Version 3 Balances: 2012/13**

6. Departments migrated from BAS Version 3 to BAS Version 4 as from 1 April 2013. Suspense/Ledger account balances as at 31 March 2013 on BAS V3, still needs to

be transferred to BAS V4. After final book closure for the 2012/13 financial year, these balances will have to be transferred to BAS V4.

7. Departments are requested to add the BAS V3 figures to the BAS V4 Trial Balance in Excel format. The combined TB must then be imported to the IFS template. Guidance is provided in paragraph 4.2 of the "Completion of the Interim Financial Statement Template Guide for the year ended 31 March 2014".

#### **Ageing of Debtors Accounts**

8. The ageing of Debtors accounts for completing the receivables age analysis will only be available after final conversion of balances to BAS V4. The age analysis on Staff Debtors will not be required for the IFS for the period ending 30 June 2013.

#### **Disclosure Notes relating to Human Resources**

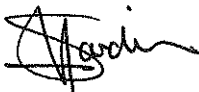
9. Information supplied by CSC and PERSAL (Education and Health) should be used to compile disclosure notes relating to Employee benefits. No special reports will be compiled and supplied by the PERSAL Consultants.

#### **Disclosure of GG Vehicle Expenditure and Commitments**

10. GG vehicle kilometre tariff expenditure will be disclosed as "T&S GG vehicle without driver" as per SCOA V3.
11. The daily tariff expenditure paid in the 2013/14 financial year must be disclosed as capital expenditure in the Statement of Financial Performance. On a monthly basis departments are required to shift the daily tariff expenditure related to permanently allocated vehicles from goods and services to capital budget/capital expenditure.
12. Future finance lease commitments are not required to be disclosed for the first quarter ending 30 June 2013. For the remaining quarterly IFS submissions of 2013/14, Departments will be consulted and training provided.

### **Inventory mapping on the IFS Template**

13. As indicated in paragraph 8 of Treasury Circular 28 of 2013, the IFS template for 2013/14, as issued by NT: OAG, is aligned to SCOA Version 4. As agreed, departments will be making use of SCOA Version 3 items in respect of "inventory" and "T&S: GG Vehicles without driver".
14. Macro 01 updated Note 6.5 "Inventory" to accommodate the expenditure of the Western Cape Departments in terms of SCOA V3. Macro 02 hides the "Consumables" sub note for the Western Cape Departments only, as it relates to SCOA V4.
15. Your co-operation in this regard will be appreciated.



**PROVINCIAL ACCOUNTANT-GENERAL**

**DATE: 26 JULY 2013**