



# Audit File Checklist

## 2023/24

Topic	Page
General	5
<b>PRIMARY INFORMATION</b>	5
<b>Appropriation Statement</b>	5
Annual Appropriation	5
Conditional grants	5
<b>Statement of Financial Performance and notes</b>	
Departmental Revenue	5
Aid Assistance	6
Gifts and donations received	6
<b>Expenditure:</b>	6
Compensation of employees	6
Goods and Services	6
Interest and Rent on Land	7
Interest	7
Rent on Land	7
Payment for Financial Assets	7
Theft and losses	7
Loss register	7
Debt written-off	7
Transfers and Subsidies	7
<b>Expenditure for Capital assets:</b>	
Tangible Capital Assets	8
Software and Other Tangible Assets	8
Finance lease expenditure included in Capital expenditure	8
<b>Reconciliation of Net Surplus/Deficit for the year</b>	
Voted funds	8
Departmental Revenue	8
<b>Statement of Financial Position</b>	8
<b>Assets</b>	8
Cash and Cash Equivalents	8
Prepayments and Advances	9
Advances paid to staff or other departments	9
Receivables	9
Suspense Accounts	10
Investments	10

<b>Liabilities</b>	
Voted funds to be surrendered to Revenue Fund	10
Departmental Revenue to be surrendered to Revenue Fund	11
Bank overdraft	11
Payables	11
Aid Assistance Repayable	11
Aid Assistance Unutilised	11
<b>Statement of Changes in Net Assets</b>	
Capitalisation Reserve	11
Recoverable Revenue	11
<b>SECONDARY INFORMATION</b>	
Contingent liabilities and assets	12
Contingent liabilities	12
Housing loan guarantees	12
Contingent assets	12
Capital Commitments	12
Accruals and payables not recognised	13
Employee benefits	13
Leave pay provision	13
Lease Commitments	13
GG vehicle finance lease commitments	13
Accrued Departmental Revenue	13
Irregular Expenditure	13
Fruitless and Wasteful Expenditure	13
Unauthorised Expenditure	13
Related Party Transactions	14
Key Management Personnel	14
Public Private Partnerships	14
Impairment	14
Provisions	14
Non-adjusting events after reporting date	14
<b>Assets movable and immovable:</b>	
Major and minor tangible and intangible assets	15
Inventory	15
<b>Other Disclosure information:</b>	
Agent-principal arrangement	15
Change in accounting estimate	16
Prior period errors (As covered in the respective notes)	16

Transfer of Functions	16
Mergers	16
Statement of Conditional Grants received	16
Statement of Conditional Grants paid to the provinces	16
Statement of Conditional Grants paid to the Municipalities	16
BBBEE Performance	17
Natural Disaster or Relief Expenditure	17
<b>(Annexure 1A to Annexure 12)</b>	17 – 19

