



# PROVINCIAL TREASURY

Provincial Government of the Western Cape

## PROVINCIAL GOVERNMENT FINANCE

Ghalib.Tombey@pgwc.gov.za  
tel: +27 21 483 5613 fax: +27 21 483 3639  
7 Wale Street, Cape Town, 8001  
www.capegateway.gov.za

**REFERENCE:** T 11/2/3 (2011/12)

**ENQUIRIES:** G Tombey

### TREASURY CIRCULAR NO. 45 of 2011

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 HOUSING

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 (MS M JOHNSON) (ACTING)

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MR M TSHANGANA)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR T GILDENHUYS)

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) (ACTING)

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 (MR F DE WET) (ACTING)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS) (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 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 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 (MR TC ARENDSE)

THE HEAD: PUBLIC POLICY SERVICES (MR A PHILLIPS)

THE HEAD: PUBLIC FINANCE (MR H MALILA) (PRO TEM)

THE HEAD: FINANCIAL GOVERNANCE (MR A REDDY) (ACTING)

THE HEAD: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)

THE CHIEF FINANCIAL OFFICER (MR A GILDENHUYS)

THE SENIOR MANAGER: ACCOUNTING SERVICES: PROVINCIAL GOVERNMENT (MR N VAN NIEKERK) (ACTING)

} For information

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)  
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 HEAD: OFFICE OF THE FINANCE MINISTRY (MS A SMIT)

THE PROVINCIAL AUDITOR

MASTER RECORDS OFFICIAL: FINANCIAL MANAGEMENT

## **IN-YEAR MONITORING (IYM) REPORTING FOR PUBLIC ENTITIES (2011/12)**

### **PURPOSE**

1. To inform Accounting Authorities (AA), Chief Executive Officers (CEO) and Chief Financial Officers (CFO) of Schedule 3C and 3D public entities as well as the Accounting Officers (AO) and CFO of departments, of the reporting requirements in order to standardise the reporting process for public entities in the Province for 2011/12 and beyond.

### **BACKGROUND**

2. In terms of chapter 6, section 54 (1) of the PFMA, 1999, accounting authorities must submit to the relevant treasury such information, returns, documents, explanations and motivations as may be prescribed or as the relevant treasury may require.
3. In terms of chapter 26, 26.1.1 of the National Treasury Regulations (NTR) states that the designated accounting officer must ensure that within thirty days of the end of each quarter, the public entity submits information on its actual revenue and expenditure up to the end of that quarter as well as a projection of expected expenditure and revenue for the remainder of the current financial year. The information on actual revenue and expenditure shall be determined after taking accruals into account. Also in terms of 26.1.2 of the NTR, the accounting authority must quarterly report to the executive authority through the designated accounting officer on the extent of compliance on the Public Finance Management Act, 1999 and regulations. Any non-compliance must be reported together with reasons for the non-compliance.
4. Also NTR 30.2.1 regarding the evaluation of performance of public entities stipulates that the accounting authority of a public entity must establish procedures for quarterly reporting to the executive authority in order to facilitate effective performance monitoring, evaluation and corrective action.

## DISCUSSION

5. The Provincial Treasury has combined all the public entity reporting requirements in this circular. The details of reporting dates, formats, etc. are included for ease of reference and to ensure standardisation. The reports to be submitted include the following:
  - Revenue and Expenditure report (Annexure A)
  - Report on outstanding debtor accounts (Annexure B)
  - Performance Information (Annexure C)
  - Financial Accounting Reporting (Annexure D to I)
6. Based on the 'Background' above the compiled reports are to be submitted to the responsible department for the public entity 30 days after the end of a quarter. Immediately after the department receives these reports, it must be submitted to the Provincial Treasury.

## REPORTING REQUIREMENTS

### ***Revenue and Expenditure reporting (Annexure A)***

7. The Provincial Treasury has determined a format for public entities to submit on a quarterly basis, a statement of revenue and expenditure detailing budget versus actual revenue and expenditure as well as the projections for the remaining quarters (Annexure A1). Note that only the shaded areas are to be completed in the reporting model and that the drop down for choosing the quarter to be reported on, will automatically adjust the formulas.
8. Public entities are furthermore required to provide explanations for any deviation and the remedial steps taken to address it as per the items listed (Annexure A2). Note that explanations only need to be provided for deviations above 2 per cent of the budget, which will automatically be highlighted in yellow and request to "motivate please".

