

PROVINSIALE TESOURIE • PROVINCIAL TREASURY •
UNONDYEBO WEPHONDO



Verwysing
Référence
Isalathiso

PT 18/7/2/3 – 2008/09

Navrae
Enquiries
Imibuzo

P Wiese

TREASURY CIRCULAR NO. 24 /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 MAJIET)
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 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: 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 (MR S BOWES) (ACTING)

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 GILDENHUYS)
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)
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) (PRO TEM)
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

MONTHLY REPORTING ON THE STATE OF REVENUE AND EXPENDITURE IN-YEAR MONITORING (IYM) FOR 2008/09

AIM

1. To inform accounting officers of:
 - 1.1 the programme for the In-year Monitoring (IYM) for the 2008/09 financial year.
 - 1.2 the status on the introduction and implementation of reporting formats for the 2008/09 IYM.

BACKGROUND AND DISCUSSION

2. In terms of National Treasury Regulation 18.1.2, issued in Government Gazette No. 27388 dated 15 March 2005, a provincial treasury must submit a statement to the National Treasury on actual revenue and expenditure relating to its revenue fund before the 22nd day of each month in the format determined by the National Treasury.

Such statement must include a certificate confirming that the Head Official of the Provincial Treasury has verified the information.

This information must be based on IYM reports submitted monthly to the Provincial Treasury by provincial accounting officers in terms of section 40(4)(c) of the PFMA.

3. The National Treasury provided training on the 2008/09 IYM model to Provincial Treasuries on 8 May 2008, where after the Provincial Treasury held training workshops on Friday, 9 May 2008 and Monday, 12 May 2008 to capacitate departmental IYM functionaries on the new format and functions of the model.

The National Treasury distributed the 2008/09 IYM model to Provincial Treasuries on 12 May 2008.

4. The 2008/09 IYM model provides for broader monthly financial reporting which includes the following additions/amendments:
 - 4.1 The model provides functionality to be completed on sub-programme, programme or departmental level. This allows for lower level of reporting in future.
 - 4.2 A user-friendlier conditional grant reporting format, which provides for the reporting requirements in terms of section 31(5)(a)(iii) of the 2008 Division of Revenue Act (Act No.2 of 2008).
 - 4.3 An individual sheet on suspense accounts at departmental level.
 - 4.4 Goods and services expenditure provides for spending on "of which" items as budgeted for in Budget 2008.
 - 4.5 The appropriations column has been expanded to provide for: (a) main appropriations and (b) adjusted appropriations.
 - 4.6 The total expenditure columns provides for: (a) Total over and under based on main or adjusted budget and (b) total over and under based on available funds, which include all adjustments pre and post adjustments estimates.

- 4.7 Reporting on spending for 2010 Soccer World Cup, which has been aligned to the new Standard Chart of Accounts (SCOA).
- 4.8 Reporting on transfers made to Public Entities.
- 4.9 Municipalities, to which transfers may be made, have been provided with their municipal code to be in line with the new SCOA.
5. As indicated in allocation letters dated 13 February 2008, departments are required to report expenditure and delivery against earmarked allocations on a quarterly basis that complement the usual IYM processes.
6. The attached template (Annexure B) according to which departments are required to report on their earmarked allocations includes both financial and non-financial information. Therefore the template should preferably be completed by the relevant programme/sub-programme manager(s) and included in the IYM vote submission signed off by the Accounting Officer.

Each earmarked allocation should be reported on in a separate sheet.

The report should also include a narrative in which departments describe the progress made in delivering on the outputs and meeting any additional conditions specified in their allocation letters.

ACTIONS TO BE TAKEN

7. Accounting officers are requested:
 - 7.1 To note and diarise the IYM reporting programme as per the attached Annexure A.
 - 7.2 To ensure the above amendments are populated accordingly.
 - 7.3 To put internal reporting processes in place to commence reporting on actual grant transfers to municipalities and expenditure on such allocations as per section 31(5)(a)(iii) of DORA 2008. This applies equally to grant transfers to, and spending on transfers made to Public Entities.
 - 7.4 To be in a position to quarterly report on the financial and non-financial performance relating to earmarked spending.



**SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE
PROVINCIAL TREASURY**

DATE: 9/06/2008

IN-YEAR MONITORING (IYM) PROGRAMME: 2008/09

	Monthly reporting as at											
	First Quarter			Second Quarter			Third Quarter			Fourth Quarter		
	15/04/08	15/05/08	15/06/08	15/07/08	15/08/08	15/09/08	15/10/08	15/11/08	15/12/08	15/01/09	15/02/09	15/03/09
1	IYM Data Files (Monthly basis)											
2	Department/Provincial Treasury: Closure/Forced closure Department: Request BAS Report	08/05 Thu 09/05 Fri	10/06 Tue 11/06 Wed	08/07 Tue 09/07 Wed	07/08 Thu 08/08 Fri	04/09 Thu 05/09 Fri	06/11 Thu 07/11 Fri	04/12 Thu 05/12 Fri	08/01 Thu 09/01 Fri	05/02 Thu 06/02 Fri	05/03 Thu 06/03 Fri	03/04 Fri 06/04 Mon
3	Department: Complete and submit to Provincial Treasury, ie. In-year Monitoring (IYM) Collator the Draft Report on State of Revenue and Expenditure (AO to sign-off (Note (a)). IYM Collator in turn forwards it to the responsible official. Provincial Treasury: Responsible officials to commence evaluation.	15/05 Thu 10:00	13/06 Fri 10:00	15/07 Tue 10:00	15/08 Fri 10:00	15/09 Mon 10:00	14/11 Fri 10:00	15/12 Mon 10:00	15/01 Thu 10:00	13/02 Fri 10:00	13/03 Fri 10:00	15/04 Wed 10:00
4	Provincial Treasury ie. Responsible person(s): Evaluate IYM, inclusive of expenditure, departmental receipts, suspense accounts and monthly drawings as well as the report on Conditional Grants, to finalise the quantitative analysis.	19/05 Mon 12:00	17/06 Tue 10:00	17/07 Thu 10:00	18/08 Mon 12:00	17/09 Wed 12:00	17/10 Fri 12:00	17/11 Mon 12:00	19/01 Mon 10:00	16/02 Mon 12:00	16/03 Mon 10:00	17/04 Fri 12:00
5	Department: Complete and submit to Provincial Treasury, ie. IYM Collator the Final Report	19/05 Mon 15:00	17/06 Tue 15:00	17/07 Thu 15:00	18/08 Mon 15:00	17/09 Wed 15:00	17/10 Fri 15:00	17/11 Mon 15:00	19/01 Mon 15:00	16/02 Mon 15:00	16/03 Mon 15:00	17/04 Fri 15:00
6	Provincial Treasury: Sign-off by Public Finance, Resource Management, Accounting and Asset Management of their IYM figures as well as inputs for letter to NT.	20/05 Tue 10:00	19/06 Thu 10:00	18/07 Fri 10:00	20/08 Wed 10:00	19/09 Fri 10:00	19/10 Fri 10:00	18/12 Thu 10:00	20/01 Tue 10:00	18/02 Wed 10:00	18/03 Wed 10:00	20/04 Mon 10:00
7	Provincial Treasury: IYM Collator summarise, compile and evaluate Provincial IYM report	20/05 Tue 16:00	19/06 Thu 16:00	18/07 Fri 16:00	20/08 Wed 16:00	19/09 Fri 16:00	19/10 Fri 16:00	18/12 Thu 16:00	20/01 Tue 16:00	18/02 Wed 16:00	18/03 Wed 16:00	20/04 Mon 16:00
