

Reference: T7/2/1

**TREASURY CIRCULAR 38/2013**

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

} For information

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 (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 (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 (MR A HALL)  
THE CHIEF EXECUTIVE OFFICER: CASIDRA (DR S CONRADIE)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR BOARD (MR T GILMEE)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTON)  
 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 SENIOR MANAGER: GOVERNMENT MOTOR TRANSPORT (MR J KOEGELENBERG)  
 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 GILDENHUIJS)  
 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 (MR A PHILLIPS) (PRO TEM)  
 THE SENIOR MANAGER: INFRASTRUCTURE (MR R DANIELS) (ACTING)  
 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)

## **SUBMISSION OF INTERIM FINANCIAL STATEMENTS AS AT 30 SEPTEMBER 2013 BY PROVINCIAL ENTITIES**

### **Purpose**

1. To inform Western Cape Public and Trading entities to submit their Interim Financial Statements as at 30 September 2013 to the Provincial Treasury by 31 October 2013, for assessment by the Directorate Provincial Government Accounting and Compliance, as resolved at the CFO Forum for entities.
2. The main focus areas of the assessment are to test:
  - the implementation of Directive 5 as amended by the Accounting Standards Board (ASB) for the 2013/14 financial year,
  - that errors arising from the previous audit relating to financial statements have been rectified, and
  - the accuracy of information submitted for assessment.

## Background

3. As agreed at the Chief Financial Officer's forum for Entities held on 16 August 2011, it is not mandatory for entities to use the National Treasury OAG Excel AFS template for this purpose. Provincial Government: Accounting Services will review the September 2013 statements or management accounts in the format as produced by the accounting system of the entity.
4. The purpose of the assessment of the IFS is inter alia to identify issues of concern to be addressed before the year-end financial statements are to be compiled.
5. The review of IFS consists mainly of checking against source documentation and making enquiries of persons responsible for financial and accounting matters.
6. Statements should be prepared in terms of the effective Standards of GRAP as contained in ASB Directive 5.
7. Directive 5 on *Determining the GRAP Reporting Framework* outlines the list of standards and other pronouncements that should 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.
8. Directive 5 is available on the ASB website, [www.asb.co.za](http://www.asb.co.za).
9. The attached assessment framework serves as a guide only for PT officials to review your statements.

## Required

10. Entities must submit a hard copy of their interim financial statements as at 30 September 2013 and related documentation to the Provincial Treasury by 31 October 2013.
11. The Accounting Officer's Report must be replaced with a brief analysis of the financial statements that explains significant differences between the actual and anticipated financial results.

12. Comparative information:

<b>Statement</b>	<b>Current year</b>	<b>Comparative</b>
Statement of Financial Position	End of current interim period	End of immediately preceding financial year
Statement of Financial Performance	Cumulative for the year-to-date	Comparable year-to-date of previous financial year
Statement of Changes in Net Assets		
Cash Flow		

**Way forward**

13. Provincial Government Accounting and Compliance will review the Financial Statements as at 30 September 2013 against the audit file and other supporting information, as well as clear issues of concern with the entity where required. Any unresolved issues will be reported and followed up with the entity.
14. Your co-operation in this regard is highly appreciated.

*AT Beads*  
PROVINCIAL ACCOUNTANT-GENERAL  
DATE: 8/10/2013

**Provincial Treasury Assessment report on the  
Interim Financial Statements for the period  
ended 30 September 2013**

**Western Cape xxx entity**

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## Introduction

1. This assessment report on the Interim Financial Statements covers the following areas:
  - The implementation of Directive 5 as amended by the Accounting Standards Board (ASB) for the 2013/14 financial year,
  - That errors arising from the previous audit relating to financial statements have been rectified,
  - The accuracy of information submitted for assessment, and
  - Identification of any issues and concerns.
2. Our responsibilities and work carried out are described below, followed by our main conclusions.

## Background

3. The IFS supports the strategy of raising the standard of accounting in the Province to a level 3+ Financial Management Capability rating. It provides a mid-year status report and also serves as preparation for annual financial statements at year-end. The intention is to improve the integrity and quality of financial information reported in financial statements.

## Accounting assessment approach

4. Provincial Treasury, Directorate Provincial Government Accounting Services, conducted an assessment of the IFS from xx y 2013 in order to identify issues of concern to be addressed before the year-end financial statements are to be compiled. Issues not fully addressed during the assessment process are included in the recommendations below.
5. The review of IFS consists mainly of checking against source documentation and making enquiries of persons responsible for financial and accounting matters. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is the expression of an opinion regarding the financial statements taken as a whole. Accordingly, Provincial Treasury does not express such an opinion.
6. The audit file was inter alia employed to determine whether the supporting documentation and information is materially consistent with the information reported in the IFS.
7. The main focus of the IFS assessment is to test for data integrity. To further

this, random samples of receipts and payments are therefore evaluated and processes are reviewed to confirm whether they are appropriate and executed accordingly.

#### **Main conclusions**

#### **Supporting documentation**

8. The documentation provided by the Entity was complete.
9. The Certificate for confirmation of accuracy and completeness of the Interim Financial Statements was signed by the CFO and submitted to PT.

