



Reference: T7/2/3

TREASURY CIRCULAR 19/2012

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

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 M RICHARDSON)
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)

} For information

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 GILDENHUIS)
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 GAMBLING AND RACING BOARD (MR R BENNETT) (ACTING)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MS M MOROKA)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR N FLAATTEN)
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 S FOURIE)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTSON)
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 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: LOCAL GOVERNMENT FINANCE (MR TC ARENDSE)
THE HEAD: FINANCIAL GOVERNANCE (MR A HARDIEN)
THE HEAD: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)
THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR A REDDY)
THE SENIOR MANAGER: ACCOUNTING SERVICES: LOCAL GOVERNMENT (MS L NGXONONO)
THE SENIOR MANAGER: CORPORATE GOVERNANCE (MR B VINK)
THE SENIOR MANAGER: BUDGET MANAGEMENT: PROVINCIAL GOVERNMENT (MS M SHERATON-KORSTEN)
THE SENIOR MANAGER: BUDGET MANAGEMENT: LOCAL GOVERNMENT (MR ML BOOYSEN)
THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (MS A PICK)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP ONE) (MR F SABBAT)
THE SENIOR MANAGER: LOCAL GOVERNMENT FINANCE (GROUP TWO) (MR M SIGABI)
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 PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

PROGRAMME AND GUIDELINES FOR THE 2011/12 ANNUAL REPORT PROCESS

PURPOSE

1. This circular replaces all Treasury Circulars that were previously issued in terms of the programme and guidelines for the Annual Report Process. The purpose of this circular is to provide Accounting Officers, Accounting Authorities and Chief Financial Officers (CFOs) of all votes and provincial public entities with a programme in respect of the 2011/12 Annual Report Process, inclusive of the Annual Financial Statements (AFS). It is noted that a number of activities and engagements relating to the Annual Report Process has already started. This circular, however, serves to communicate key submission dates, critical activities and responsibilities. The Annual Report programme for votes and entities is attached to the circular as Annexure A. A template for the confirmation of the accuracy and fair presentation of the Annual Report submitted is also attached.

DISCUSSION

2. The *Guide for the Preparation of the Annual Report* for the year ended 31 March 2012, circulated by electronic mail on 14 March 2012, provides minimum requirements of information that must be included in the Annual Report. The Annual Report consists of the following five parts:

- Part 1: General Information
- Part 2: Information on Predetermined Objectives
- Part 3: Annual Financial Statements
- Part 4: Human Resource Management
- Part 5: Other Information

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

- PT: Provincial Government Budget Management Parts 1, 2 and 5;
- PT: Provincial Government Accounting Services Part 3; and
- DotP: Corporate Services Centre Part 4

3. In terms of the 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. Additional information on predetermined objectives is also required in terms of strategic outcome orientated goals, overview of the service delivery and organisational environment and key policy developments and legislative changes.

4. More detailed guidance on completing the Annual Financial Statements section is dealt with in the *Departmental Financial Reporting Framework for the year ended 31 March 2012*. These guidelines have been circulated by electronic mail to votes and entities on 9 March 2012. Both departmental guides can also be accessed on the National Treasury (Office of the Accountant-General) website at (<http://oag.treasury.gov.za>).

5. The Department of the Premier has developed and discussed the template for Part 4: 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 Ms Elsa Olivier at 021 483-9141 or e-mail Elsa.Olivier@pgwc.gov.za.

6. In accordance with the National Treasury Guide for the preparation of the Annual Reports, votes and provincial entities must submit the Annual Report, including the information on predetermined objectives, to the Auditor-General by **31 May 2012**.

The submission will enable the auditors to review the contents of the Annual Report to ensure that its contents are consistent with the Annual Financial Statements. A confirmation letter must be completed by the Accounting Officer to accept responsibility for the accuracy and fair representation of the Annual Report including the information on predetermined objectives submitted to the AGSA and Treasury. This letter should also confirm that the Annual Report conforms to certain set guidelines. A template for the confirmation is attached to the circular. Your attention is further drawn to the submission of printed and electronic copies of the draft Annual Reports to the relevant stakeholders which include:

- The Auditor-General of South Africa (Ms T Zondi);
 - PT: Business Information and Data Management (Mr PP Pienaar);
 - The Department of the Premier: Corporate Services: Human Resource Development (Ms E Olivier); and
 - Respective Provincial Ministers.
7. 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.
8. 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:

PT: Business Information and Data Management:

Mr Paul Pienaar

e-mail: Paul.Pienaar@pgwc.gov.za

Tel (021) 483-5618

PT: Budget Management: Provincial Government:

Ms Nelia Orlandi

e-mail: Nelia.Orlandi@pgwc.gov.za

Tel (021) 483-6131

PT: Provincial Government Accounting Services:

