

Reference: T7/2/3

## TREASURY CIRCULAR NO 22/2014

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

} For information

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 (DR R MACDONALD)  
THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR T MGULI)  
THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR P VAN ZYL)  
THE ACCOUNTING OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (MS J GOOCH)  
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 T GILDENHUYS)  
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 (DR M MATSAPOLA)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (DR R OMAR)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR N FLAATTEN)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LANGUAGE COMMITTEE (MS J MOLELEKI)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE (MR A HALL)  
THE CHIEF EXECUTIVE OFFICER: CASIDRA (MR S CONRADIE)  
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (MR T GILIOME)

THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR A PRESTON)  
 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 COMMITTEE (MS B RUTGERS)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE HERITAGE (MS B RUTGERS)  
 THE CHIEF FINANCIAL OFFICER: CASIDRA (MR F VAN ZYL)  
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE LIQUOR AUTHORITY (VACANT)  
 THE SENIOR MANAGER: GOVERNMENT MOTOR TRANSPORT (MR J KOEGELEBERG)  
 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 (MR Z HOOSAIN)  
 THE HEAD: PUBLIC POLICY SERVICES (MR H MALILA) (PRO TEM)  
 THE HEAD: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS JD GANTANA)  
 THE HEAD: LOCAL GOVERNMENT PUBLIC FINANCE (MR F SABBAT) (ACTING)  
 THE HEAD: ASSET MANAGEMENT (MR IG SMITH)  
 THE HEAD: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)  
 THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)  
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS T EVANS)  
 THE SENIOR MANAGER: BUSINESS INFORMATION AND DATA MANAGEMENT (MR PP PIENAAR)  
 THE SENIOR MANAGER: FINANCIAL GOVERNANCE (MR B VINK)  
 THE SENIOR MANAGER: FISCAL POLICY (MR H MALILA) (PRO TEM)  
 THE SENIOR MANAGER: INFRASTRUCTURE (MS JD GANTANA) (PRO TEM)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT ACCOUNTING (MS N OLIPHANT)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT BUDGET OFFICE (MR ML BOOYSEN)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR F SABBAT)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)  
 THE SENIOR MANAGER: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR TL RADEBE)  
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT ACCOUNTING (MR A REDDY)  
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS M KORSTEN)  
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)  
 THE SENIOR MANAGER: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)  
 THE SENIOR MANAGER: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS A SMIT)  
 THE SENIOR MANAGER: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A BASTIAANSE)  
 THE PROVINCIAL AUDITOR  
 MASTER RECORDS OFFICIAL: BUSINESS INFORMATION AND DATA MANAGEMENT  
 THE DEPUTY DIRECTOR-GENERAL: CORPORATE ASSURANCE, DEPARTMENT OF THE PREMIER (MS H ROBSON)

## **PROGRAMME AND GUIDELINES FOR THE 2013/14 ANNUAL REPORT PROCESS**

### **PURPOSE**

1. To provide Accounting Officers, Accounting Authorities and Chief Financial Officers (CFOs) with a programme and Guide for Votes and Entities in respect of the 2013/14 Annual Report Process, inclusive of the Annual Financial Statements (AFS). This circular replaces all Treasury Circulars that were previously issued in terms of the Process for the Preparation of the Annual Report.
2. This circular serves to communicate key submission dates and responsibilities for the completion and submission of the Annual Report. It is noted that a number of activities and engagements relating to the Annual Report Process has already started. The Annual Report programme for votes and entities is attached to the circular. Templates with the formats of the confirmation of the accuracy and fair presentation of the Annual Report are included in the Guide for the Preparation of the Annual Report for Departments and Entities, which is also attached to the circular.

