



**Western Cape  
Government**

Provincial Treasury

Henri Du Toit

Provincial Government Accounting

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File Reference: T7/2/1

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**TREASURY CIRCULAR NO. 11/2013 (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

} For information

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 M TSHANGANA)

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 S CONRADIE)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (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 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: LOCAL GOVERNMENT PUBLIC FINANCE (MR TC ARENDSE)  
 THE HEAD: ASSET MANAGEMENT (MR IG SMITH)  
 THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)  
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)  
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS T EVANS)  
 THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)  
 THE SENIOR MANAGER: FINANCIAL GOVERNANCE (MR B VINK)  
 THE SENIOR MANAGER: FISCAL POLICY (MS C HORTON)  
 THE SENIOR MANAGER: INFRASTRUCTURE (MR M WÜST)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT ACCOUNTING (MS N OLIPHANT)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR F SABBAT)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN) (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)

## **GUIDELINES: 2012/13 BOOK CLOSURE AND ANNUAL FINANCIAL STATEMENTS**

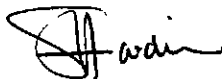
### **PURPOSE**

1. To provide Accounting Officers/Authorities and Chief Financial Officers of Departments and Entities with additional information and guidelines pertaining to the year-end process and the submission dates of the annual financial statements for the 2012/13 financial year.

### **BACKGROUND**

2. The National Treasury: Office of the Accountant-General issued Instruction Note 1 of 2012/13 with reporting requirements in terms of the PFMA. Financial year-end procedures, closure and submission dates for the 2012/13 financial year.

3. Departments and Entities are requested to read this Instruction Note 1 of 2012/13 in conjunction with Provincial Treasury Circular 11 of 2013.
4. Please note that departments and entities should take cognisance of the following on page 3 paragraph 7, that has not been covered in PT Circular 11 of 2013: **“Should there be misstatements that were identified during the audit process, the affected department and public entities must correct these. We would like to urge departments and entities to also correct immaterial misstatements as these might have an impact on the consolidated AFS.”**
5. Any enquiries on this Circular must please be directed to [PThelpme@pgwc.gov.za](mailto:PThelpme@pgwc.gov.za)
6. Your co-operation in this regard will be appreciated.



**PROVINCIAL ACCOUNTANT-GENERAL**

**DATE: 15.04.2013**



## **national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

Enquiries: Star Kafu Tel: 012 315 5763 Fax: 012 395 6522 Email: [Star.Kafu@treasury.gov.za](mailto:Star.Kafu@treasury.gov.za)

All Accounting Officers of Departments and Constitutional Institutions

All Accounting Head Officials of Provincial Treasuries

All Accounting Authorities of Public Entities

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

#### **1. Purpose**

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

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

#### **2. Financial Year End Closure and Submission Dates for national and provincial departments**

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

**FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES**

Table 1

<b>FINANCIAL YEAR END AND ACCOUNTING CLOSURE FOR NATIONAL AND PROVINCIAL DEPARTMENTS</b>			
<b>ACTION</b>	<b>PFMA</b>	<b>DATE</b>	<b>RESPONSIBILITY</b>
Financial Year end closure <i>March 2013</i>	n/a	<i>05 April 2013</i>	Accounting Officer
<i>March 2013 – Preliminary</i>		<i>03 May 2013</i>	Accounting Officer

Whilst the above dates represent the latest time periods, earlier closure is always encouraged. Departments on BAS are required to perform their preliminary closure for March 2013 in accordance with BAS notice number 1 (Guidelines for the financial year-end closure) of 2012/2013, which is available on the BAS website at the following link:

<http://bas.pwv.gov.za/Document/Contact%20Center/Notices/2013/BAS%20Notice%202%20of%202013.pdf>

as well as in accordance with Instruction Note 1 (replaces Practice Note 31) of 2012/13, which is available on the OAG website at the following link:

<http://oag.treasury.gov.za/Publications/Forms/AllItems.aspx?RootFolder=%2fPublications%2f10%2e%20Instruction%20Notes%2fFor%20fin%20year%202012%2d13&FolderCTID=&View=%7bEA6E6B15%2d593D%2d4839%2dA804%2dA91A49CB20A0%7d>

The NT does not prescribe accounting closure dates for Public Entities at this stage. Institutions that have 31 March 2013 as their financial year end are required to comply with the submission dates as prescribed by the PFMA and/or treasury regulations (Refer to **Annexure A**).

