

PROVINSIALE TESOURIE • PROVINCIAL TREASURY •
UNONDYEBO WEPHONDO



Verwysing
Reference
Isalathiso

PT 7/1/1

Navrae
Enquiries
Imibuzo

SP Manuel

TREASURY CIRCULAR NO, 23/2008

THE PREMIER

THE MINISTER OF AGRICULTURE
THE MINISTER OF COMMUNITY SAFETY
THE MINISTER OF CULTURAL AFFAIRS, SPORT AND RECREATION
THE MINISTER OF EDUCATION
THE MINISTER OF ENVIRONMENT, PLANNING AND ECONOMIC DEVELOPMENT
THE MINISTER OF FINANCE AND TOURISM
THE MINISTER OF HEALTH
THE MINISTER OF LOCAL GOVERNMENT AND HOUSING
THE MINISTER OF SOCIAL SERVICES AND POVERTY ALLEVIATION
THE MINISTER OF TRANSPORT AND PUBLIC WORKS

THE SPEAKER: PROVINCIAL PARLIAMENT
THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

ALL OTHER MEMBERS OF PARLIAMENT

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (MS V PETERSEN)
THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR P WILLIAMS)
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 (MR RB SWARTZ)
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (PROF KG HOUSEHAM)
THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MS S FOLLENTINE) (ACTING)
THE ACCOUNTING OFFICER: VOTE 8: LOCAL GOVERNMENT AND HOUSING (MS S MAJJET)
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR R ELLIS) (ACTING)
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MR T MANYATHI)
THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (MS J ISAACS)
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS J JOHNSTON) (ACTING)
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR MN LINDIE)

THE CHIEF FINANCIAL OFFICER: VOTE 1: PREMIER (MR H ARENDSE)
THE CHIEF FINANCIAL OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MS A SMIT)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR A GILDENHUIJS)
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: LOCAL GOVERNMENT AND HOUSING (MR D BASSON)
THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR AA GAFFOOR)
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

THE HEAD OFFICIAL: PROVINCIAL TREASURY (DR JC STEGMANN)
THE HEAD: SUSTAINABLE RESOURCE MANAGEMENT (MR A PHILLIPS) (ACTING)
THE HEAD: ASSET MANAGEMENT (MR TD PILLAY)
THE HEAD: FINANCIAL GOVERNANCE (MR TC ARENDSE)
THE HEAD: PUBLIC FINANCE (MR H MALILA)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUIJS)
THE SENIOR MANAGER: HUMAN RESOURCE MANAGEMENT (MS PG PIEDT)
THE SENIOR MANAGER: ACCOUNTING (MR A REDDY)
THE SENIOR MANAGER: NORMATIVE FINANCIAL MANAGEMENT (MR F JACOBS) (ACTING)
THE SENIOR MANAGER: ENTERPRISE RISK MANAGEMENT AND GOVERNANCE SYSTEMS (MR B VINK) (ACTING)
THE CHIEF AUDIT EXECUTIVE (MS H ROBSON) (ACTING)
THE SENIOR MANAGER: INTERNAL AUDIT (MS B CAIRNCROSS)
THE SENIOR MANAGER: ECONOMIC ANALYSIS (MS W MAPIRA) (ACTING)
THE SENIOR MANAGER: FISCAL POLICY: PROVINCIAL GOVERNMENT (MS A PICK) (ACTING)
THE SENIOR MANAGER: FISCAL POLICY: LOCAL GOVERNMENT (MR G PAULSE) (PRO TEM)
THE SENIOR MANAGER: BUDGET MANAGEMENT (MR PP PIENAAR) (ACTING)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (MR G PAULSE)
THE SENIOR MANAGER: IMMOVEABLE ASSET MANAGEMENT (MR NB LANGENHOVEN)
THE SENIOR MANAGER: MOVEABLE ASSET MANAGEMENT (MS N EBRAHIM)
THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)
THE HEAD: OFFICE OF THE MINISTRY (MR G GESWINDT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

For information

GUIDELINES FOR THE MONTHLY DEPARTMENTAL BAS/PERSAL RECONCILIATION

PURPOSE

1. To provide Accounting Officers and Chief Financial Officers with a framework for compiling and monitoring the monthly reconciliation of transactions between the Basic Accounting System (BAS) and the Personnel and Salary Administration system (PERSAL), that will form part of the monthly IYM reporting.

