

Reference: T7/2/1

## TREASURY CIRCULAR NO. 29/2014

THE PREMIER

THE MINISTER OF AGRICULTURE, ECONOMIC DEVELOPMENT AND TOURISM  
THE MINISTER OF COMMUNITY SAFETY  
THE MINISTER OF CULTURAL AFFAIRS AND SPORT  
THE MINISTER OF EDUCATION  
THE MINISTER OF FINANCE  
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

} 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 (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 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 H MALILA) (PRO TEM)  
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 (ADV E PRETORIUS)  
 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)  
 THE HEAD: CORPORATE SERVICE CENTRE (MR A JOEMAT)

## INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2014 TO 31 MARCH 2015

### PURPOSE

- To inform Accounting Officers (AOs) and Chief Financial Officers (CFOs) of the requirements for compiling and submitting of Interim Financial Statements (IFS) as at:

Period Ending	Due Date
30 June 2014	31 July 2014
30 September 2014	31 October 2014
31 December 2014	30 January 2015
31 March 2015	Not required

### BACKGROUND

- In terms of NT Instruction Note 03 of 2013/14 dated 21 February 2014, paragraph 6.4, (See attached), departments are required to compile and submit IFS within 30 days after the periods ending 30 June 2014, 30 September 2014 and 31 December 2014.
- Furthermore, paragraph 6.3 of the Instruction Note, states that Departments are not required to complete the IFS for the period ending 31 March 2015.

## **BASIS FOR PREPARATION**

4. The IFS for 2014/15 in respect of the three periods commencing on 1 April 2014 and ending on **30 June 2014, 30 September 2014 and 31 December 2014** respectively, must be prepared based on the latest National Treasury (NT) 2014/15 IFS template.
5. Departments should note that the 2014/15 IFS must be prepared in terms of the Modified Cash Standard, read with the additional guidance provided in the Accounting Manual for Departments issued by National Treasury.
6. The latest template and guidance for compiling the IFS was loaded on the National Treasury website as at 2 July 2014. It can be downloaded from the NT OAG website (<http://oag.treasury.gov.za>) by following the link: "Publications/Interim Financial Statements/For fin. Year ending 31-03-2015".
7. **BAS Reports**  
The Trial Balance must be drawn from BAS as at 30 June 2014, 30 September 2014, and 31 December 2014 respectively after month closure has been effected.
8. **LOGIS Reports**  
LOGIS Reports as at the end of each quarter must be requested for the compilation of disclosure notes.
9. **PERSAL Reports**  
The PERSAL reports as at each quarter must be requested from the system and where applicable from the Corporate Services Centre (CSC).
10. **SCOA Version 4**  
The IFS template for 2014/15, as issued by NT: OAG, is aligned to SCOA Version 4.
11. **Audit File**  
The IFS must be submitted together with an Audit Information File which should be aligned to the requirements of Treasury Circular 9 of 2014 dated 27 March 2014.
12. **GG Vehicles**  
For the periods ending 30 June 2014 and December 2014, GG Vehicle disclosure information will not be provided by GMT. The future lease commitments and asset disclosure will not be required for the IFS as at 30 June 2014 and 31 December 2014. The information for the period ending 30 September 2014 will be provided.

## REPORTING REQUIREMENTS

13. The following must be submitted to the Provincial Treasury: Provincial Government Accounting:

- 1 Hardcopy of the IFS
- Excel version on CD
- Certificate signed by AO (Annexure E of NT Instruction 03 of 2014/15)
- Audit Information File

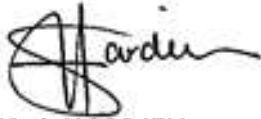
## WAY FORWARD

14. The following time frames will apply for the managing of the IFS process for the period ending 31 March 2015:

**Table 1: IFS process and steps**

No.	Action/step	Responsibility	30 June 2014 Due date	30 September 2014 Due date	31 December 2014 Due date
1.	Submit IFS to PT: Provincial Government Accounting	Departments	31 July 2014	31 October 2014	30 January 2015
2.	Review the IFS and supporting information submitted for accuracy and completeness and clear with CFO, where required.	Provincial Government Accounting Services	15 August 2014	14 November 2014	13 February 2015
3.	Refer any unresolved issues to the CFO for further attention.	Provincial Government Accounting Services	22 August 2014	21 November 2014	20 February 2015
4.	Conduct an assessment based on the audit file information and IFS and inform CFO of findings.	Provincial Government Accounting Services	29 August 2014	28 November 2014	27 February 2015
5.	Compile and issue assessment report with recommendations.	Provincial Government Accounting Services	12 September 2014	12 December 2014	13 March 2015
6.	Follow up on action plans to address recommendations.	Departments and Provincial Government Accounting Services	26 September 2014	30 January 2015	27 March 2015

15. Your co-operation in this regard is highly appreciated.
16. The previous Treasury Circular 28 of 2013 and all supplementary circulars is hereby withdrawn.

A handwritten signature in black ink, appearing to read 'A. Hardien', with a stylized flourish at the end.

**MR A HARDIEN**

**PROVINCIAL ACCOUNTANT-GENERAL**

**DATE:** 14.07.2014