8	Provincial Treasury: Clearance with Head Official: Provincial Treasury (HOT) to sign-off IYM.	21/05 Wed 13:00	20/06 Fri 13:00	21/07 Mon 13:00	22/08 Fri 13:00	22/09 Mon 13:00	21/11 Fri 13:00	19/12 Fri 13:00	21/01 Wed 13:00	20/02 Fri 13:00	20/03 Fri 13:00	21/04 Tue 13:00
9	Provincial Treasury: Financial Management Improvement Plan (FMIP) discussion	22/05 Thu 16:00	20/06 Fri 16:00	22/07 Tue 16:00	22/08 Fri 16:00	22/09 Mon 16:00	21/11 Fri 16:00	22/12 Mon 16:00	22/01 Thu 16:00	20/02 Fri 16:00	20/03 Fri 16:00	22/04 Wed 16:00
10	Provincial Treasury: Responsible person(s) submit IYM to PT Data Warehouse. Provincial Treasury: Submit IYM to the Governance & Administration (G & A) Cab Com	28/05 Wed 08:30	25/06 Wed 08:30		06/08 Wed 08:30	03/09 Wed 08:30	05/11 Wed 08:30	03/12 Wed 08:30	Note (d)	Note (d)	Note (d)	Note (d)
11	Provincial Treasury: Public Finance submit signed IYM reports to Internal Audit Component.	26/05 Mon	25/06 Wed	25/07 Fri	25/08 Mon	25/09 Thu	24/10 Fri	22/12 Mon	26/01 Mon	25/02 Wed	25/03 Wed	27/04 Mon
12	National Treasury: Publish statement of actual quarterly revenue and expenditure in National Government Gazette (PFMA, section 32(1)).			31/07 Thu					30/01 Fri			01/05 Fri
13	IYM Narrative Report (Quarterly basis)											
14	Provincial Treasury: Bilateral discussion with CFO and/or programme managers (Note (c)). Expenditure analyst: Finalise IYM assessment report on quantitative and qualitative analysis, inclusive of discussions with Vote.			25/07 Fri 16:00					26/01 Mon 16:00			27/04 Mon 16:00
15	Provincial Treasury: Sign-off by Public Finance, Resource Management, Budget Office, Financial Governance and Asset Management of their inputs for the IYM narrative report.			28/07 Mon 16:00					29/01 Thu 16:00			30/04 Thu 16:00
16	Provincial Treasury: Submit and discuss the IYM narrative report with HOT.			30/07 Wed 13:30					02/02 Mon 14:00			04/05 Mon 14:00
17	Provincial Treasury: Make amendments indicated by HOT.			31/07 Thu 16:00					03/02 Tue 16:00			05/05 Tue 16:00
18	Cabinet Submission on the IYM Narrative Report (Quarterly basis)											
19	Provincial Treasury distribute the quarterly narrative report for comment to Departments								04/02 Wed 16:00			06/05 Wed 16:00
20	Provincial Treasury, HOT: Submit and discuss the Cabinet submission with the Provincial Minister of Finance and Tourism.			06/08 Wed					Note (d)			Note (d)
21	Provincial Minister of Finance and Tourism: Submit and discuss the quarterly Cabinet submission with the Provincial Cabinet. Provincial Treasury: Submit and discuss quarterly IYM report with the Budget Committee (Legislature)			13/08 Wed					Note (d)			Note (d)
				Note (e)					Note (e)			Note (e)