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>GENERAL</b>		
1. The audit file should follow the sequence of the IFS/AFS and be clearly indexed accordingly. All supporting documentation must be clearly totalled/linked to the amount disclosed in the IFS/AFS.		
2. A trial balance must be provided based on the following criteria: totals on Fund 2 for mapping purposes and for the Appropriation Statement balancing to economic classification per Item level 4 for the AFS Template and AFS Word balancing to economic classification per Item level 3.		
3. Changes to the comparatives to be substantiated and referenced to supporting documentation, the relevant line items, statements and disclosure notes affected. Corresponding Prior Period Errors to be disclosed.		
4. Primary information recognised in the IFS/AFS must agree to BAS.		
5. A list of any foreign exchange transactions incurred for the reporting period under review (if applicable).		
<b>PRIMARY INFORMATION</b>		
<b>APPROPRIATION STATEMENT (Not applicable to Interim Financial Statements)</b>		
<b>Note 1.1 Annual Appropriation</b>		
6. The adjusted budget for the year ended 31 March compared to the actual expenditure. Explanations to be provided for variances between actual and budgeted numbers greater than 2 per cent in the notes to the Appropriation Statement.		
7. Information relating to the Appropriation Statement should be provided in terms of the AFS Specimen.		
<b>Note 1.2 Conditional grants</b>		
8. A schedule of conditional grants received and transferred to agencies/institutions/departments during 1 April to 31 March as well as the balance of unspent grants. Information on how the unspent conditional grant/funding will be treated should also be included. This information must agree to the applicable annexures.		
<b>STATEMENT OF FINANCIAL PERFORMANCE</b>		
<b>Note 3 Departmental Revenue</b>		
9. Information relating to revenue to be provided:		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<ul style="list-style-type: none"> <li>● First receipt number, deposit number and last receipt, deposit numbers issued for the period 1 April to 31 March.</li> <li>● All pending receipts have been allocated.</li> <li>● All cashiers have been appointed in writing.</li> <li>● Revenue exception accounts cleared.</li> <li>● Amount deducted of own funds appropriated from total revenue should agree and be confirmed to (Budget Blue Book).</li> <li>● Tax revenue collected to be paid over to the Provincial Revenue Fund Note 3.7 Cash received not recognised (Not included in the main note) that agree to the IFS/AFS amount.</li> <li>● Supporting documentation to funds paid over to the PRF</li> </ul>		
<b>Note 3.6.1 Donations received in-kind (not included in the main note)</b>		
10. Provide a list of all Transfers received in-kind in <b>Note 3.6.1</b> Donations received in-kind (not included in the main note) to the IFS/AFS substantiated by supporting documentation.		
<b>Note 4 Aid Assistance Local &amp; Foreign</b>		
11. A schedule of all local and foreign aid assistance received, agreed to the annexure 11 in the IFS/AFS.		
12. Supporting documentation to include agreements with donors, relevant PT/AO/Cabinet approvals as well as a schedule of all payments based on BAS reports (See Illustrative Guide on Aid Assistance).		
<b>Note 4.5 Gifts and donations received</b>		
13. A register of cash gifts and donations received during the period 1 April to 31 March must be provided, agreed to the <b>Note 4.5</b> Donations received in kind (not included in the main note) and <b>annexure 1H</b> in the IFS/AFS.		
<b>Expenditure</b>		
<b>Note 5 Compensation of employees</b>		
14. BAS/KITSO Reports and listing which balances/agrees to the notes in IFS/AFS.		
