



Reference: T7/2/1

TREASURY CIRCULAR 30/2013

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

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)

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 (MR 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 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)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (DR M MATSAPOLA)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR K HAMMAN) (ACTING)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR N FLAATTEN)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LANGUAGE COMMITTEE (MS J MOLELEKI)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE (MS J MOLELEKI)

THE CHIEF EXECUTIVE OFFICER: CASIDRA (MR C DU PREEZ) (ACTING)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR BOARD (MR S FOURIE)

} For information

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTSON)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR I BLACKIE)
 THE CHIEF FINANCIAL OFFICER: CAPE TOWN ROUTES UNLIMITED (DMO) (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 BOARD (MS M ABRAHAMS)
 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: ASSET MANAGEMENT (MR IG SMITH)
 THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUY)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS T EVANS)
 THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)
 THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)
 THE SENIOR MANAGER: FISCAL POLICY (MS C HORTON)
 THE SENIOR MANAGER: INFRASTRUCTURE (MR M WUST)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS M KORSTEN)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)
 THE SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)
 THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)
 THE PROVINCIAL AUDITOR
 MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT
 THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

ANNUAL CONSOLIDATED FINANCIAL STATEMENTS (ACFS) FOR 2012/13: INPUTS TO BE SUBMITTED BY PROVINCIAL ENTITIES

Purpose

1. To inform Western Cape Public and Trading entities to submit their audited 2012/13 Annual Financial Statements (ACFS) together with their Annual Financial Statements (AFS) templates duly signed off by the AGSA, to the Provincial Treasury by 31 July 2013, to enable the timeous compiling and tabling of the provincial ACFS in the Provincial Legislature.

Background

2. In terms of a communique dated 25 June 2013, issued by the Acting Accountant General of National Treasury, provincial public entities are required to submit their audited and signed off AFS and AFS template to the Provincial Treasury by 31 July 2013, in order that the provincial consolidation of the annual financial statements can be compiled for the 2012/13 financial year.

3. The following AFS documents have been issued by the National Treasury, which will be used by the Provincial Treasury to compile the Annual Consolidated Financial Statements for entities:

- Consolidated Group Instructions communique (which inter alia refers to the GRAP AFS template and the elimination template which is available on the National Treasury OAG website)
- Annexure A: Accounting Policies for Combined Financial Statements
- Annexure B: Entities that are required to complete the documentation in terms of the PFMA
- Annexure C: Management confirmation by the Accounting Officer/Authority
- Annexure D: Audit Conclusion for GRAP entities – sample report
- Annexure E: Audit Opinion for IFRS/ SA GAAP entities – sample report
- Annexure F: Uncorrected errors - Excel template
- Annexure G: Acknowledgment of receipt of the above documentation

AFS template

4. Entities must use the same version of the GRAP AFS template as used for 31 May 2013, i.e. **Public Entity template 2013 (32bit Version) - Improved(1).zip** which the Provincial Treasury forwarded to entities via e-mail on 9 May 2013. The GRAP AFS template should be aligned with the AFS that will be published in your Annual Report. Entities should take care not to reclassify revenue, expenditure, assets and liabilities when mapping these to the template. Also ensure that the discrepancies in the template have been cleared, that the notes and disclosure notes agree to the face of the statements and the published (Word) amounts and that all the red highlighting in the template, which indicates the presence of discrepancies, have been cleared.
5. The template should be signed off by the AGSA as evidence that the auditors are of the opinion that the amounts and information reported in the templates are complete, accurate and valid or not, that amounts and information reported are GRAP compliant or not and that the necessary adjustments have been made to ensure alignment to the National Treasury adopted accounting policies.

Inter-entity template

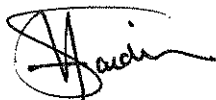
6. All inter-entity transactions and balances for the 2012/13 financial year must be reported in the Inter-entity template, which is available on the National Treasury OAG website. Inter-entity refers to dealings between Western Cape provincial entities. As an example, transactions would include revenue and expenditure transactions between GMT and other entities with GG vehicles and balances would refer to the related receivables and payables at year end (trade receivables/payments and finance leases). The AGSA must also sign off on the elimination template, i.e. that they are of the opinion that the inter-entity transactions and balances reported are complete, accurate and valid.

Unadjusted audit misstatements template

7. Annexure F must be used for reporting unadjusted audit misstatements, i.e. misstatements not adjusted in the template being submitted. The misstatement must be sorted between the following:
 - scope limitations
 - areas of judgement
 - actual misstatements

Required

8. Entities must submit the following to the Provincial Treasury by 31 July 2013:
 - AFS template: the National Treasury GRAP based AFS template for the 2012/13 financial year (post audit version as at 31 July 2013), as reviewed and signed off by the AGSA.
 - Elimination template: inter-entity transactions and balances within our provincial entities, as reviewed and signed off by the AGSA.
 - Annexure F for unadjusted audit misstatements, as reviewed and signed off by the AGSA.
 - Annexure C signed off by the Accounting Authority/Officer of the entity, confirming that information in the above Annexures is complete, accurate and valid.
 - A report by the AGSA as per Annexure D/E.
9. Entities must submit electronic copies of the templates and hard copies of the audited financial statements and related documentation to the Provincial Treasury.



PROVINCIAL ACCOUNTANT-GENERAL

DATE: 23 JULY 2013