NOTES:

- (a) In terms of Section 40(4)(c) of the Public Finance Management Act, 1999 (No. 1 of 1999) (PFMA), departments must submit within 15 days of the end of each month to the relevant treasury and the executive authority responsible for that department (i) the information for that month; (ii) projections of expected expenditure and revenue collection for the remainder of the current financial year; and (iii) when necessary, an explanation of any material variances and a summary of the steps that are taken to ensure that the projected expenditure and revenue remain within budget. Furthermore, the Division of Revenue Act, 2008 (No. 2 of 2008) (DORA) prescribes further reporting responsibilities for Accounting Officers.
- (b) In terms of the National Treasury Regulations, regulation 18.1.2 the Provincial Treasury must submit a statement to the National Treasury on actual revenue and expenditure by the 22nd day of each month.
- (c) Discussion will be arranged by the relevant official of the Provincial Treasury.
- (d) Dates of meetings with Provincial Top Management and Provincial Cabinet and G&A Cabinet Committees fixed for 2008 only.
- (e) Date to be determined.

**Annexure B. Earmarked Allocations: Western Cape
Quarterly Report by Receiving Provincial Department to Provincial Treasury**

Vote x: xxxxxxxx

Name of Allocation: xxxxxxxx (Please do each earmarked allocation on a separate worksheet)

Year: 2008/2009

Financial Information

Description of where allocation located in budget (e.g. name & number of sub-programme)	Spending or projected spending								Total Expenditure to date R'000	Projected Expenditure R'000	Total Estimated Expenditure R'000	Annual Allocation			(Over)/ Under Expenditure R'000
	Q1		Q2		Q3		Q4					Main Budget R'000	Adjustments R'000	Total Adjusted Budget R'000	
	R'000	%	R'000	%	R'000	%	R'000	%							
Sub-programme X: Name															
Sub-programme Y: Name															
Total															

Non-financial information

Annual Performance Plan: Measurable objectives, performance measures, target and actual performance related to the earmarked allocation

Sub-programme	Measurable Objective	Performance Measure	Q1 Target	Q1 Actual	Q2 Target	Q2 Actual	Q3 Target	Q3 Actual	Q4 Target	Q4 Actual	Annual target	Annual actual
Sub-programme X: Name	xxxx	xxxx										
		yyyy										
Sub-programme Y: Name	zzzz	aaaa bbbb										

Narrative report for the quarter in question

The narrative report needs to cover progress made by the Department/Entity in producing the service delivery outputs delivered through the earmarked allocation as specified in the 2008 Main Budget allocation letter (for the particular earmarked allocation) and the progress in meeting any other conditions laid out in the allocation letter. The narrative report should also include challenges faced by the Department/Entity in delivering the services specified for or meeting the conditions linked to the earmarked allocation, and responses of the Department/Entity to deal with these challenges.

I the accounting officer of the provincial department certify that I have ensured that funds have been used as agreed and spent in accordance with the purpose/s of the earmarked allocation.

.....
Programme Manager

...../...../.....

(Note: This report must accompany the IYM-submission on a quarterly bases).

From: Pierre Wiese
To: Ella Smit
Subject: IN-YEAR MONITORING (IYM) PROGRAMME: 2008/09 (REVISED)

Hi
Please send message and attachments to PT management.
regards
Pierre Wiese
PT: Public Finance
Tel: (021) 483 3210
Fax: (021) 483 4101
E-mail: pwiese@pgwc.gov.za

Good day,

Attached:
IYM Programme 200809 (Revised)
IYM Circular 2008

Kindly note the change of dates (as highlighted in yellow) on the attached amended IYM programme for 2008/09 (IYM Programme 200809 (Revised).pdf).

Please replace the IYM programme (Annexure A) that accompanied Treasury Circular 24 /2008 dated 9 June 2008 (attached for your convenience) with the attached revised version.

Please diarise accordingly.

Apologies for any inconvenience.

Pierre Wiese
PT: Public Finance
Tel: (021) 483 3210
Fax: (021) 483 4101
E-mail: pwiese@pgwc.gov.za