### ***Quarterly reports on outstanding debtors (Annexure B)***

9. Starting with the quarter ending June 2011, public entities are required to:
  - Submit a detailed breakdown of balances of debtor accounts, as well as an age analysis that indicates whether the debts have been in existence for between 120 days and 1 year or for a period between 1 and 3 years or for more than 3 years.

- Details of remedial steps taken to address long outstanding debtor accounts are to be provided. Public entities should report on all debtor accounts and expand on the debt cases of a material nature.

**Performance reporting (Annexure C)**

10. The National Treasury is currently revising NTR 5 and 30 issued in terms of the PFMA to provide the necessary legal basis for the implementation of the Framework for Strategic and Annual Performance Plans and to support the implementation of the Framework for Managing Programme Performance Information.
11. The latest NTR would require institutions to:
  - Produce and table a Strategic Plan with a five-year planning horizon, outlining the planned sequencing of projects and programme implementation and associated resource implications and other prescribed information;
  - Produce and table an Annual Performance Plan including forward projections for a further two years, consistent with the medium-term expenditure framework (MTEF) period, with annual and quarterly performance targets, where appropriate, for the current financial year and the MTEF;
  - Identify a core set of indicators needed to monitor institutional performance;
  - Adopt a quarterly reporting system, including submission of agreed information to executive authorities, the Presidency or Premier's Offices, the relevant treasury and Parliamentary portfolio committees. Public entities are encouraged to submit the reports to their executive authorities and responsible departments; and
  - Ensure that there is alignment of reporting between the Strategic Plans, Annual Performance Plans, budget documents and annual and quarterly reports.
12. In view of the above public entities are required to report on non-financial information on a quarterly basis in accordance with the National Treasury Guideline for Implementation of Provincial Quarterly Reports and the Framework for Managing Programme Performance Information.
13. Public Entity Performance Reporting will hence form part of the Provincial Treasury Quarterly Performance Report (QPR) process. It is envisaged that the dates of reporting by public entities and departments will therefore coincide with the dates prescribed in the National guideline and was communicated to departments and public entities upon receipt of the QPR guideline.

14. Key points for departments and public entities include:
- To ensure a uniform set of reporting documents, it is recommended the current QPR model for provincial departments be used for public entity reporting. The suggested reporting format for Public Entities is attached hereto as Annexure C.
  - Assessment of the entity quarterly performance will also be included in the quarterly reporting to Cabinet.
15. Further guidelines on the reporting formats and process were provided in a separate communication on the 2011/12 quarterly performance reporting process.
16. The departments that have earmarked allocations allocated to public entities should utilise the same format as the department would report to the Provincial Treasury, for the public entity to report on the performance of the earmarked allocation.
17. The reporting dates in Table 1 follow a sequence starting with public/trading entities that have to submit their first datasets jointly to the Provincial Treasury and their respective parent department. Once the Provincial Treasury and parent departments have verified the data they should send it directly back to public/trading entities to rectify the changes with the objective of finalising the datasets for the signature of the Chief Executive Officer. The final signed off datasets as well as the earmarked allocation report should be submitted via the department to the Provincial Treasury for analysis purposes.

**Table 1: Non-financial reporting dates**

<b>Quarters 2011/12</b>	<b>Public/Trading Entity to Provincial Treasury and Parent Department</b>	<b>Parent Departments to Public/Trading Entities to verify information</b>	<b>Public/Trading Entities final dataset to the Provincial Treasury and parent department</b>
<b>1<sup>st</sup> Q – June 2011</b>	Tues, 12 July 2011	Fri, 15 July 2011	Wed, 20 July 2011
<b>2<sup>nd</sup> Q – Sept 2011</b>	Tues, 11 Oct 2011	Fri, 14 Oct 2011	Wed, 19 Oct 2011
<b>3<sup>rd</sup> Q – Dec 2011</b>	Fri, 13 Jan 2012	Wed, 18 Jan 2012	Mon, 23 Jan 2012
<b>4<sup>th</sup> Q – Mar 2012</b>	Thurs, 19 April 2012	Tues, 24 Apr 2012	Thurs, 26 Apr 2012

*Note: First quarter already submitted.*

18. It should be noted that the actual validated data for the fourth quarter must be submitted to the Provincial Treasury on 21 May 2012 together with the pre-audited numbers for the 2011/12 financial year. The pre-audited numbers will be the same numbers that will be submitted to the Auditor General.