## DISCUSSION

### Departmental and Public Entity Guides for the Preparation of the Annual Report

3. The *Departmental and Public Entity Guides for the Preparation of the Annual Report* for the year ended 31 March 2014, attached to this circular, provides the minimum requirements for information that must be included in the Annual Report. The Annual Report consists of the following five parts:

- Part A: General Information
- Part B: Performance Information
- Part C: Governance
- Part D: Human Resource Management
- Part E: Financial Information

Annexures (also attached to this circular) provide the templates for Votes and Entities for the confirmation of the accuracy and fair presentation as well as a specimen for the completion of the Annual Report.

The *Departmental and Public Entity Guides for the Preparation of the Annual Report* is available on the National Treasury (Office of the Accountant-General) website at (<http://oag.treasury.gov.za>).

### Changes to note

4. In terms of **Part A: 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.
5. Departments and Entities are to note that the ordering of sections in Part A has changed in the new guideline. The main additions to the 2014 Annual Report Guideline are tabulated in the attached Annexure E for ease of reference.
6. Additional documents to be used to compile the 2013/14 Annual Report which have not been specified in the previous guideline are the National Development Plan and Audited Annual Financial Statements.
7. The Report of the Accounting Officer should be covered from an operational/strategic perspective as well as a financial perspective. Specific guidance in terms of narrative and table format in this regard is provided in this section.

8. The inclusion of the Service Delivery Improvement Plans by the Public Service Regulations as implemented in 2013 , is still a requirement to **Part B**. Departments will be assisted with these plans by Mr Jacob Boonzaaier from the Department of the Premier.
9. The Auditor General's Report on Predetermined Objectives falls within **Part B: Performance Information** of the Annual Report. In terms of the format of disclosure of this information, reference must be made to the paragraph in the AGSAs report (Reporting on other legal and Regulatory requirements) published as Part E (Annual Financial Statements) of the Department's Annual Report.
10. **Linking performance with budgets:** Departments must provide a summary of the actual expenditure in comparison to the adjusted appropriation for both the current year and previous year. The information must be provided at a sub-programme level and must agree to the appropriation statement of the audited financial statements. Reasons for variations should be linked to the information in the organisational environment and the service delivery environment. The department must also report on how expenditure contributed to achievement of outputs.
11. The Finance section in the Department needs to note the Summary of departmental receipts, payments and all transfers including entities. Information regarding Conditional Grants and Donor funding have also been expanded and should be presented in a tabular format. This information needs to agree with the financial information provided in the Annual Financial Statements.
12. **Part C: Governance** deals with governance issues relating to internal control and Audit Committee Reports. Additional to the guide this year is more detailed information required in terms of the risk description and risk management. Furthermore, commentary is required on portfolio committees, reporting on SCOPA resolutions and prior modifications to audit reports in a new tabular format. In addition a table for description of internal audit and audit committees is provided in the guide and a format for the Report of the Audit Committee provided in Annexure B.
13. The Branch Corporate Assurance in the Department of the Premier will assist all votes with Part C, specifically sections 2.5.2, 2.5.3, and 2.5.11. The Branch will submit reports in this regard to Accounting Officers by **23 May 2014**.
14. It must also be noted that although section 2.5.12 is co-ordinated by the Branch Corporate Assurance, the actual reports are done by the various audit committees. A draft report is normally only prepared once the committee has reviewed the unaudited financial statements. The Branch will ensure that a provisional draft is prepared for inclusion in the draft annual reports.

15. The Department of the Premier has developed and discussed the template for **Part D: Human Resource Management** with Votes and these templates have also been circulated. Further queries regarding the completion of the templates should be directed to Mr Jannie Morkel at 021 483-3081 or e-mail at [Jannie.Morkel@westerncape.gov.za](mailto:Jannie.Morkel@westerncape.gov.za).
16. Guidance on completing **Part E: Financial Information** is contained in the Modified Cash Standard with guidance provided in the Accounting Manual for Departments. These documents can be accessed on the National Treasury (Office of the Accountant-General) website at (<http://oag.treasury.gov.za>).