15. Reconciliation between BAS and PERSAL to be provided at year-end. Supporting documentation for all reconciling items on the BAS/PERSAL reconciliation to be made available.		
16. Provide supporting documentation in respect of the number of employees and calculations which agree to the note in the IFS/AFS.		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
17. Evidence of Tax reconciliations for the tax year to be provided. (Not required for IFS).		
<b>Note 6 Goods and Services</b>		
18. A BAS expenditure report and a detailed list of goods and services payments made from 1 April to 31 March that agrees to the trial balance and the annexures in the IFS/AFS. 19. Provide a list of Remuneration of members of a commission or committee (Included in Consultants: Business and advisory services) in <b>Note 6.9</b> to the IFS/AFS.		
<b>Note 7 Interest and Rent on Land</b>		
<b>Interest</b>		
20. Supporting documentation relating to interest paid for the reporting period.		
<b>Rent on Land</b>		
21. A register of rental agreements and all supporting information used to compile the IFS/AFS.		
22. Expenditure to be reconciled to the disclosure note on operating leases for the reporting period.		
<b>Note 8 Payment for Financial Assets</b>		
<b>Theft and losses</b>		
23. A list of all theft and losses/bad debts that were approved for write-off must be provided and agreed to the trial balance.		
<b>Loss register</b>		
24. Provide a Loss Control Register reference for approved write-offs for the period 1 April to 31 March.		
<b>Note 9 Transfers and Subsidies</b>		
25. A BAS expenditure report and a detailed list of transfer payments made from 1 April to 31 March that agrees to the trial balance and the annexures in the IFS/AFS.		
26. List of gifts, donations, and sponsorships made/approved during the period to be provided and agreed to the trial balance. Where donations exceed R100K, approval of the Legislature should be provided.		
27. <b>Note 9.1 Donations made in-kind (not included in the main note)</b>		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
28. Provide a list of Donations made in kind (not included in the main note) should agree to <b>Note 9.1</b> Donations made in-kind (not included in the main note) and <b>Annexure 1J</b> .		
<b>Note 10 Expenditure for Capital Assets</b>		
<b>Tangible and Intangible Capital Assets</b>		
29. Information confirming the final reconciliation of cash additions of assets to the asset registers for the reporting period.		
<b>Note 10.3 Finance lease expenditure included in Capital Expenditure</b>		
30. Information confirming the Finance lease expenditures included in Capital Expenditure to the asset registers for the reporting period.		
<b>Reconciliation of Net Surplus/Deficit for the Year</b>		
<b>Voted Funds</b>		
31. Provide supporting documentation relating to funds paid over to the PRF (See note 17) for the reporting period.		
<b>Departmental Revenue</b>		
32. Provide supporting documentation relating to funds paid over to the PRF (See note 18) for the reporting period.		
<b>STATEMENT OF FINANCIAL POSITION</b>		
<b>Assets</b>		
<b>Note 11 Cash and Cash Equivalents</b>		
33. A list of contact persons at the Bank and approved signatories of the department.		
34. Final bank reconciliation for all bank accounts be provided as signed off by the responsible officials.		
35. Provide supporting documentation for each reconciling item recorded on the bank reconciliation.		
36. Final bank statement for the reporting period of all bank accounts.		
37. Cash on hand and/or in transit, that has been included in the PMG account - include schedule of how cash is added up to the Trial Balance.		
38. Detailed calculations supporting the cash flow statements and relevant notes.		
39. Bank exception account cleared, and bank adjustment account balance explained with supporting evidence.		
<b>Note 12 Other Financial Assets</b>		