### **Financial accounting reporting (Annexure D to I)**

19. To ensure uniformity in respect of such certification, a proforma covering letter has been included. The covering letter must be completed and signed by the CEO / Accounting Officer of the public entity, and submitted monthly to the Provincial Treasury (see Annexure D).
20. To ensure the completeness and accuracy of information, accounting authorities must certify, on a monthly basis, compliance to the minimum financial performance indicators that follows.

### Financial Performance indicators

21. Annexure E contains the minimum financial management performance indicators to be complied with on a quarterly basis.
22. If a CFO is unable to comply with any of the minimum prescribed performance indicators of Annexure E; the CFO must provide reasons as well as remedial steps. Action plans with timeframes to address the non-compliance should be attached.

### Amounts in disallowance/control and suspense accounts

23. All transactions of the entity are supported by authentic and verifiable source documents, clearly indicating the approved accounting allocation.
24. CFO's, as part of their quarterly IYM reporting, certify that the forecast/projections for the remainder of the year adequately makes provision for all amounts not yet cleared from disallowance/control/ suspense accounts.
25. Therefore submit on a quarterly basis, an analysis of balances in disallowance/control and suspense accounts in terms of what it relates to, how old the concerned transactions are and the action to be taken in the clearance thereof (Annexure F).

### Managing of Payables

26. Performance indicator numbers 3.1 to 3.8 (Annexure E) requires that the CFO or a delegated official should indicate that inter-entity balances and debts have been recorded, reconciled and paid within a prescribed or agreed time/period. Annexure G

should therefore be submitted on a quarterly basis with an age analysis of payables balances.

#### Unauthorised, Irregular, Wasteful and Fruitless Expenditure

27. The schedule i.e. Annexure H must contain a reconciliation and analysis of unauthorised, irregular, wasteful and fruitless expenditure.

#### Progress report on Audit findings

28. The schedule i.e. Annexure I of audit findings must be updated in terms of remedial actions taken to address the issues contained in the Audit Management letter and Audit Reports (external and internal).

### **REPORTING PROCESS**

29. The compiled reports are to be submitted in terms of NTR 26.1.1 and 26.1.2 to the responsible department for the public entity 30 days after the end of a quarter. Once the department receives these reports, it must immediately be submitted to the Provincial Treasury.
30. Table 2 contains the dates by when the financial quarterly reports must be submitted to the department and by when the department must forward these reports to the Provincial Treasury:

**Table 2: Financial reporting dates**

<b>Reporting period</b>	<b>Submit to Department</b>	<b>Submit to Provincial Treasury</b>
1 <sup>st</sup> Quarter end of June 2011	28 September 2011	30 September 2011
2 <sup>nd</sup> Quarter end of September 2011	31 October 2011	1 November 2011
3 <sup>rd</sup> Quarter end of December 2011	30 January 2012	31 January 2012
4 <sup>th</sup> Quarter end of March 2012	30 April 2012	2 May 2012

31. Please note the date of submission for the first quarter of reporting due to the issuing date this circular. However, please note that it is only applicable to the 2011/12 financial year.

## ACTION REQUIRED

32. CEO / AA, AO and CFOs of public entities and departments are requested to:

- Take note that the content of this circular is effective for the IYM reporting quarter ending June 2011.
- Ensure that the quarterly input (Annexure A to I) is signed by the CEO / Accounting Authority and the Chief Financial Officer of the public entity and submitted no later than the 30 days following the reporting period (with exception to the first quarter reporting) to the Accounting Officer of the parent department who will in turn submit to the Provincial Treasury the non-financial information as per Table 1 above and the financial information as per Table 2 above.
- Departments should forward all responses in terms of Table 1 and 2 under a covering letter that is signed off by the AO before forwarding to Ghalib Tombey at the Provincial Treasury i.e. electronic via e-mail [Ghalib.Tombey@pgwc.gov.za](mailto:Ghalib.Tombey@pgwc.gov.za) and the signed hardcopies to 7 Wale Street, Room 3-11 in Cape Town.
- The narrative report compiled by the department on the performance of the public entity that is based on the quarterly input, must be submitted to the Provincial Treasury as soon as the department has completed it.
- It is recommended that public entities submit a copy of their system generated monthly financial management information on a quarterly basis.