### **Submission of the Annual Report**

17. In accordance with the National Treasury Guide for the preparation of the Annual Report, votes and provincial entities must submit the draft Annual Report, including the information on predetermined objectives, to the Auditor-General by **31 May 2014**. The submission will enable the auditors to review the contents of the draft Annual Report to ensure that its content is consistent with the Annual Financial Statements (AFS).
18. As per the guide, a confirmation letter (Annexure A of the Guide) must be completed by the Accounting Officer to accept responsibility for the accuracy and fair representation of the Annual Report including the performance information, human resource information and the annual financial statements. This letter should also confirm that the Annual Report conforms to a certain set of guidelines.
19. Your attention is further drawn to the submission of printed and electronic copies of the draft Annual Reports before or on the specified dates to the relevant stakeholders which include:
  - The Auditor-General of South Africa (Ms T Zondi);  
e-mail: [ThandekaZ@agsa.co.za](mailto:ThandekaZ@agsa.co.za) or Tel (021) 528-4125
  - Provincial Treasury: Business Information and Data Management (Mr PP Pienaar);  
e-mail: [Paul.Pienaar@westerncape.gov.za](mailto:Paul.Pienaar@westerncape.gov.za) or Tel (021) 483-5618
20. 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 Votes and provincial entities to meet the requirements of the process.

21. In order to improve the accuracy of information in the 2013/14 AFS, the Provincial Treasury (Directorate Provincial Government Accounting) requested via Treasury Circular 10 of 2014 that departments and entities submit their AFS on or before Friday, **16 May 2014** so that Treasury could review and provide feedback before the final submission to the Auditor-General on 31 May 2014.
22. Provincial Treasury (Provincial Government Budget Office) has also made provision to conduct a cursory review of the performance information in the draft Annual Reports before submission on 31 May to the Auditor-General. This step is intended to assist in improving the accuracy and consistency of performance information in the Annual Report. Votes and Entities are therefore requested to submit Parts A and B of the draft Annual Report before or on **26 May 2014**.

The validated 4<sup>th</sup> Quarterly Performance Report including pre-audited numbers for 2013/14 is also due for submission on this date. This information should be submitted to Mr Paul Pienaar: e-mail: [Paul.Pienaar@westerncape.gov.za](mailto:Paul.Pienaar@westerncape.gov.za).

### **Responsibilities for Compiling the Annual Report**

23. There are several parts that make up the annual report of a vote or entity. It is envisaged (although not limited to) that the following directorates/sections within the vote or entity will be responsible for the information in the respective sections of the departmental annual report:

<b>Section of Annual Report</b>	<b>Departmental Responsibility</b>
Part A: General Information	Communications/Strategic Management Section/Ministry/ Office of the HOD/Monitoring and Evaluation
Part B: Performance Information	Strategic Management Section/Finance Section (provide cost information)/Monitoring and Evaluation
Part C: Governance	Internal Control Section/Office of the HOD or DG
Part D: Human Resource Management	Human Resource Management
Part E: Financial Information	Chief Financial Officer

24. To facilitate effective communication throughout the Annual Report process, it is required of Votes and Entities to provide the Provincial Treasury with the names and contact detail of the responsible person for the information in the respective sections by completing the attached Annexure D and returning it to Provincial Treasury by **30 April 2014**. Please submit Annexure D to Ms Ruth Solomons at e-mail [Ruth.Solomons@westerncape.gov.za](mailto:Ruth.Solomons@westerncape.gov.za).

## FURTHER INFORMATION OR ASSISTANCE

25. The coordination of the Annual Report will be jointly managed by the Provincial Treasury (PT) and the Department of the Premier (DotP) as follows:

PT: Provincial Government Budget Office	Parts A and B
DotP: Corporate Assurance	Part C
DotP: Corporate Services Centre	Part D
PT: Provincial Government Accounting	Part E

