



**Western Cape
Government**

Provincial Treasury

Accounting Services Provincial Government

Henri.DuToit@pgwc.gov.za

Tel: +27 21 483 3023

3rd Floor, 4 Dorp Street, Cape Town, 8001

File Reference: T7/2/1

Enquiries: H Du Toit

TREASURY CIRCULAR NO. 22/2012

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)
 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 (MS. K LUBELWANA)
 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 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 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

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2012 TO 31 MARCH 2013

Purpose

1. The purpose of this Circular is to request Accounting Officers (AOs) and Chief Financial Officers (CFOs) to compile and submit Interim Financial Statements (IFS) as at:
 - 30 June 2012
 - 30 September 2012
 - 31 December 2012
 - 31 March 2013

Background

2. In terms of NT Practice Note 1 of 2012/13 dated 15 March 2012, paragraph 8.3, (See Annexure A), departments are required to compile and submit IFS within 30 days after the periods ending 30 June 2012, 30 September 2012, 31 December 2012 and 31 March 2013.

Basis for Preparation

3. The IFS for 2012/13 in respect of the three periods commencing on 1 April 2012 and ending **30 June 2012, 30 September 2012, 31 December 2012 and 31 March 2013** respectively, must be prepared based on the latest National Treasury (NT) 2012/13 IFS template and guidance on the completion of IFS template 2012/13.
4. The latest template and guidance for compiling the IFS can be downloaded from the NT OAG website by following the link: [www.treasury.gov.za/oag/publications/interim financial statements](http://www.treasury.gov.za/oag/publications/interim%20financial%20statements).

5. BAS Reports

The Trial Balance must be drawn from BAS as at 30 June 2012, 30 September 2012, 31 December 2012 and 31 March 2013 respectively after month closure has been effected.

6. LOGIS Reports

LOGIS Reports as at the end of each quarter must be requested for the compilation of disclosure notes.

7. PERSAL Reports

PERSAL reports relating to Employee Benefits and Key Management Personnel as at each quarter must be requested from the Corporate Services Centre (CSC), excluding the Departments of Education and Health.

Reporting Requirements

8. Departments must compile IFS as at **30 June 2012, 30 September 2012, 31 December 2012 and 31 March 2013** respectively and submit it to the Provincial Treasury: Provincial Government Accounting consisting of the following:

- 1 Hardcopy
- Excell version on CD
- Certificate signed by AO (Annexure B)
- Audit file

Way Forward

9. The following time frames will apply for the managing of the IFS process for the period ending 31 March 2013:

Table 1: IFS process and steps

No.	Action/step	Responsibility	30 June 2012 Due date	30 September 2012 Due date	31 December 2012 Due date	31 March 2013 Due date
1.	Submit IFS to PT: Provincial Government Accounting	Departments	31 July 2012	31 October 2012	31 January 2013	30 April 2013
2.	Review the IFS and supporting information submitted for accuracy and completeness and clear with CFO, where required.	Provincial Government Accounting Services	15 August 2012	15 November 2012	15 February 2013	15 May 2013
3.	Refer any unresolved issues to the CFO for further attention.	Provincial Government Accounting Services	22 August 2012	22 November 2012	22 February 2013	22 May 2013
4.	Conduct an assessment based on the audit file information and IFS and inform CFO of findings.	Provincial Government Accounting Services	31 August 2012	30 November 2012	28 February 2013	31 May 2013
5.	Compile and issue assessment report with recommendations.	Provincial Government Accounting Services	14 September 2012	14 December 2012	15 March 2013	15 June 2013
6.	Follow up on action plans to address recommendations.	Departments and Provincial Government Accounting Services	28 September 2012	31 January 2013	29 March 2013	28 June 2013

12. Your co-operation in this regard is highly appreciated.

A handwritten signature in black ink, appearing to read 'A. Hardien', written over a circular stamp or seal.

A Hardien

PROVINCIAL ACCOUNTANT-GENERAL

DATE: 10.05.2012