



Reference: T7/2/3

**TREASURY CIRCULAR XXX/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 GILDENHUY)  
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 GILDENHUY)  
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 (MR S CONRADIE)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (MR T GILIOME)

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 AUTHORITY (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)

## **PROGRAMME AND GUIDELINES FOR THE 2012/13 ANNUAL REPORT PROCESS**

### **PURPOSE**

1. To provide Accounting Officers, Accounting Authorities and Chief Financial Officers (CFOs) with a programme and Guide for Votes and Entities in respect of the 2012/13 Annual Report Process, inclusive of the Annual Financial Statements (AFS). This circular replaces all Treasury Circulars that were previously issued in terms of the Process for the Preparation of Annual Report.
2. It is noted that a number of activities and engagements relating to specific parts of the Annual Report Process has already started. This circular, however, serves to communicate key submission dates and responsibilities for completion and submission of the Annual Report. The Annual Report programme for votes and entities is attached to the circular as Annexure A. Templates with the formats of the confirmation of the accuracy and fair presentation of the Annual Report are included in the Guide for the Preparation of the Annual Report for Departments and Entities, which is also attached to the circular.

## DISCUSSION

### Departmental Guide for the Preparation of the Annual Report

3. The *Departmental Guide for the Preparation of the Annual Report* for the year ended 31 March 2013, circulated by electronic mail on 16 April 2013, provides minimum requirements of information that must be included in the Annual Report. The Annual Report consists of the following five parts:

- Part A: General Information
- Part B: Performance Information
- Part C: Governance
- Part D: Human Resource Management
- Part E: Financial Information
- Annexure A: Confirmation of Accuracy
- Annexure B: Statement of Responsibility for Performance Information
- Annexure C: Accounting Officers' Statement of Responsibility for Annual Financial Statements
- Annexure D: Report of the Audit Committee
- Annexure E: Specimen for the Annual Report

The Annexures provide the templates for the confirmation of the accuracy and fair presentation of the Annual Report.

The coordination of the Annual Report will be jointly managed by the Provincial Treasury (PT) and the Department of the Premier (DotP):

- |   |               |
|---|---------------|
| • PT: Provincial Government Budget Office | Parts A and B |
| • DotP: Corporate Assurance               | Part C        |
| • DotP: Corporate Services Centre         | Part D        |
| • PT: Provincial Government Accounting    | Part E        |

### Changes to the Guide

4. In terms of Part A: General Information, the relevant Accounting Officers should please note the requirements regarding entities (public/trading entities and business enterprises) that fall within the responsibilities of the relevant Department/Ministry.

5. Additional information on Part B: Performance Information relates to the inclusion of a Statement of Responsibility for Performance Information (Annexure B to the Guide) as well as the inclusion for the Auditor General's Report on Predetermined Objectives. The inclusion of the Service Delivery Improvement Plans as required by the Public Service Regulations is one of the new additions to Part B. Departments will still be assisted with these plans by Jacob Boonzaaier from the Department of the Premier. The Finance section in the Department needs to note the changes to the Summary of departmental receipts, payments and all transfers including entities as reflected on pages 23 to 25 in the Guide. Information regarding Conditional Grants and Donor funding have also been expanded and should be presented in a tabular format. This information needs to agree with the financial information provided in the Annual Financial Statements.

Performance Information per Programme has been reviewed and now also includes a table on the performance on the Strategic Objectives. Comments on deviations are required on all variances. Please note that strategies to address under performance is also required as part of the revisions to this section.

6. Part C: Governance is a new section. Some information moved from the Accounting Officer's Report and should include information on internal control and Audit Committee Reports.
7. Corporate Assurance in the Department of the Premier will assist all votes with this part in specific sections 2.5.2, 2.5.3, and 2.5.7. Corporate Assurance will submit reports in this regard to Accounting Officers on 24 May 2013.
8. It must also be noted that although section 2.5.8 is co-ordinated by Corporate Assurance, the actual reports are done by the various audit committees. A draft report is normally only prepared once the committee has seen the unaudited financial statements. Henriette Robson from Corporate Assurance will make sure that a provisional draft is prepared for inclusion in the draft annual reports.
9. The Department of the Premier has developed and discussed the template for Part D: Human Resource Management with provincial votes. These templates have also been circulated to votes. Further queries regarding the completion of the templates should be directed to Mr Jannie Morkel at 021 483-3081 or e-mail [Jannie.Morkel@westerncape.gov.za](mailto:Jannie.Morkel@westerncape.gov.za).
10. More detailed guidance on completing Part E on Financial Information is dealt with in the *Departmental Financial Reporting Framework for the year ended 31 March 2013*. This guideline has been circulated by electronic mail to votes and entities on 12 March 2013. This departmental guide can also be accessed on the National Treasury (Office of the Accountant-General) website at (<http://oag.treasury.gov.za>).