IN-YEAR MONITORING (IYM) PROGRAMME: 2008/09

	Monthly reporting as at											
	First Quarter			Second Quarter			Third Quarter			Fourth Quarter		
	15/04/08	15/05/08	15/06/08	15/07/08	15/08/08	15/09/08	15/10/08	15/11/08	15/12/08	15/01/09	15/02/09	15/03/09
1	08/05 Thu 09/05 Fri 15/05 Thu 10:00	10/06 Tue 11/06 Wed 13/06 Fri 10:00	08/07 Tue 09/07 Wed 15/07 Tue 10:00	07/08 Thu 08/08 Fri 15/08 Fri 10:00	04/09 Thu 05/09 Fri 15/09 Mon 10:00	07/10 Tue 08/10 Wed 15/10 Wed 10:00	06/11 Thu 07/11 Fri 14/11 Fri 10:00	04/12 Thu 05/12 Fri 15/12 Mon 10:00	08/01 Thu 09/01 Fri 15/01 Thu 10:00	05/02 Thu 06/02 Fri 13/02 Fri 10:00	05/03 Thu 06/03 Fri 13/03 Fri 10:00	03/04 Fri 06/04 Mon 15/04 Wed 10:00
2	19/05 Mon 12:00	17/06 Tue 10:00	17/07 Thu 10:00	18/08 Mon 12:00	17/09 Wed 12:00	17/10 Fri 10:00	17/11 Mon 12:00	17/12 Wed 10:00	19/01 Mon 10:00	16/02 Mon 12:00	16/03 Mon 10:00	17/04 Fri 12:00
3	19/05 Mon 15:00	17/06 Tue 15:00	17/07 Thu 15:00	18/08 Mon 15:00	17/09 Wed 15:00	17/10 Fri 15:00	17/11 Mon 15:00	17/12 Wed 15:00	19/01 Mon 15:00	16/02 Mon 15:00	16/03 Mon 15:00	17/04 Fri 15:00
4	20/05 Tue 10:00	19/06 Thu 10:00	18/07 Fri 10:00	20/08 Wed 10:00	19/09 Fri 10:00	17/10 Fri 10:00	19/11 Wed 10:00	18/12 Thu 10:00	20/01 Tue 10:00	18/02 Wed 10:00	18/03 Wed 10:00	20/04 Mon 10:00
5	20/05 Tue 16:00	19/06 Thu 16:00	18/07 Fri 16:00	20/08 Wed 16:00	19/09 Fri 16:00	17/10 Fri 16:00	19/11 Wed 16:00	18/12 Thu 16:00	20/01 Tue 16:00	18/02 Wed 16:00	18/03 Wed 16:00	20/04 Mon 16:00
6	21/05 Wed 13:00	20/06 Fri 13:00	21/07 Mon 13:00	22/08 Fri 13:00	22/09 Mon 13:00	21/10 Tue 13:00	21/11 Fri 13:00	19/12 Fri 13:00	21/01 Wed 13:00	20/02 Fri 13:00	20/03 Fri 13:00	21/04 Tue 13:00
7	22/05 Thu 16:00	20/06 Fri 16:00	22/07 Tue 16:00	22/08 Fri 16:00	22/09 Mon 16:00	22/10 Wed 16:00	21/11 Fri 16:00	22/12 Mon 16:00	22/01 Thu 16:00	20/02 Fri 16:00	20/03 Fri 16:00	22/04 Wed 16:00
8	28/05 Wed 08:30	25/06 Wed 08:30	25/07 Fri 08:30	06/08 Wed 08:30	03/09 Wed 08:30	08/10 Wed 08:30	05/11 Wed 08:30	03/12 Wed 08:30	03/01 Tue 08:30	25/02 Wed 08:30	Note (d)	Note (d)
9	26/05 Mon	25/06 Wed	25/07 Fri	25/08 Mon	25/09 Thu	24/10 Fri	24/11 Mon	22/12 Mon	26/01 Mon	25/02 Wed	25/03 Wed	27/04 Mon
10			31/07 Thu			31/10 Fri			30/01 Fri			01/05 Fri
11												
12												
13												
14			25/07 Fri 16:00			24/10 Fri 16:00			26/01 Mon 16:00			27/04 Mon 16:00
15			28/07 Mon 16:00			27/10 Mon 16:00			29/01 Thu 16:00			30/04 Thu 16:00
16			31/07 Thu 10:00			30/10 Thu 14:00			03/02 Tue 14:00			05/05 Tue 14:00
17			31/07 Thu 16:00			30/10 Thu 16:00			03/02 Tue 16:00			05/05 Tue 16:00
18												
19			04/08 Mon 16:00			03/11 Mon 16:00			04/02 Wed 16:00			06/05 Wed 16:00
20			06/08 Wed			05/11 Wed			Note (d)			Note (d)
21			13/08 Wed			12/11 Wed			Note (d)			Note (d)
22			Note (e)			Note (e)			Note (e)			Note (e)