Institutions that have year ends other than 31 March 2013 are required to comply with the submission dates as prescribed by the PFMA and/or treasury regulations, refer to

**Annexure B.**

**3. Specimen AFS, AFS excel templates and Preparation guide for Annual Report**

Departments and Entities can access the specimen AFS, Excel Template and the Preparation guide by following the links on the Office of the Accountant General's Website as illustrated in the annexure C.

**4. Exemptions**

In the event that an institution is unable to comply with the reporting requirements relating to the accounting framework/standards as prescribed by the PFMA, the institution may apply for an exemption to the Accountant-General. Applications must reach the Office of the Accountant-General (OAG) by no later than 31 March 2013.

Details of any exemptions granted must be disclosed in the Accounting Officer's report.

### 5. Implementation Plans on Audit Outcomes(2012/13)

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

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

For National institutions, the implementation plans should be submitted, in the format prescribed by the National Treasury, to the relevant cluster manager by no later than 30 September 2013. For Provincial institutions, the implementation plans should be submitted to the relevant treasury by no later than 30 September 2013.

### 6. Strategic Support Plans (2013/14)

Based on the results emanating from the Financial Management Capability Maturity Model (FMCMM) survey, the National Treasury prioritised departments that required interventions to improve their financial management. Pursuant to this, the National Treasury developed Strategic Support Plans which in essence are support agreements entered into between the prioritised department and the National Treasury. These plans provide details of activities that the department is required to perform in order to address its financial management weaknesses. The plan also contains details of support that the National Treasury will provide to the department to address their financial management weaknesses. These plans are formal agreements entered into between the Accounting Officer of the department and the Accountant-General. These must be concluded and signed off by the 31 May 2013.

Provincial treasuries develop similar plans for their provincial departments.

### 7. Additional Notes

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

- AFS Templates may NOT be submitted via E-MAILS.
- In terms of sections 40(1)(c) and 55(1)(c) of the PFMA, financial statements submitted to the Auditor General and Treasury must be complete and accurate. Failure to submit accurate AFS constitutes noncompliance with the aforementioned sections of the PFMA and may be seen as an **act of Financial Misconduct** in terms of Section 81 and 83 of the PFMA.
- **Should there be misstatements that were identified during the audit process, the affected department and public entities must correct these. We would like to urge departments and entities to also correct immaterial misstatements as these might have an impact on the consolidated AFS.**
- Where National Institutions do not submit a final audited template that agrees to published AFS by the 31 July 2013, National Treasury will record the submission as late and all late recordings will be disclosed in the consolidated financial statements.
- Submissions by provincial institutions should follow relevant provincial circulars.
- Submission to the relevant treasury means relevant cluster managers at the OAG (**national institutions**) or relevant contacts at the PAG offices (**provincial institutions**).
- The Executing Authority should advise the relevant treasury of any entity under its ownership or control that the relevant treasury may not be aware of.

## FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES

- Accounting Officers and Authorities who are unable to comply with any of the submission requirements of this circular must promptly report that inability together with reasons to the relevant treasury. This requirement to report is in line with section 40(5) and 51(2) of the PFMA, and does not absolve an entity of its responsibility.
- The accounting framework to be used for departments is modified cash. The public entities' template for 2012/2013 is a GRAP compliant template and entities are required to prepare the template based on the GRAP group accounting policies in the template. Entities using other reporting frameworks are required to convert financial information to GRAP for the purposes of completing the template. Please contact the cluster manager for more information.
- Departments and public entities are required to confirm inter-departmental and inter-entity balances on the prescribed template issued by National Treasury. Communication will be sent out when the intra-group templates are available on the website.