## Submission of the Annual Report

11. In accordance with the National Treasury Guide for the preparation of the Annual Report, votes and provincial entities must submit the Annual Report, including the information on predetermined objectives, to the Auditor-General by **31 May 2013**. The submission will enable the auditors to review the contents of the Annual Report to ensure that its content are consistent with the Annual Financial Statements (AFS).
12. As per the guide a confirmation letter (Annexure A of Guide) must be completed by the Accounting Officer to accept responsibility for the accuracy and fair representation of the Annual Report including the performance information, human resource information and the annual financial statements. This letter should also confirm that the Annual Report conforms to certain set guidelines.
13. Your attention is further drawn to the submission of printed and electronic copies of the draft Annual Reports before or on the specified dates to the relevant stakeholders which include:
  - The Auditor-General of South Africa (Ms T Zondi);  
e-mail: [ThandekaZ@agsa.co.za](mailto:ThandekaZ@agsa.co.za); Tel (021) 528-4125
  - Provincial Treasury: Business Information and Data Management Mr PP Pienaar);  
e-mail: [Paul.Pienaar@westerncape.gov.za](mailto:Paul.Pienaar@westerncape.gov.za); Tel (021) 483-5618
14. Please note that the programme only focuses on the requirements of the process and critical deadlines as prescribed, directed and guided by the relevant legislation and guidelines and do not describe internal activities within departments and provincial entities to meet the requirements of the process.
15. In order to improve the accuracy of information in the 2012/13 AFS, the Provincial Treasury, Directorate Provincial Government Accounting Services requested via Treasury Circular 11 of 2013 that departments and entities submit their AFS on or before Wednesday, 15 May 2013 so that Treasury could preview and provide feedback before the final submission.
16. Provincial Treasury Provincial Government Budget Management has also made provision to conduct a cursory technical check on the performance information of the draft Annual Reports before submission on 31 May to the AGSA. This will assist in improving the accuracy and consistency of the performance information in the Annual Report. Departments and entities are therefore requested to submit Parts A and B of the draft Annual Report before or on **27 May 2013**.

The validated and pre-audited Quarterly Performance Report for 2012/13 will also be due on this date for submission to the National Treasury. The latter 2 sets of information should be submitted to Jonathan Hendricks: e-mail: [Jonathan.Hendricks@westerncape.gov.za](mailto:Jonathan.Hendricks@westerncape.gov.za).

## Responsibilities for Compiling the Annual Report

17. There are several parts that make up the annual report of a department. It is envisaged (although not limited to) that the following directorates/sections within the vote or entity will be responsible for the information in the respective sections of the departmental annual report:

Section of Annual Report	Departmental Responsibility
Part A: General Information	Communications/Strategic Management Section/Ministry/ Office of the HOD/Monitoring and Evaluation
Part B: Performance Information	Strategic Management Section/Finance section (provide cost information)/Monitoring and Evaluation
Part C: Governance	Internal Control Section/Office of the HOD
Part D: Human Resource Management	Human Resource Management
Part E: Financial Information	Chief Financial Officer

18. To facilitate effective communication throughout the Annual Report process it is required of Votes and Public Entities to provide the Provincial Treasury with the names and contact detail of the responsible person for the information in the respective sections by completing Annexure B by **19 April 2013**. Please submit Annexure B to Nelia Orlandi.

### For Further Information or Assistance

19. Should you require further information, clarity or assistance on the content of this circular and any issue relating to the preparation and submission of the Annual Report please contact the relevant component using the contact details provided below.

Section of Annual Report	Name	Designation	Contact Information	
			Telephone no	Email Address
Section 1: Introduction	Nelia Orlandi or Marcia Korsten	Budget Office Provincial Government	021-483 6131/ 9951	<a href="mailto:Nelia.Orlandi@westerncape.gov.za">Nelia.Orlandi@westerncape.gov.za</a> <a href="mailto:Marcia.Sheraton@westerncape.gov.za">Marcia.Sheraton@westerncape.gov.za</a>
Section 2: Annual Report				
Part A: General Information	Nelia Orlandi or Marcia Korsten	Budget Office Provincial Government:	021-483 6131	<a href="mailto:Nelia.Orlandi@westerncape.gov.za">Nelia.Orlandi@westerncape.gov.za</a> <a href="mailto:Marcia.Sheraton@westerncape.gov.za">Marcia.Sheraton@westerncape.gov.za</a>
Part B: Performance Information	Nelia Orlandi or Marcia Korsten	Budget Office Provincial Government	021-483 6131	<a href="mailto:Nelia.Orlandi@westerncape.gov.za">Nelia.Orlandi@westerncape.gov.za</a> <a href="mailto:Marcia.Sheraton@westerncape.gov.za">Marcia.Sheraton@westerncape.gov.za</a>
Part C: Governance	Henriette Robson	DoIP: Branch Corporate Assurance	021-483 6276	<a href="mailto:Henriette.Robson@westerncape.gov.za">Henriette.Robson@westerncape.gov.za</a>

Section of Annual Report	Name	Designation	Contact Information	
			Telephone no	Email Address
Part D : Human Resources Management	Jannie Morkel	DoIP: Corporate Services Centre	021-483 9141	<a href="mailto:Jannie.Morkel@westerncape.gov.za">Jannie.Morkel@westerncape.gov.za</a>
Part E: Financial Information	Athienarian Reddy	Provincial Government Accounting	021-483 5001	<a href="mailto:Athienarian.Reddy@westerncape.gov.za">Athienarian.Reddy@westerncape.gov.za</a>

20. Your co-operation in this regard would be highly appreciated.



**MR. HC MALILA**  
**HEAD: BRANCH FISCAL AND ECONOMIC SERVICES**  
**DATE: 16 April 2013**



**ANNEXURE B**

<b>Vote/Entity No.: Name</b>		
<b>Section of Annual Report</b>	<b>Departmental Responsibility</b>	<b>Contact Person and e-mail address</b>
Part A: General Information	Communications/Strategic Management Section/ Ministry/Office of the HOD/Monitoring and Evaluation	
Part B: Performance Information	Strategic Management Section/Finance section (provide cost information)/ Monitoring and Evaluation	
Part C: Governance	Internal Control Section/ Office of the HOD	
Part D: Human Resource Management	Human Resource Management	
Part E: Financial Information	Chief Financial Officer	