Mr Athienarian Reddy

e-mail: Athienarian.Reddy@pgwc.gov.za

Tel (021) 483-5001

DotP: Corporate Services Centre:
Mr Elsa Olivier
e-mail: Elsa.Olivier@pgwc.gov.za
Tel (021) 483-9141

Auditor-General:
Ms Thandeka Zondi
e-mail: ThandekaZ@agsa.co.za
Tel (021) 528-4125



Mr HC Malila
HEAD: BRANCH FISCAL AND ECONOMIC SERVICES
DATE: 19 April 2012

**2011/12 AFS AND ANNUAL REPORT PROGRAMME:
PROVINCIAL VOTES AND ENTITIES
(PUBLIC/TRADING ENTITIES AND BUSINESS ENTERPRISES)**

ACTIVITY	DATE	RESPONSIBILITY
1. Finalisation of Part 4 (Human Resource Management) standardising the template for completion of Tables.	Process schedule as per Corporate Service Centre Circular No. 33 of 2011/12	Department of the Premier – Corporate Services Centre supported by: <ul style="list-style-type: none"> • Persal: Consultant • HR Managers (in respect of Health and Education and Client Relations Units for all other departments) • Persal Controllers
2. Treasury Circular 12/2012 dated 9 March 2012 on book closure for 2011/12 issued/distributed covering: <ul style="list-style-type: none"> • AFS formats • Suspense Accounts • AFS workshops • Timeframes 	09/03/2012 (Friday)	PT: Accounting
3. Comparative 2010/11 AFS information submitted to <u>PT: Accounting</u> (Electronic format in Excel template format on CD). Refer to Treasury Circular 12/2012	30/03/2012 (Friday)	Accounting Officer
4. Treasury Circular 19 of 2012 on the Annual Report process issued/distributed covering: <ul style="list-style-type: none"> • Programme for the 2011/12 Annual Report • Timelines • Distribution (copies) 	19/04/2012 (Thursday)	PT: Budget Management; Business Information and Data Management
5. Workshops with officials involved in the compilation of annual financial statements of departments and entities – to discuss pertinent practical issues.	To be arranged in conjunction with departments and entities	PT: Accounting

ACTIVITY	DATE	RESPONSIBILITY
6. Votes HR officials (as applicable) finalise Part 4 (Human Resource Management) for submission to Accounting Officer/Delegated Official of applicable departments for final verification and approval.	21/05/2012 (Friday)	Accounting Officers/ HR Managers; CSC
7. Votes/Entities submit AFS 2011/12 in Excel and one hard copy to <u>PT: Accounting</u> [Preliminary review of the AFS to be done by <u>PT: Accounting</u>]	15/05/2012 (Tuesday)	Accounting Officer/Accounting Authority
8. Votes to submit the 2011/12 4th quarter verified and 2011/12 Pre-audit QPR information to the <u>PT: Business Information and Data Management</u>	21/05/2012 (Monday)	Accounting Officers
9. Head of Provincial Treasury submit Provincial Revenue Fund Annual Financial Statements 2011/12 to <u>PT: Accounting</u> for consolidation of unaudited AFS.	31/05/2012 (Thursday)	PT: Public Policy Services
10. AFS (final plus certificate) submitted to Auditor-General and <u>PT: Accounting</u> (electronic copy on CD and 5 hard copies).	31/05/2012 (Thursday) in terms of PFMA	Accounting Officer
11. <u>PT: Accounting</u> Coordinate and submit unaudited financial statements of votes and entities to National Treasury.	31/05/2012 (Thursday)	PT: Accounting
12. Accounting Officer/Accounting Authority to submit copies (printed and electronic) of draft Annual Reports, inclusive of the Performance information and the draft Report from the Audit committee , with Covering letter to: <ul style="list-style-type: none"> - The <u>Auditor-General</u> (Ms T Zondi) - <u>PT: Business Information and Data Management</u> (Mr PP Pienaar) - The <u>Department of the Premier:</u> Corporate Services: Human Resource Development (Ms E Olivier) - <u>Respective MECs</u> 	31/05/2012 (Thursday)	Accounting Officer/Accounting Authority
13. PT submits unaudited Annual Consolidated Financial Statements (ACFS) to Auditor-General.	29/06/2012 (Friday)	Accounting Officer (Head Official): PT