26. Should you require any 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.

Section of Annual Report	Name	Designation	Contact Information	
			Telephone No	E-mail address
Section 1: Introduction	Ms Sihaam Niefertagodien or Mr Hisham Allie	Provincial Government Budget Office	021 483 8440 021 483 8693	<a href="mailto:Sihaam.Niefertagadien@westerncape.gov.za">Sihaam.Niefertagadien@westerncape.gov.za</a> <a href="mailto:Hisham.Allie@westerncape.gov.za">Hisham.Allie@westerncape.gov.za</a>
Section 2: Annual Report				
Part A: General Information	Ms Sihaam Niefertagodien or Mr Hisham Allie	Provincial Government Budget Office	021 483 8440 021 483 8692	<a href="mailto:Sihaam.Niefertagadien@westerncape.gov.za">Sihaam.Niefertagadien@westerncape.gov.za</a> <a href="mailto:Hisham.Allie@westerncape.gov.za">Hisham.Allie@westerncape.gov.za</a>
Part B: Performance Information	Ms Sihaam Niefertagodien or Mr Hisham Allie	Provincial Government Budget Office	021 483 8440 021 483 8692	<a href="mailto:Sihaam.Niefertagadien@westerncape.gov.za">Sihaam.Niefertagadien@westerncape.gov.za</a> <a href="mailto:Hisham.Allie@westerncape.gov.za">Hisham.Allie@westerncape.gov.za</a>
Part B: Service Delivery Improvement Plans	Mr Jacob Boonzaaier	DotP: Process Design and Improvement	021 466 9500	<a href="mailto:Jacob.Boonzaaier@westerncape.gov.za">Jacob.Boonzaaier@westerncape.gov.za</a>
Part C: Governance	Ms Henriette Robson	DotP: Branch Corporate Assurance	021 483 6276	<a href="mailto:Henriette.Robson@westerncape.gov.za">Henriette.Robson@westerncape.gov.za</a>
Part D: Human Resources Management	Mr Jannie Morkel	DotP: Corporate Services Centre	021 483 9141	<a href="mailto:Jannie.Morkel@westerncape.gov.za">Jannie.Morkel@westerncape.gov.za</a>
Part E: Financial Information	Mr Athienarian Reddy	Provincial Government Accounting	021 483 5001	<a href="mailto:Athienarian.Reddy@westerncape.gov.za">Athienarian.Reddy@westerncape.gov.za</a>

27. Your co-operation in this regard would be highly appreciated.



**MR HC MALILA**

**HEAD: BRANCH FISCAL AND ECONOMIC SERVICES**

**DATE:** 24 April 2014



**2013/14 AFS AND ANNUAL REPORT PROGRAMME:  
PROVINCIAL VOTES AND ENTITIES  
(PUBLIC/TRADING ENTITIES AND BUSINESS ENTERPRISES)**

<b>ACTIVITY</b>	<b>DATE</b>	<b>RESPONSIBILITY</b>
1. Treasury Circular 10/2014 dated 18 March 2014 on book closure for 2013/14 issued/distributed covering: <ul style="list-style-type: none"><li>• AFS formats</li><li>• Suspense Accounts</li><li>• AFS workshops</li><li>• Timeframes</li></ul>	28/03/2014 (Friday)	PT: Accounting
2. Comparative 2013/14 AFS information submitted to <u>PT: Accounting</u> (Electronic format in Excel template format on CD). <i>Refer to Treasury Circular 10/2014</i>	31/03/2014 (Monday)	Accounting Officer
3. Treasury Circular 22 of 2014 on the Annual Report process issued/distributed covering: <ul style="list-style-type: none"><li>• Programme for the 2013/14 Annual Report</li><li>• Timelines</li><li>• Distribution (copies)</li></ul>	24/04/2014 (Thursday)	PT: Budget Management; Business Information and Data Management
4. 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
5. Votes/Entities submit AFS 2013/14 in electronic format in Excel on CD and one hard copy to <u>PT: Accounting</u> [Preliminary review of the AFS to be done by <u>PT: Accounting</u> ] DotP: Corporate Assurance will assist departments with sections related to Part C (Audit Committee Reports)	16/05/2014 (Friday)	Accounting Officer/Accounting Authority