#### **Preparation of financial statements**

10. The statements comply with of ASB Directive 5.

#### **IFS current year and comparatives**

11. The comparative figures in the IFS 2014, including notes agree with the published AFS of 2012/13.

#### **Statements**

12. The statements agree with the Trial Balance and the Notes. All transactions, events and disclosures that should have been recorded have been included in the financial statements.

#### **Other Notes**

#### **General Remarks**

13. xxx

#### **Recommendations**

14. The entity needs to

#### **General**

15. The Provincial Treasury would like to thank the officials in the entity for their co-operation and assistance during our assessment.

 Mr/s xx – Chief Financial Officer Department xx



**Interim Financial Statements  
Presentation and disclosure checklist**

Reporting entity	_____	
Accounting Period	_____	
Accounting system used	_____	
Consultants used	_____	
Prepared by	_____	Date _____
Reviewed by	_____	Date _____

**Scope**

Perform a review of the Interim financial Statements for the six months ending 30 September 2013 and submit a report to the Entity by 29 November 2013.

**IFS assessment methodology**

The following basic steps to be followed:

1. Assess processes and identify risk areas ie compliance issues, lack of controls etc.
2. Check information against supporting documentation
3. Verify calculations and figures disclosed
4. Report and confirm ito the above
5. Provide remedial steps

Also see Annexure A for additional pointers -

**Summary of Findings/Issues**

The findings and actions noted in this assessment framework will have to be included in an action plan for monitoring of remedial steps.

*The **systems used by departments** can be used internally to generate accounting reports. Typically the PT and departments generate reports on expenditure and revenue items. Since **entities use unique accounting systems**, there is no way of generating such reports and IFS to some extent provide a **mid-year snapshot**.*

Presentation and disclosure checklist

Annexure A

Statement/Notes	Assessment methodology	Yes	No	Comments
<b>General</b>				
<p><b>Audit Working Papers File:</b> (We did not prescribe a specific format for the audit file since there is no prescribed template for the IFS, so check supporting documentation)</p> <ol style="list-style-type: none"> <li>1. Properly indexed</li> <li>2. All supporting documents contained in the audit file and signed off</li> <li>3. Documents not included in file, cross - referenced to the person who has the information</li> <li>4. Other findings</li> </ol> <p><b>Preparation financial statements:</b></p> <ul style="list-style-type: none"> <li>✓ Financial statements are prepared in accordance with the latest Accounting Policies.</li> <li>✓ All integrity checks are cleared</li> </ul> <p>(Entities may submit either their financial system generated financial statements and management reports (on Pastel, etc.) or make use of the Excel template used for 2012/13</p>	<ul style="list-style-type: none"> <li>- Confirm compliance to the template and reporting framework</li> <li>- Confirm that all exceptions are cleared.</li> </ul>			
<p><b>IFS current year and comparatives</b></p> <ul style="list-style-type: none"> <li>✓ Check that the comparative figure agrees with the published AFS of the previous financial year.</li> <li>✓ The trial balance that is imported into the template must balance to zero.</li> <li>✓ When rounding off previous year's figures it should agree with the comparatives published.</li> <li>✓ Check headings and descriptions.</li> <li>✓ Cast and cross cast figures in the AFS.</li> </ul>	<ul style="list-style-type: none"> <li>- Check and confirm or report differences</li> </ul>			
<b>Statement of Financial Performance</b>	<ul style="list-style-type: none"> <li>- Check and confirm against TB</li> <li>- Cross- cast to the relevant notes and confirm</li> </ul>	-	-	-
<b>Statement of Financial Position</b>	<ul style="list-style-type: none"> <li>- Check and confirm against TB</li> <li>- Cross- cast to the relevant notes and confirm</li> </ul>	-	-	-
<b>Statement of Changes in Net Assets</b>	<ul style="list-style-type: none"> <li>- Check and confirm against TB</li> <li>- Cross- cast to the relevant notes and confirm</li> </ul>	-	-	-
<b>Cash Flow Statement</b>	<ul style="list-style-type: none"> <li>- Check and confirm check against TB</li> <li>- Cross- cast to the relevant notes and confirm</li> </ul>	-	-	-
<b>Notes</b>				
<b>Note</b>	<ul style="list-style-type: none"> <li>- Check and confirm that pro forma JE is correct</li> </ul>	-	-	-