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

### 8. Contact Details

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

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

Cluster	Contact Name	Telephone	Office no.
Social Services	Thomas Matjeni	(012) 315 5792 082 908 9178	1753
	Nthua Motlhala	(012) 315 5244	1755
Justice and Protection Services	Star Kafu	(012) 315 5763 079 099 0032	1745
	Musa Ndlovu	(012) 315 5741	1747
Economic Service and Infrastructure Development	Faith Puane	(012) 406 9037	1776
Central Government Administration	Thokozile Motsweni	(012) 315 5233 071 673 1610	1756
	Rebecca Nkomo	(012) 395 6503	1763

**FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES**

Financial and Administrative Services	Keitumetse Malebye	(012) 315 5989 071 606 0555	1756
	Thamsanqa Dike	(012) 315 5241	1764

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

**Provincial Departments, Provincial Public Entities and Provincial Trading Entities**

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

Further contact details of the OAG can be found on the OAG website.

  
**FREEMAN NOMVALO**  
**ACCOUNTANT-GENERAL**

DATE: 26 March 2013

**Annexure A**

<b>SUBMISSION DATES – PUBLIC INSTITUTIONS WITH 31 MARCH YEAR END</b>			
<b>ACTION</b>	<b>PFMA/ TR</b>	<b>DATE</b>	<b>RESPONSIBILITY</b>
Commence preparation of AFS	40(1)(b) & 55(1)(b)	1 April 2013	Accounting Officer/Accounting Authority
Submit prepared AFS to the Auditor General/independent auditor. Also submit the following to the <b>relevant Treasury</b> : Completed AFS Template issued by the NT as follows: <ul style="list-style-type: none"> <li>▪ Soft copy on a compact disc</li> <li>▪ Hard copy, duly signed off by the AO/AA or Chief Financial Officer (CFO)</li> </ul>	40(1)(c) & 55(1)(c)	31 May 2013	Accounting Officer/Accounting Authority



**FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES**

**SUBMISSION DATES – PUBLIC INSTITUTIONS WITH 31 MARCH YEAR END**

ACTION	PFMA/ TR	DATE	RESPONSIBILITY
<p>Submit the <b>audited</b> AFS template, after the finalisation of the audit, to the <b>Relevant Treasury</b> as follows:</p> <ul style="list-style-type: none"> <li>▪ Soft copy on a compact disc(<b>updated</b>)</li> <li>▪ Hard copy, duly signed off by the AO/AA or CFO (<b>updated</b>)</li> </ul> <p>The public entity AFS template must be reviewed and locked by the Auditor General before being submitted and a letter indicating this review should accompany the reviewed template. The reviewed template will be locked using a password that will be provided to the Auditor General.</p>	<p>41 &amp; 51(1)(f) &amp; 76</p> <p>To finalise consolidations on audited figures as per Sec 8.</p>	<p>31 July 2013</p>	<p>Accounting Officer</p>
<p><u>Submission of the Annual Report</u> (including performance information and report of Accounting Officer) to Auditor-General for final review</p>	<p>41 &amp; 51(1)(f) &amp; 76</p> <p>(Per chapter 1 of the Departmental Financial Reporting Framework Guide)</p>	<p>31 May 2013</p>	<p>Accounting Officer</p>
<p>Submission of the Audited AFS to the Audit committee for final evaluation</p>	<p>Treasury Regulation 3.1.13(c)</p>	<p>Preferably by 15 July 2013</p>	<p>Accounting Officer/Accounting Authority</p>
<p>Submission of Annual report, audited AFS &amp; Auditor-General's report to <b>relevant treasury</b> and the executive authority</p>	<p>40(1)(d) &amp; 55(1)(d)</p>	<p>31 August 2013</p>	<p>Accounting Officer</p>
<p>Tabling of Annual report and AFS to Parliament or Relevant Legislature</p>	<p>65(1)(a) &amp; 65(2)</p>	<p>31 August 2013</p> <p>(Within 1 month after the accounting officer received the audit report)</p> <p>30 September 2013 (<b>Final date</b>)</p> <p>(Within 6 months of the year end)</p>	<p>Executive Authority</p>
<p>Where the Executive Authority fails to table the annual report by 30 September 2013 – Executive Authority must table an explanation to Parliament or Relevant Legislature</p>	<p>65(2)(a)</p>	<p>Immediately after 30 September 2013</p>	<p>Executive Authority</p>