MR H MALILA

HEAD: BRANCH FISCAL AND ECONOMIC SERVICES

DATE: 6/9/2011





**PUBLIC ENTITY/TRADING ENTITY**  
**QUARTERLY REPORT ON OUTSTANDING DEBTORS FOR THE PERIOD 00/00/11 - 00/00/11**

Types of Debt	Opening balance	No. of cases	Payments received during quarter	New accounts (debts) raised	Amounts written-off during quarter	Interest accrued on debt during the quarter	Balance at end of quarter	No. of cases	Age analysis			Details of steps taken to address outstanding debt cases. (Attach annexure if necessary, particularly if debt older than 1 year)
									120 days to 1 year	1 to 3 years	Cases > 3 years	
							R 0.00		R0.00	R0.00	R0.00	
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
							R 0.00					
<b>TOTALS</b>	R 0.00	0			R 0.00		R 0.00	0	R 0.00	R 0.00	R 0.00	

**WESTERN CAPE**

**QUARTERLY PERFORMANCE REPORTS: 2011/12 - 1<sup>st</sup> Quarter**

**Non-Sector: Entity Name**

Programme / Subprogramme / Performance Indicators	Actual output for 2010/11 as per Annual Report	Target for 2011/12 as per Annual Performance Plan (APP)	1st Quarter Planned output as per APP	1st Quarter Preliminary output	1st Quarter Actual output - validated	2nd Quarter Planned output as per APP	2nd Quarter Preliminary output	2nd Quarter Actual output - validated	3rd Quarter Planned output as per APP	3rd Quarter Preliminary output	3rd Quarter Actual output - validated	4th Quarter Planned output as per APP	4th Quarter Preliminary output	4th Quarter Actual output - validated	Preliminary output for 2011/12	Actual output for 2011/12	Actual output for 2011/12 as per Annual Report
<b>QUARTERLY OUTPUTS</b>																	
Programme 1: Xxxxx																	
1.1																	
1.2																	
Programme 2: Xxxxx																	
<b>ANNUAL OUTPUTS - NOTE: THE ANNUAL OUTPUT FOR 2011/12 SHOULD BE COMPLETED AND SUBMITTED TOGETHER WITH THE 1ST QUARTER REPORT FOR 2012/13</b>																	
Programme 1: Xxxxx																	
1.1																	
1.2																	
Programme 2: Xxxxx																	

I, ..... hereby certify that the non-financial data submitted for the current quarter is correct and gives an overview of the performance of the department.

Signed by: Chief Executive Officer .....

Date: ...../...../.....

**WESTERN CAPE**

**QUARTERLY PERFORMANCE REPORTS: 2011/**

**Non-Sector: Entity Name**

Programme / Subprogramme / Performance Indicators	1st Quarter Challenges/ Variances	1st Quarter Responses/ Reasons	2nd Quarter Challenges/ Variances	2nd Quarter Responses/ Reasons	3rd Quarter Challenges/ Variances	3rd Quarter Responses/ Reasons	4th Quarter Challenges/ Variances	4th Quarter Responses/ Reasons
<b>QUARTERLY OUTPUTS</b>								
Programme 1: Xxxxxx								
1.1								
1.2								
Programme 2: Xxxxxx								
<b>ANNUAL OUTPUTS - NOTE: THE ANNUAL O</b>								
Programme 1: Xxxxxx								
1.1								
1.2								
Programme 2: Xxxxxx								

I, .....

Signed by: Chief Executive Officer .....

Date: ...../...../.....

From: <<Public Entity name>>

Enquiries:

Telephone:

---

To: The Provincial Accountant-General

Directorate: Provincial Government Accounting Services

For Attention:

**QUARTERLY IN YEAR MONITORING (IYM) FOR PUBLIC ENTITIES TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 54 OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999 AND READ WITH TREASURY REGULATION 26.1.1.**

1. Treasury Circular /2011 dated \_\_\_\_\_2011 has reference.
2. Attached herewith please find the certificates of compliance (Annexures E - I) to the Financial Management Performance Indicators for the quarter \_\_\_\_\_.

\_\_\_\_\_  
**Chief Financial Officer / Delegated Official**

\_\_\_\_\_  
**Date**

**ANNEXURE I**

**Public Entity :**

**Reporting period:**

**ISSUES CONTAINED IN AUDIT REPORTS (A-G Report, Management letter, Internal and External Audit Report)**

AUDIT REPORT DESCRIPTION	AUDIT FINDING	RESPONSE BY ENTITY	AUDIT FINDING RATING	ACTIONS PLANNED/TAKEN	PROGRESS TO DATE	RESPONSIBLE PERSON

Information verified to be an accurate and true reflection:

\_\_\_\_\_  
CHIEF FINANCIAL OFFICER / DELEGATED OFFICIAL

DATE: