



**Western Cape  
Government**

Provincial Treasury

Accounting Services Provincial Government

Nicolas.Vanniekerk@pgwc.gov.za

Tel: +27 21 483 4252

3<sup>rd</sup> Floor, 4 Dorp Street, Cape Town, 8001

File Reference: T8/4

Enquiries: Nicolas Van Niekerk

**TREASURY CIRCULAR NO. 15/2012**

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
- ALL OTHER MEMBERS OF PARLIAMENT

} For information

- THE ACCOUNTING OFFICER: VOTE 1: PREMIER (ADV B GERBER)
- THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R HINDLEY)(ACTING)
- 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. G RAS) (ACTING )
- 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 GILDENHUYNS)
- 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 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 (MS BG RUTGERS)
- THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL - SINGH)

- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE PROVINCIAL DEVELOPMENT COUNCIL (MR E THERON)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR C SEPTEMBER)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HOUSING DEVELOPMENT BOARD (MR DP DANIELS) (ACTING)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MS L MEYER)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR N FLAATTEN) (ACTING)
- THE CHIEF EXECUTIVE OFFICER: CAPE TOWN ROUTES UNLIMITED (DMO) (MR C GILFELLAN)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LANGUAGE COMMISSION (MS J MOLELEKI)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE COMMISSION (MS J MOLELEKI)
- THE CHIEF EXECUTIVE OFFICER: CASIDRA (MS T MLONYENI) (ACTING)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR BOARD (MR B ROBERTS)
- THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE PROVINCIAL DEVELOPMENT COUNCIL (MR A SABAN)
- THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
- THE CHIEF FINANCIAL OFFICER: WESTERN CAPE HOUSING DEVELOPMENT BOARD (MR F DE WET)
- THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTSON)
- THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR W DE JONGH) (ACTING)

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 COMMISSION (MS B RUTGERS)  
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE HERITAGE COMMISSION (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 (VACANT)  
THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)  
THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TEM)  
THE HEAD: FINANCIAL GOVERNANCE (MR A HARDIEN)  
THE HEAD: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)  
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR A REDDY)  
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)  
THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON)  
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)  
THE SENIOR MANAGER: PUBLIC FINANCE POLICY RESEARCH AND MODELLING (MS C HORTON)  
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 SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS T EVANS)  
THE HEAD: CORPORATE SERVICE CENTRE (MR A JOEMAT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

## **AUDIT INFORMATION FILE: 2011/12 ANNUAL FINANCIAL STATEMENTS (AFS)**

### **PURPOSE**

1. This circular provides revised guidelines to Accounting Authorities, Chief Financial Officers and officials of Public and Trading entities for the preparation of an Audit Information File required during the auditing process of the AFS as agreed by the Auditor-General of South Africa (AGSA).

### **BACKGROUND**


2. In terms of section 55(1) of the PFMA the Accounting Authority for an entity must prepare Annual Financial Statements for the financial year in accordance with Generally Recognized Accounting Practices within two months after the financial year-end.
3. The AGSA must audit the financial statements and submit an audit report within two months of receipt of the statements in terms of section 58(1) of the PFMA.

### **OBJECTIVE**

4. To provide entities with a checklist to serve as a guideline for preparing an Audit Information File, to facilitate the audit process.

## REQUIRED

5. Where the size or nature of the document requested is such that it cannot be placed on the Audit Information File, reference should be made to the location thereof and the responsible contact person should be indicated on the checklist (annexure A).
6. The notes to the financial statements on the AFS excel template prescribed by National Treasury on <http://oag.treasury.gov.za> provide a description of the GRAP reporting requirements. The audit information file should follow the sequence of the AFS and be clearly indexed accordingly.
7. The GRAP Disclosure Checklist (annexure B) issued by National Treasury in July 2009 should be used as an additional guideline to assist entities for preparing the Audit Information File.
8. The Audit Information File must be submitted to the AGSA with the financial statements.
9. This circular should be read in conjunction with the National Treasury Regulations, Provincial Treasury Instructions and the latest Guide for the Preparation of Annual Reports.
10. The Audit Information File may be supplemented with any further information required for audit purposes.
11. Please revert to the writer if you have any further queries in this regard.