AP - Please implement the process

**FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES**

**Annexure B**

<b>SUBMISSION DATES – PUBLIC INSTITUTIONS WITH FINANCIAL YEAR END OTHER THAN 31 MARCH (30 JUNE)</b>			
<b>ACTION</b>	<b>PFMA</b>	<b>DATE</b>	<b>RESPONSIBILITY</b>
Submit to the National Treasury, 12 months' management accounts information, as at 31 March 2013, using the AFS template for Public Entities. (where possible audited by the Auditor General).	N/A	31 May 2013	Accounting Authority
Commence preparation of AFS	55(1)(b)	1 July 2013	Accounting Authority
Submit prepared AFS to the Auditor General/independent auditor.	55(1)(c)	31 August 2013	Accounting Authority
Submit the Audited AFS to the Audit Committee for final evaluation	Treasury Regulation 3.1.13	Preferably by 15 October 2013.	Accounting Officer/accounting authority
Submission of the Annual Report to Auditor-General for final review	n/a	31 August 2013	Accounting Officer
Annual report, audited AFS & Auditor-General's report submitted to <b>relevant treasury</b> and the executive authority	55(1)(d)	30 November 2013	Accounting Authority
Tabling of Annual report and AFS to Parliament or Relevant Legislature	65(1)(a) & 65(2)	30 November 2013 (Within 1 month after the accounting officer received the audit report)  31 December 2013 <b>(Final date)</b> (Within 6 months of the year end)	Executive Authority
Where the Executive Authority fails to table the annual report by 31 December 2013 – Executive Authority must table an explanation to Parliament or Relevant Legislature	65(2)(a)	Immediately after 31 December 2013	Executive Authority

**Annexure C**

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

**(i) National and Provincial Departments**

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

**REPUBLIC OF SOUTH AFRICA**

Welcome to the Office of the Accountant-General

The responsibility of the Office of the Accountant General is to promote and enforce transparency and effective management in respect of revenue expenditure, assets and liabilities of Institutions in all three spheres of Government. This includes the administration of the National Revenue Fund (NRF) and the Reconstruction and Development Programme Fund (RDPF), as well as Banking Services for national departments. The OAG is also responsible for developing policies and frameworks on Accounting, Internal Audit and Risk Management.

**Event Documentation**

Type	Name	Author
20120307	National Government Risk Management Forum	Hanus Kloe
20120228	Public Entities Risk Management Forum	Hanus Kloe
20121001	National Government Risk Management Forum	Hanus Kloe
20111129	Public Entities CFO, CAE and CRO Forum	Hanus Kloe
20111128	National Government CFO, CAE and CRO Forum	Hanus Kloe
20120908	Departmental CFO Forum	Hanus Kloe

**Latest Publications**

- (Blank) Annual Report Guide
- Annual Report Guide For fin. Year ending 31-03-2013
- Generic Structure for Office of CFO
- 19. Draft Capacity Development Strategy
- 16. Competency Framework for Public Financial Management For fin. year ending 30-06-2012
- 2012-07-05 Public Entities Risk Management Forum For fin. year ending 31-03-2013
- 2012-03-16 National Risk Management Forum

**Upcoming Events**

There are currently no upcoming events.