BACKGROUND

2. Chapter 5 of the PFMA (Act 1 of 1999) prescribes the responsibilities of Accounting Officers in respect of financial reporting. Section 40(4)(c) requires that departments must, within 15 days of each month, submit to the Provincial Treasury and the executive authority responsible for that department, information for that month which *inter alia* includes:
 - The IYM information for that month, including the reporting on the management of financial transactions.
 - Accurate recording and monthly control of salary and related expenditure transactions.

GUIDELINES FOR COMPILING AND SUBMITTING THE MONTHLY BAS/PERSAL RECONCILIATION

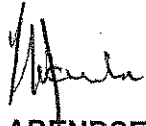
3. All personnel expenditure transactions should be captured on PERSAL in order to ensure efficient control over the management of salary and related expenditure.
4. Departments may only, in exceptional cases, pay personnel expenditure on BAS or via the Beneficiary (direct transfer) payment system of the official banker. Departments must ensure that all Beneficiary payments are updated on PERSAL on a daily basis by using PERSAL Function #5.3.8 (Manually Issued Warrant Voucher).
5. On a monthly basis, personnel expenditure captured on PERSAL must be reconciled against the personnel expenditure recorded on BAS.
6. An Excel tool was developed and made available to all departments by the Directorate: Supporting and Interlinked Financial Systems within the Provincial Treasury to assist departments with the monthly BAS/PERSAL reconciliation.
7. It is essential that clearance of PERSAL exceptions on BAS be done on a daily basis.
8. The reconciliation certificate must be based on the BAS month-end closure, for a reporting month e.g. May 2008 (BAS month-end; 10/06/2008).

REQUIRED

9. The attached (Annexure A) BAS/PERSAL reconciliation **certificate and detail break down of differences(Annexure A1)** must be completed and forwarded to the Directorate: Accounting within Provincial Treasury as part of the month-end IYM Compliance reporting from **June 2008 in respect of May 2008** in terms of Provincial Treasury Circular 18/2006, as amended.

ENQUIRIES

10. Any further enquiries in this regard may be directed to Shaun Manuel at telephone: (021) 483-6600 or Henri du Toit at telephone: (021) 483-3023.

**TC ARENDSE****PROVINCIAL ACCOUNTANT – GENERAL**

DATE: 4 June 2008

BAS/PERSAL RECONCILIATION CERTIFICATE

DEPARTMENT: _____ Month: _____

The Head of Treasury,

Expenditure on PERSAL and BAS has been reconciled for the month: _____ as follows:

Compiled by: _____
Date: _____

Approved by: _____
Date: _____

Monthly reconciliation between PERSAL and BAS			
PERSAL	Amount	BAS	Amount
1. TOTAL FOR THE MONTH		1. TOTAL BAS INTERFACES	
Plus/minus:		Plus/minus:	
2. Manual BAS transactions		2. PERSAL exceptions: Current month	
3. Manual BAS rectifications		3. PERSAL exceptions: Previous month	
TOTAL	R -	TOTAL	R -

Accumulative difference between PERSAL and BAS as at:			
4. Accumulative Total: PERSAL		4. Accumulative Total: BAS	
Annexure A1: Accumulative DIFFERENCE IN INTERFACE	R -		

CERTIFICATE

I certify that the accumulative differences and recorded transactions on BAS and PERSAL have been recorded as reflected in Annexure A1

Chief Financial Officer/Delegated Official: _____

Date: _____