A Hardien

**PROVINCIAL ACCOUNTANT-GENERAL**

**DATE:** 03.04.2012

# Preparing an Audit Information File

## **Broad-Spectrum**

Non-compliance to provide all relevant documentation for audit inspection could result in delays with the audit process, increased audit costs and even lead to poor audit outcomes.

It is therefore imperative that each entity prepares an audit file with clear sequential referencing within each file section, and from one part of a file to another; or if not on the file, clear sign-posting to where the evidence and working papers are located and stating who the relevant person is to contact relating to the issue. The file should provide sufficient information for an inexperienced auditor, with no previous connection with the entity to understand the nature of the entity, and to verify the reporting information of the entity. The following is suggested:

- Review your Policy and Procedure Manual.
- If you don't have one – Develop One.
- Look at prior audits and see what processes were reviewed. Make sure that at a minimum the Policy & Procedure Manual explains your process to the auditor.

A guideline of items to be included in your audit information file is attached below.

Preparing an Audit Information File

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Preparing an Audit Information File

Required Document	Reference/ page number	Responsible person contact number &
<b>GENERAL</b>		
1. The audit information file should follow the sequence of the AFS and be clearly indexed accordingly. Where necessary, supporting documentation must add up to the amount disclosed in the AFS. Supporting documents should also be signed as an indication that the information was verify and confirmed as correct by the compiler and verifier of the AFS.		
2. The approved budget for the reporting period compared to the actual for the year. Actual expenditure and revenue amounts have to reconcile to the trial balance. Explanations to be provided for variances between actual and budgeted numbers.		
3. Evidence of remedial action taken to address previously raised audit findings.		
4. Evidence of material misstatements relating to the previous financial year, addressed and corrected.		
5. Evidence of Interim Financial Statement assessment report issues addressed and/or corrected.		
6. Evidence of Internal Audit recommendations addressed.		
7. A list of the approved delegated officials with limits for authorising financial transactions.		
8. An approved copy of the Fraud Prevention Plan.		
9. Copies of all Service Level Agreements.		
10. Background of the entity and its activities, locations, relevant personnel, etc.		
11. Organisationally structure/Hierarchy and contact details for key individuals.		
12. A list with all trustees or board members.		
<b>REPORTING REQUIREMENTS</b>		
13. A set of financial statements for the year, cross-referenced to the trial balance and supporting schedules in a working paper file.		
14. A list of accounting policies applied by the entity and any changes to the accounting policies applied in the prior year and the effect of those changes on the financial statements as at year-end.		
15. Supporting documentation of all notes to the AFS clearly cross-referenced to the relevant note with dividing file in between.		
16. Readily available source documentation:		

Preparing an Audit Information File

Required Document	Reference/ page number	Responsible person & contact number
Electronic and hard copies – End of financial year adjustment journal, general journal, trial balance, subsidiary ledgers, general ledger and cash book, valuations register, rate book, calculations relating to consolidation of accounts, register of legal documents (contracts etc.), performance contracts (employee terms and conditions).		
17. A description of relevant Internal Controls.		
18. Business plans and project update reports.		
19. Evidence of monitoring and review.		
20. A listing of all unauthorised, fruitless & wasteful, irregular expenditure extracted from the prescribed register for the reporting period to be provided and agreed to the disclosure notes in the AFS.		
21. A detailed list of all bursaries allocated for the past four (4) years or the existence of a database where the names of these individuals could be ascertained.		
22. The Standard Chart of Accounts used by the entity.		
23. A list of related parties to the entity and specific transactions with these parties for the reporting period.		
24. A list of declarations of interest of key officials.		
25. A list of events after reporting date impacting on the current annual financial statements.		
26. Proof of internal processes to evaluate the entity's ability to operate effectively during the next financial period (going concern).		
<b>ANNUAL BUDGET INFORMATION</b>		
27. The Annual Financial Statements amounts must be aligned with the Annual Budget and any significant variance must be explained.		
<b>STATEMENT OF FINANCIAL PERFORMANCE INFORMATION</b>		
<b>REVENUE</b>		
28. Revenue received, first receipt number, deposit number and last receipt, deposit numbers issued for the reporting period.		
29. Substantiation of cash received. 29.1 All pending receipts have been allocated; 29.2 All cashiers have been appointed in writing; 29.3 Revenue exception accounts cleared; 29.4 Full record of bank transactions that agree to cashbook, and bank statements;		