**Publications** ←

Step 2, Select "01. Annual Financial Statements" from the available options

**OAG > Publications**

Actions

View: All Documents

Type	Name
01	01. Annual Financial Statements ←
02	02. Asset Management
03	03. Auditing Profession Act
04	04. Consolidated Financial Information
05	05. Discussion Papers
06	06. GRAP
07	07. Internal Audit
08	08. Interim Financial Reporting
09	09. National and Provincial Revenue Fund
10	10. Practice Notes
11	11. Policies and Procedures
12	12. Risk Management

**FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES**

Step 3, Select "03. For Prov. And Nat. Departments" from the available options

**OAG > Publications > 01. Annual Financial Statements**

Actions - View: All Documents

Type	Name
<input type="checkbox"/>	01. Year-end notification for 25 March 2010
<input type="checkbox"/>	02. Audit Process Communication
<input type="checkbox"/>	03. For Prov. And Nat. Departments
<input type="checkbox"/>	04. For Entities
<input type="checkbox"/>	05. For Local Government
<input type="checkbox"/>	06. Inclusion of minor assets
<input type="checkbox"/>	07. AFS 2008-09 Development Process
<input type="checkbox"/>	08. Help with Macros in Excel 2007
<input type="checkbox"/>	09. Consolidation Models

Navigation menu: Home, About Us (Internal Audit Support, Risk Management Support, Technical Support Services, Specialised Audit Services, Governance Monitoring and Compliance, Capacity Building, Accounting Support and Reporting, IFRS Implementation, Contacts), Related Links

Step 4, Select "For fin. Year ending 31-03-2013" from the available options.

**REPUBLIC OF SOUTH AFRICA**

**Office of the Accountant-General > Publications > 01. Annual Financial Statements > 03. For Prov. And Nat. Departments**

Please note that majority of our publications are made available in Adobe Acrobat format for which the reader can be downloaded from <http://open.adobe.com/reader>. Publications for operational use have been prepared using the Microsoft Office Suite, larger data files may have been compressed to optimise it for web download and can be opened using open source utilities such as 7-zip which can be downloaded from <http://www.7-zip.org>.

Actions - View: All Documents

Type	Name
<input type="checkbox"/>	For fin. Year ending 31-03-2005
<input type="checkbox"/>	For fin. Year ending 31-03-2006
<input type="checkbox"/>	For fin. Year ending 31-03-2007
<input type="checkbox"/>	For fin. Year ending 31-03-2008
<input type="checkbox"/>	For fin. Year ending 31-03-2009
<input type="checkbox"/>	For fin. Year ending 31-03-2010
<input type="checkbox"/>	For fin. Year ending 31-03-2011
<input type="checkbox"/>	For fin. Year ending 31-03-2012
<input type="checkbox"/>	For fin. Year ending 31-03-2013
<input type="checkbox"/>	Future reporting framework

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# FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES

Step 5, Then click on the document

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Office of the Accountant-General > Publications > 01. Annual Financial Statements > 03. For Prov. and Nat. Departments > For fin. Year ending 31-03-2013

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Type	Name
Folder	Additional Guides
Folder	Annual Report Guide
Folder	Preparation Guide
Folder	DesAFS 2012-13 Summary
Folder	DesAFS 2012-13

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## (ii) Public Entities, Constitutional Institutions and Trading Entities

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

Step 3, Select "04. For Entities" from the available options

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Type	Name
Folder	01. Year-end notification for 25 March 2010
Folder	02. Audit Process Communication
Folder	03. For Prov. And Nat. Dep
Folder	04. For Entities
Folder	05. For local Government
Folder	06. Inclusion of minor assets
Folder	07. AFS 2008-09 Development Process
Folder	08. Help with Macros in Excel 2007
Folder	09. Consolidation Models

**FINANCIAL YEAR END PROCEDURES, CLOSURE AND SUBMISSION DATES**

Step 4, Select "For fin. Year ending 31-03-2013" from the available options

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For fin. Year ending 31-03-2005
For fin. Year ending 31-03-2006
For fin. Year ending 31-03-2007
For fin. Year ending 31-03-2008
For fin. Year ending 31-03-2009
For fin. Year ending 31-03-2010
For fin. Year ending 31-03-2011
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<b>For fin. Year ending 31-03-2013</b>

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File Name
Annual Report Guide
<b>Application of the GRAP reporting framework - 09/11-2012-13</b>

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