NOTES:

- (a) In terms of Section 40(4)(c) of the Public Finance Management Act, 1999 (No. 1 of 1999) (PFMA), departments must submit within 15 days of the end of each month to the relevant treasury and the executive authority responsible for that department (i) the information for that month; (ii) projections of expected expenditure and revenue collection for the remainder of the current financial year; and (iii) when necessary, an explanation of any material variances and a summary of the steps that are taken to ensure that the projected expenditure and revenue remain within budget. Furthermore, the Division of Revenue Act, 2008 (No. 2 of 2008) (DORA) prescribes further reporting responsibilities for Accounting Officers.
- (b) In terms of the National Treasury Regulations, regulation 18.1.2 the Provincial Treasury must submit a statement to the National Treasury on actual revenue and expenditure by the 22nd day of each month.
- (c) Discussion will be arranged by the relevant official of the Provincial Treasury.
- (d) Dates of meetings with Provincial Top Management and Provincial Cabinet and G&A Cabinet Committees fixed for 2008 only.
- (e) Date to be determined.

IN-YEAR MONITORING (IYM) PROGRAMME: 2008/09

	First Quarter			Second Quarter			Third Quarter			Fourth Quarter		
	15/04/08	15/05/08	15/06/08	15/07/08	15/08/08	15/09/08	15/10/08	15/11/08	15/12/08	15/01/09	15/02/09	15/03/09
	Monthly reporting as at											
	IYM Data Files (Monthly basis)											
1	08/05 Thu	10/06 Tue	08/07 Tue	07/08 Thu	04/09 Thu	07/10 Tue	06/11 Thu	04/12 Thu	08/01 Thu	05/02 Thu	05/03 Thu	03/04 Fri
2	09/05 Fri	11/06 Wed	09/07 Wed	08/08 Fri	05/09 Fri	08/10 Wed	07/11 Fri	05/12 Fri	09/01 Fri	06/02 Fri	06/03 Fri	06/04 Mon
3	15/05 Thu	13/06 Fri	15/07 Tue	15/08 Fri	15/09 Mon	15/10 Wed	14/11 Fri	15/12 Mon	15/01 Thu	13/02 Fri	13/03 Fri	15/04 Wed
	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00
4	19/05 Mon	17/06 Tue	17/07 Thu	18/08 Mon	17/09 Wed	17/10 Fri	17/11 Mon	17/12 Wed	19/01 Mon	16/02 Mon	16/03 Mon	17/04 Fri
	12:00	10:00	10:00	12:00	12:00	10:00	12:00	10:00	10:00	12:00	10:00	12:00
5	19/05 Mon	17/06 Tue	17/07 Thu	18/08 Mon	17/09 Wed	17/10 Fri	17/11 Mon	17/12 Wed	19/01 Mon	16/02 Mon	16/03 Mon	17/04 Fri
	15:00	15:00	15:00	15:00	15:00	15:00	15:00	15:00	15:00	15:00	15:00	15:00
6	20/05 Tue	19/06 Thu	18/07 Fri	20/08 Wed	19/09 Fri	17/10 Fri	19/11 Wed	18/12 Thu	20/01 Tue	18/02 Wed	18/03 Wed	20/04 Mon
	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00	10:00
7	20/05 Tue	19/06 Thu	18/07 Fri	20/08 Wed	19/09 Fri	17/10 Fri	19/11 Wed	18/12 Thu	20/01 Tue	18/02 Wed	18/03 Wed	20/04 Mon
	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00
8	Provincial Treasury: Clearance with Head Official: Provincial Treasury (HOT) to sign-off IYM.	21/05 Wed	20/06 Fri	22/08 Fri	22/09 Mon	21/10 Tue	21/11 Fri	19/12 Fri	21/01 Wed	20/02 Fri	20/03 Fri	21/04 Tue
	13:00	13:00	13:00	13:00	13:00	13:00	13:00	13:00	13:00	13:00	13:00	13:00
9	Provincial Treasury: Financial Management Improvement Plan (FMIP) discussion	22/05 Thu	20/06 Fri	22/07 Tue	22/08 Fri	22/10 Wed	21/11 Fri	22/12 Mon	22/01 Thu	20/02 Fri	20/03 Fri	22/04 Wed