Required Document	Reference/ page number	Responsible person contact number &
29.5 Bank transactions cleared and balance explained with supporting evidence.		
<b>Transfer and Subsidies</b>		
30. A schedule of funds received from other agencies and departments during the reporting period.		
<b>Local and Foreign Aid Assistance</b>		
31. A schedule of all local and foreign aid assistance received agreed to the AFS.		
32. A list of any foreign exchange transactions incurred during the reporting period, if applicable.		
33. The total revenue received during the financial year must reconcile to the face of the Statement of Performance.		
<b>Gifts, Donations and Sponsorship Received</b>		
34. A register of all donations received in-kind [cash and non-cash] during the reporting period must be provided and agreed to the AFS.		
<b>Other Income</b>		
35. Supporting documentation of all other income received during the reporting period.		
<b>EXPENDITURE</b>		
<b>Administration Expenses</b>		
36. A listing of all pre-approved suppliers or an indication where such detail could be reviewed.		
37. A listing of all goods and services (details and amount) procured by the entity via tenders/quotations that were classified as "emergency and/or urgent" during the reporting period.		
38. Approved policy / guideline document for spending on Travel, Hotel and Accommodation cost in place for the reporting period.		
<b>Compensation of Employees</b>		
39. Monthly reconciliations of personnel related expenditure.		
40. An approved copy of the staff organogram as at year-end.		
41. A list of all resignations during the reporting period.		
42. A schedule of new appointments for employees appointed during the reporting period. This list must		

Required Document	Reference/ page number	Responsible person contact number &
agree to the personnel records.		
43. A schedule of leave gratuities paid out during the reporting period.		
44. A copy of the approved leave (all types of leave) pay policy.		
45. A schedule of leave days taken during the reporting period, which agrees to the personnel records.		
46. IRP5 tax reconciliation for the tax year.		
<b>Gifts, Donations, Sponsorships Paid</b>		
47. Schedule of gifts, donations and sponsorships approved during the reporting period to be provided and reconciled to the trial balance.		
<b>Other Operating Expenses</b>		
48. A schedule of all contracts that have been terminated/suspended during the reporting period. Losses incurred and steps taken to recover these losses to be noted in the loss register with supporting evidence available.		
49. An approved tender procedures document, that is in line with the preferential procurement regulations.		
50. A schedule of payments to contractors that exceed the contract prices during the reporting period.		
51. A register of all interests in contracts declared by the Bid Committee for the reporting period.		
52. A schedule of all theft and losses that occurred during the reporting period and reconciled to the trial balance.		
53. The debtor write-off policy, if not included in the debt management policy.		
54. A schedule of all debt approved for write-off with supporting documents to vouch that the correct delegated authority has approved the write-offs.		
<b>STATEMENT OF FINANCIAL POSITION INFORMATION</b>		
<b>Property Plant and Equipment (GRAP 17)</b>		
55. GRAP compliant asset registers which must reconcile to the annual financial statements (AFS). Registers to be provided as at financial year-end and agreed to the trial balance: a. Fixed asset register b. Inventory register		

Required Document	Reference/ page number	Responsible person & contact number
56. Detailed assets register. Details of additions, disposals, proof of the evaluation (internal memorandums) and approval of depreciation methods, useful lives, impairments indicators, redundant assets and any other estimates used.		
57. A schedule of movable assets written off during reporting period. This list has to agree to the asset register.		
58. Transfer of assets supported by a transfer certificate signed by the transferor and acceptance acknowledged by the receiving institution.		
59. Loss registers for the reporting period and thefts and losses written off agreed to the trial balance.		
60. A schedule of tenders granted during the reporting period with regards to PPE.		
61. A list of infrastructure, agreed to the financial statements.		
62. GRAP 17 (2.1.9) impairment of assets - the criteria developed by the entity to distinguish non-cash-generating assets from cash-generating assets, the impairment amounts and the line item(s) in which those impairment losses are included.		
63. Revaluation policy of entity as approved by the Accounting Authority.		
<b>Investments</b>		
64. A schedule of all investments made during the reporting period, agreed to the trial balance and showing at least the following: a. Additions b. Withdrawals c. Transfers d. Disposals e. Matured investments f. Income earned on investments g. Interest earned (capitalised)		
<b>Trade and Other Receivables</b>		
65. Actions/steps taken to follow up and clear the debtors' accounts.		
66. The approved policy on interest to be levied on debtors.		
67. A debtor's age analysis with the total of debtors that agrees to the trial balance.		
68. A list of all debtors for which the "In Duplum" principle		