Statement/Notes	Assessment methodology	Yes	No	Comments
Conditional Grants				
<b>Note</b> Revenue	- Check and confirm against TB - Check and confirm receipt suspense account	-	-	-
<b>Note</b> Aid Assistance	- Check and confirm correctness of amount disclosed its agreement and funds received	-	-	-
<b>Note</b> Compensation of Employees	- Confirm expenditure against TB	-	-	-
<b>Note</b> Goods and Services	- Confirm expenditure against TB	-	-	-
<b>Note</b> Interest and Rent on Land	- Correct allocation its cut off and occurrence. - Confirm expenditure against TB	-	-	-
<b>Note</b> Payments for Financial Assets	- Confirm expenditure against TB	-	-	-
<b>Note</b> Transfers and Subsidies	- Confirm expenditure against TB	-	-	-
<b>Note</b> Expenditure for Capital Assets	- Confirm expenditure against TB	-	-	-
<b>Note</b> Unauthorised Expenditure	N/A			
<b>Note</b> Fruitless and Wasteful Expenditure	N/A			
<b>Note</b> Cash and Cash Equivalents	- Check and confirm bank reconciliation	-	-	-
<b>Note</b> Prepayments and Advances	- Confirm balance against TB - Report on age analysis of account	-	-	-
<b>Note</b> Receivables	- Confirm balance against TB - Report on age analysis of account	-	-	-
<b>Note</b> Investments	- Confirm reported balance against TB - Reconcile movement against TB and confirm	-	-	-
<b>Note</b> Loans	N/A ?			
<b>Note</b> Bank Overdraft	- Check and confirm bank reconciliation - Check and confirm that accounts are classified correctly (PT Circular)	-	-	-
<b>Note</b> Payables – Current	- Confirm balance against TB - Report on age analysis of account	-	-	-
<b>Note</b> Payables – Non Current	- Confirm balance against TB - Report on age analysis of account	-	-	-
<b>Note</b> Net Cash Flow Available from Operating Activities	- Check and confirm against CFS - Check and confirm all amounts contained in the note	-	-	-
<b>Note</b> Reconciliation of Cash and Cash Equivalents for Cash Flow purposes	- Check and confirm against CFS and applicable notes	-	-	-

Statement/Notes	Assessment methodology	Yes	No	Comments
<b>Disclosure Notes</b>				
<b>Note</b> Contingent Liabilities - Motor Vehicle Guarantees - Housing Loan Guarantees - Claims Against the State	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Commitments - Current Expenditure - Capital Expenditure	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Accruals	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> <b>Employee Benefits</b> - Leave Entitlement - Service Bonus - Performance Awards - Capped Leave Commitments - Other	- Confirm process followed by department ito reports used and calculations per item disclosed - Check and confirm against supporting documentation	-	-	-
Lease Commitments <b>Note</b> - Operating Leases <b>Note</b> - Finance Leases <b>Note</b> - Operating Lease Revenue	<u>Operating leases:</u> - Confirm process followed by entity - Confirm lease register updated - Check and confirm disclosure against supporting documentation <u>Finance leases</u> - Confirm process followed by entity - Confirm lease register updated - Check and confirm correctness of amortisation tables - Check and confirm that disclosure is correct ito calculations and supporting documentation	-	-	-
<b>Note</b> Receivables for Departmental Revenue	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Irregular Expenditure	- Confirm process followed by entity (write short notes for our internal use) - Confirm Register updated as prescribed - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Fruitless and Wasteful Expenditure	- Confirm process followed by entity (write short notes for our internal use) - Confirm Register updated as prescribed - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Related Party Transactions	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-

Statement/Notes	Assessment methodology	Yes	No	Comments
<b>Note</b> Key Management Personnel	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-
<b>Note</b> Public Private Partnership	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-
<b>Note</b> Provisions	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-
<b>Note</b> Non-adjusting events after reporting date	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-
<b>Note</b> Movable Tangible Capital Assets  Movement in Movable Tangible Capital Assets per Asset Register for the six Month period ended 30 September 2013  Additions to Movable Tangible Capital Assets per Asset Register for the six Month period ended 30 September 2013  Disposals of Movable Tangible Capital Assets per Asset Register for the six Month period ended 30 September 2013	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-
		-	-	-
		-	-	-
		-	-	-
<b>Minor Assets</b>				
Minor Assets of the Department for six Month period ended 30 September 2013	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-
<b>Note</b> Intangible Capital Assets  Movement in Intangible Capital Assets per Asset Register for the six Month period ended 30 September 2013  Additions to Intangible Capital Assets per Asset Register for the six Month period ended 30 September 2013  Disposals of Intangible Capital Assets per Asset Register for the six Month period ended 30 September 2013	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-
<b>Note</b> Immovable Tangible Capital Assets  Movement in Immovable Tangible Capital Assets per Asset Register for the six Month period ended 30 September 2013  Additions to Immovable Tangible Capital Assets per Asset Register for the six Month period ended 30 September 2013  Disposals of Immovable Tangible Capital Assets per Asset Register for the six Month period ended 30 September 2013	<ul style="list-style-type: none"> <li>- Confirm process followed by entity</li> <li>- Check and confirm against supporting documentation</li> </ul>	-	-	-

Statement/Notes	Assessment methodology	Yes	No	Comments
September 2013				
<b>Note</b> Transfer of Functions	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Statement of Conditional Grants Received	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Statement of Unconditional Grants Received	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Statement of Conditional Grants Paid to the Provinces	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-
<b>Note</b> Statement of Unconditional Grants Paid to the Provinces	- Confirm process followed by entity - Check and confirm against supporting documentation	-	-	-

Issues not resolved, for further follow-up

Issue:

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Issue:

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