ACTIVITY	DATE	RESPONSIBILITY
6. Votes to submit the <b>2013/14 4<sup>th</sup> quarter verified and 2013/14 Pre-audit QPR</b> information to the <u>PT: Business Information and Data Management</u>	26/05/2014 (Monday)	Accounting Officers
7. Departments to submit Part A and B of the draft Annual Reports to Provincial Treasury for a technical check before submitting to AGSA by 31 May 2014	26/05/2014 (Monday)	PT: Budget Management; Business Information and Data Management
8. <i>Head of Provincial Treasury submit Provincial Revenue Fund Annual Financial Statements 2013/14 to <u>PT: Accounting</u> for consolidation of unaudited AFS.</i>	30/05/2014 (Friday)	PT: Public Policy Services
9. AFS (final plus certificate) submitted to Auditor-General and <u>PT: Accounting</u> (electronic copy on CD and 5 hard copies).	30/05/2014 (Friday) in terms of PFMA	Accounting Officer
10. <u>PT: Accounting</u> Coordinate and submit unaudited financial statements of votes and entities to National Treasury.	30/05/2014 (Friday)	PT: Accounting
11. Accounting Officer/Accounting Authority to submit copies (printed and electronic) of draft Annual Reports, inclusive of the <b>Performance information</b> and the draft <b>Report from the Audit committee</b> , with Covering letter to: <ul style="list-style-type: none"> <li>- The <u>Auditor-General</u> (Ms T Zondi)</li> <li>- <u>PT: Business Information and Data Management</u> (Mr PP Pienaar)</li> <li>- The <u>Department of the Premier: Corporate Services: Human Resource Development</u> (Mr J Morkel)</li> <li>- <u>Respective MECs</u></li> </ul>	30/05/2014 (Friday)	Accounting Officer/Accounting Authority
12. PT submits unaudited Annual Consolidated Financial Statements (ACFS) to Auditor-General.	30/06/2014 (Monday)	Accounting Officer (Head Official): PT
13. Submission of the provisional audited AFS to the Audit Committee for final evaluation.	Preferably by 15 July 2014 (Tuesday) [Refer to Treasury Regulation 3.1.13 (c)]	Accounting Officer/Accounting Authority

ACTIVITY	DATE	RESPONSIBILITY
14. Audit report issued to Accounting Officers.	31/07/2014 (Thursday) (Final date)	Auditor-General
15. Audited AFS submitted to <u>PT: Accounting</u> for consolidation (5 Hard copies and Electronic copy to <u>PT: Accounting</u> ).	31/07/2014 (Thursday) <i>(Subject to the audit reports issued by the AG)</i>	Accounting Officer
16. PRF statements reconciled with the Audited Statements of the departments, submitted to Auditor-General.	31/07/2014 (Thursday)	PT: Public Policy Services
17. Coordinate and submit audited financial statements of votes and public entities to National Treasury.	31/07/2014 (Thursday) <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 entities, 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"> <li>- Executive authority (1 copy),</li> <li>- Auditor-General (10 copies); and</li> <li>- Provincial Treasury (<b>25 copies</b> with an electronic copy on <b>CD</b>) must be submitted to the <u>PT: Business Information and Data Management</u>.</li> </ul> <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>	29/08/2014 (Friday)	Accounting Officer/Accounting Authority
21. Submission of 9 copies of the signed version of the Annual Report to National Treasury including electronic versions.	29/08/2014 (Friday)	PT: Business Information and Data Management

ACTIVITY	DATE	RESPONSIBILITY
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).	29/08/2014 (Friday) – 30/09/2014 (Tuesday)	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 2014	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.	31/10/2014 (Friday)	The Minister of Finance, Economic Development and Tourism
25. Standing Committees – Annual Reports, Annual Financial Statements and Oversight Review.	October/ November 2014 (as scheduled)	PT Corporate Services Centre as relevant

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