	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00	16:00
10	Provincial Treasury: Submit the IYM report to National Treasury (Note (b)).	28/05 Wed	25/06 Wed	08/08 Wed	09/09 Wed	08/10 Wed	05/11 Wed	03/12 Wed	Note (d)	Note (d)	Note (d)	Note (d)
	08:30	08:30	08:30	08:30	08:30	08:30	08:30	08:30				
11	Provincial Treasury: Submit IYM to the Governance & Administration (G & A) Cab Com	26/05 Mon	25/06 Wed	25/07 Fri	25/08 Mon	24/10 Fri	24/11 Mon	22/12 Mon	26/01 Mon	25/02 Wed	25/03 Wed	27/04 Mon
12	Provincial Treasury: Public Finance submit signed IYM reports to Internal Audit Component.											
13	National Treasury: Publish statement of actual quarterly revenue and expenditure in National Government Gazette (PFMA, section 32(1)).			31/07 Thu								01/05 Fri
14	IYM Narrative Report (Quarterly basis)											
15	Provincial Treasury: Bilateral discussion with CFO and/or programme managers (Note (c)).											
16	Expenditure analysis: Finalise IYM assessment report on quantitative and qualitative analysis, inclusive of discussions with Vote.											
17	Provincial Treasury: Sign-off by Public Finance, Resource Management, Budget Office, Financial Governance and Asset Management of their inputs for the IYM narrative report.											
18	Provincial Treasury: Submit and discuss the IYM narrative report with HOT.											
19	Provincial Treasury: Make amendments indicated by HOT.											
20	Cabinet Submission on the IYM Narrative Report (Quarterly basis)											
21	Provincial Treasury distribute the quarterly narrative report for comment to Departments											
22	Provincial Treasury, HOT: Submit and discuss the Cabinet submission with the Provincial Minister of Finance and Tourism.											
23	Provincial Minister of Finance and Tourism: Submit and discuss the quarterly Cabinet submission with the Provincial Cabinet.											
24	Provincial Treasury: Submit and discuss quarterly IYM report with the Budget Committee (Legislature)											

NOTES:

- (a) In terms of Section 40(4)(c) of the Public Finance Management Act, 1999 (No. 1 of 1999) (PFMA), departments must submit within 15 days of the end of each month to the relevant treasury and the executive authority responsible for that department (i) the information for that month; (ii) projections of expected expenditure and revenue collection for the remainder of the current financial year; and (iii) when necessary, an explanation of any material variances and a summary of the steps that are taken to ensure that the projected expenditure and revenue remain within budget. Furthermore, the Division of Revenue Act, 2008 (No. 2 of 2008) (DORA) prescribes further reporting responsibilities for Accounting Officers.
- (b) In terms of the National Treasury Regulations, regulation 18.1.2 the Provincial Treasury must submit a statement to the National Treasury on actual revenue and expenditure by the 22nd day of each month.
- (c) Discussion will be arranged by the relevant official of the Provincial Treasury.
- (d) Dates of meetings with Provincial Top Management and Provincial Cabinet and G&A Cabinet Committees fixed for 2008 only.
- (e) Date to be determined.