ACTIVITY	DATE	RESPONSIBILITY
14. Submission of the audited AFS to the Audit Committee for final evaluation.	Preferably by 15 July 2012 (Sunday) [Refer to Treasury Regulation 3.1.13 (c)]	Accounting Officer/Accounting Authority
15. Audit report issued to Accounting Officers.	31/07/2012 (Tuesday) (Final date)	Auditor-General
16. Audited AFS submitted to <u>PT Accounting</u> for consolidation (5 Hard copies and Electronic copy to <u>PT Accounting</u>).	31/07/2012 (Tuesday) <i>(Subject to the audit reports issued by the AG)</i>	Accounting Officer
17. PRF statements based on audited figures of departments submitted to Auditor-General.	31/07/2012 (Tuesday)	PT: Public Policy Services
18. Coordinate and submit audited financial statements of votes and public entities to National Treasury.	31/07/2012 (Tuesday) <i>(Subject to the audit reports issued by the AG)</i>	PT: Accounting
19. Submission of final ACFS (audited figures) to the Auditor-General.	7 days after final audit reports are issued by the Auditor General <i>(Subject to audited AFS of departments and PRF received)</i>	PT: Accounting
20. Submission of printed Annual Reports, inclusive of audited AFS and Auditor General Report, to the: <ul style="list-style-type: none"> - Executive authority (1 copy), - Auditor-General (10 copies); and - Provincial Treasury (25 copies with an electronic copy on CD) must be submitted to the <u>PT: Business Information and Data Management</u>. <p>If not possible to submit a finalised printed version, then submit one copy of the official Annual Report signed off by the Accounting Officer. Please submit 25 final copies to Provincial Treasury and 10 final copies to the Auditor-General at the tabling date latest end of September.</p>	31/08/2012 (Friday)	Accounting Officer/Accounting Authority

ACTIVITY	DATE	RESPONSIBILITY
21. Submission of 9 copies of the signed version of the Annual Report to National Treasury including electronic versions.	31/08/2012 (Friday)	PT: Business Information and Data Management
22. Tabling of Annual Reports: Submit 60 printed copies to <u>Provincial Parliament</u> along with an accompanied letter in accordance with language policy. Submit any outstanding printed versions to <u>PT: Business Information and Data Management</u> (25 copies); and to the <u>Auditor-General</u> (10 copies).	31/08/2012 (Friday) – 28/09/2012 (Friday)	Executive Authority Provincial Minister and Speaker Tabling Accounting Officer Accounting Authority Submitting outstanding copies
23. PT, CSC and CA information session to Standing Committees.	October 2012	PT: Corporate Governance Department of the Premier: Corporate Assurance Department of the Premier: Corporate Services (HR) PT: Accounting PT: Budget Management
24. Table ACFS in Provincial Parliament.	31/10/2012 (Wednesday)	Minister for Finance
25. Standing Committees – Annual Reports, Annual Financial Statements and Oversight Review.	October/November 2012 (as scheduled)	PT HR: Corporate Services

Designated Accounting Officers must please note that this process outlined above also applies to Public/Trading Entities and Business Enterprises under their control.

**CONFIRMATION OF THE ACCURACY AND FAIR PRESENTATION OF THE ANNUAL REPORT
(INCLUDING INFORMATION ON PREDETERMINED OBJECTIVES) SUBMITTED**

TO:³ **DATE:**⁴

CC: The Auditor-General

ANNUAL REPORT FOR THE 2011/2012 FINANCIAL YEAR END

I hereby acknowledge that the annual report of⁵, have been submitted to the Auditor-General for auditing in terms section of the⁶.

I acknowledge my responsibility for the accuracy of the accounting records and the fair presentation of the financial statements and confirm, to the best of my knowledge and belief, the following:

the financial statements have been prepared in accordance with⁷ as prescribed in the⁸ and relevant guidelines specified/issued by the National Treasury;

the report on predetermined objectives is complete and accurate and has been prepared in accordance with the Framework For Managing Programme Performance Information and relevant guidelines specified/issued by the National Treasury;

the annual report is complete and accurate;

all amounts appearing on the annual report and information in the annual report are consistent with the financial statements submitted to the Auditor-General for audit purposes; and

the annual report is free from any omissions.

Yours faithfully

Chief Financial Officer

Accounting Officer/Accounting Authority

³ The letter should be addressed to the relevant treasury, Auditor-General, and external auditor as required by the PFMA/Treasury regulations.
⁴ The date of submission of the financial statements for auditing should be reflected here, being a date before or on 31 May in respect of national and provincial departments, trading entities and constitutional institutions and public entities.
⁵ Insert the name of the entity.
⁶ Insert the relevant reference, for example for national and provincial departments, trading entities and constitutional institutions – section 40(1)(c) of the PFMA; for public entities – section 55(1)(c) of the PFMA.
⁷ Insert the applicable accounting framework. For example GRAP, GAAP, NT determined framework.
⁸ Insert the relevant reference, for example for national and provincial departments, trading entities and constitutional institutions and public entities - the Treasury Regulations and the PFMA.