Required Document	Reference/ page number	Responsible person contact number &
applies and a schedule of calculations.		
69. Where totals do not agree, reconciliation between the debtor's age analysis and trial balance must be supplied with supporting documents.		
70. List of management controls in place to ensure that suspense accounts are cleared and followed up on a regular basis and a list of the officials charged with the responsibility of clearing suspense accounts.		
71. An age analysis of the suspense accounts which agrees to the trial balance.		
<b>Inventory ( GRAP 12)</b>		
72. An inventory/asset count procedure document that details the procedures followed in an inventory /asset count.		
73. Transfers between Inventory and PPE. Provide method of identifying and a complete list with values.		
<b>Cash and Equivalents (GRAP 2)</b>		
74. A schedule of contact persons at the Bank and authorised signatories.		
75. Bank account details: Approval of Board/ Management		
76. Provide monthly bank reconciliations and bank statements for all bank accounts up to the financial year-end.		
77. Supporting documentation for each line item recorded on the bank reconciliation.		
78. Details of any foreign bank accounts opened during the year under review.		
79. A petty cash register to be supplied. The petty cash advances to be reconciled to the cashbook and trail balance.		
<b>LIABILITIES</b>		
<b>Trade and Other Payables</b>		
80. A list of payables at financial year-end that agrees to the trial balance, showing creditor name, value and age of the payable.		
<b>Employee benefits</b>		
81. A detailed list of obligations, per employee, with appropriate calculations that agree to the Annual Financial Statements.		
<b>Provisions ( GRAP 19)</b>		

Required Document	Reference/ page number	Responsible person contact number &
82. An approved policy guideline for identifying and raising provisions to be supplied.		
83. A schedule of provisions at financial year-end that agrees to the financial statements.		
84. Schedules in support of all other liabilities such as rehabilitation provisions, commitments and contingent liabilities.		
85. A schedule of debtors included in this provision and reasons for including these debtors in the provision.		
86. Supporting documentation, calculations and assumptions used in the calculation of the provision disclosed.		
87. A schedule supporting the calculation of the leave pay provision at financial year-end to be provided and agreed to the AFS.		
<b>Finance Lease Obligations (GRAP 13)</b>		
88. Leases registers that agree to the trial balance.		
89. A list of all commitments as at financial year-end that agrees to the financial statements. This list to stipulate lease commitments: a. Due within a year b. Due 1 and 5 years c. Due beyond 5 years		
90. The Excel workings for the net present values must be referenced to and made available on request.		
91. Lease contracts to vouch the lease expense as at financial year-end to be supplied.		
<b>Government Grants</b>		
92. Register of conditional grants; indicating the opening balance, the amount received, the amount transferred to revenue and the unspent closing balance that agrees to the annual financial statements and bank account.		
93. Total conditional and unconditional grants received must agree to the AFS.		
<b>STATEMENT OF CHANGES IN NET ASSETS</b>		
94. Statement of net assets - Accumulated surplus journals and supporting documentation for all prior period corrections and movement in reserves.		
<b>PERFORMANCE MANAGEMENT – HR</b>		

Preparing an Audit Information File

Required Document	Reference/ page number	Responsible person & contact number
95. A list of service level agreements.		
96. Supporting calculations and explanations for bonuses paid to key personnel during the reporting period.		
97. An approved policy/guideline on how key management personnel's performance is monitored and appraised.		
<b>HR Management</b>		
98. A copy of your final approved Human Resource plan.		
99. A list of vacancies in the entity as at financial year-end that agrees to the organogram.		
100. A list of posts that is vacant for a period of 3 months or greater during the reporting period.		
<b>ANNUAL PERFORMANCE MANAGEMENT INFORMATION</b>		
101. The Annual Performance Plan and Performance Information.		
102. Policies and procedures as required by the Framework for Managing Programme Performance Information.		
103. Proof that the necessary performance reviews were performed and the results updated.		