Required documentation/requirements	Reference/ page number	Responsible person & contact number
40. A list of all other financial assets that balances to the trial balance.		
<b>Note 13 Prepayments and Advances</b>		
41. Provide a listing and reconciliation of all prepayments and advances relating to payments made to non-governmental entities (prepayments) and governmental entities (advances) that agreed to the trial balance for the reporting period.		
42. Provide a listing of prepayments and advances indicating the current and non-current payments made for the period.		
<b>Advances paid to staff or other departments</b>		
43. A listing and reconciliation of all advance balances to other entities for the reporting period and/or staff members to be provided and agreed to the trial balance.		
<b>Note 13.1 Advances paid (not expensed)</b>		
44. Provide a listing of advances paid not expensed for the period.		
<b>Note 13.2 Prepayments paid (not expensed)</b>		
45. Provide a listing of prepayments paid not expensed for the period.		
<b>Note 13.3 Advances paid (expensed)</b>		
46. Provide a listing of advances paid expensed for the period.		
<b>Note 13.4 Prepayments paid (expensed)</b>		
47. Provide a listing of prepayments paid expensed for the period.		
<b>Note 14 Receivables</b>		
48. A list of all debtors for which the "In Duplum" principle applies and a schedule of calculations in terms of the BAS work around as well as reference made to the journals applicable to "adjust" these cases for the reporting period.		
49. A Schedule of the movement of receivables (debtors) as disclosed in recoverable revenue as part of the Statement of Changes in Net Assets.		
50. Staff debt report of debt deducted from PERSAL for the reporting period.		
51. Provide Statutory receivables reconciliation that agree to the trial balance.		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
52. A list of receivables balances recovered or written off as Unauthorised, Irregular or Fruitless and wasteful expenditure in the trial balance and the responsible officials dealing with them.		
53. A list of impairments identified for the reporting period with supporting documentation. Provide the calculations and assumptions used in your calculation of the impairments.		
<b>Suspense Accounts</b>		
54. A list of all suspense account that balances to the trial balance		
<b>Note 15 Investments</b>		
55. A copy of the approved investment management policy to be provided.		
56. A schedule of all investments for the reporting period including the following information: <ul style="list-style-type: none"> <li>● Opening balance</li> <li>● Additions</li> <li>● Withdrawals</li> <li>● Transfers</li> <li>● Disposals</li> <li>● Interest capitalised.</li> <li>● Matured investments</li> <li>● Income earned on investments as reconciled to interest revenue disclosed in the Statement of Financial Performance; and</li> <li>● Copy of the approved mandate of the investor.</li> </ul>		
57. A contact list of persons or entities with whom the investments are held.		
<b>Liabilities</b>		
<b>Note 17 Voted Funds to be surrendered to the Revenue Fund</b>		
58. Provide supporting documentation for Note 17: Voted Funds to be surrendered to the Revenue Fund (see net surplus/deficit).		
<b>Note 17.3 Reconciliation of unspent conditional grants</b>		
59. Provide a list of unspent conditional grants should agree to <b>Note 46</b> Conditional Grants Received.		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>Note 18 Statutory Appropriation to be surrendered to the Revenue Fund</b>		
60. Provide supporting documentation for Note 18: Statutory Appropriation to be surrendered to the Revenue Fund (see note 2 Statutory Appropriation).		
<b>Note 19 Departmental Revenue to be Surrendered to the Revenue Fund</b>		
61. Provide supporting documentation for Note 19 Departmental Revenue to be Surrendered to the Revenue Fund (see net surplus/deficit).		
<b>Note 20 Bank Overdraft</b>		
62. Bank Overdraft (see Cash and Cash Equivalents Note 11).		
<b>Note 21 Payables - current</b>		
63. A schedule of all inter-departmental balances for the reporting period.		
64. A list of other payables for the reporting period.		
<b>Note 22 Payables – non-current</b>		
65. A schedule of all non-current balances for the reporting period.		
66. A list of other payables for the reporting period.		
<b>Aid Assistance Prepayments/Receivable</b>		
67. Financial reports and supporting documentation on Aid Assistance Prepayments/Receivable for the reporting period (see note 4 Aid assistance).		
<b>Aid Assistance Repayable/Unutilised</b>		
68. Financial reports and supporting documentation Aid Assistance Repayable or Unutilised for the reporting period (see note 4 Aid assistance).		
<b>STATEMENT OF CHANGE IN NET ASSETS</b>		
<b>Capitalisation Reserve</b>		
69. Supporting documentation relating to capitalised assets and changes to the value of the capital assets for the reporting period.		
<b>Recoverable Revenue</b>		
70. Provide a listing and reconciliation of recoverable that agree to the trial balance for the reporting period.		
<b>Unauthorised Expenditure</b>		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
71. Provide a register that is reconciled against the unauthorised expenditure note for the reporting period		
<b>Unauthorised Expenditure approved Without Funding</b>		
72. Copy of the applicable Finance Act.		
73. A register (as prescribed) of all unauthorised expenditure incurred/identified from 1 April to 31 March as agreed to the trial balance.		
74. Proof of any unauthorised expenses that were approved by Parliament if applicable.		
75. Supporting documentation relating to the prior period error of Unauthorised Expenditure.		
<b>SECONDARY INFORMATION</b>		
<b>Note 25 Contingent Liabilities and Contingent Assets</b>		
<b>Note 25.1 Contingent Liabilities</b>		
76. Provide registers and reconciliations of all contingent liabilities for the reporting period that agrees to the annexure in the IFS/AFS.		
<b>Housing loan guarantees</b>		
77. PERSAL listing of housing loan guarantees for the reporting period that agrees to the annexure in the IFS/AFS.		
<b>Note 25.2 Contingent assets</b>		
78. Provide supporting documentation to substantiate the information disclosed in the IFS/AFS for the reporting period.		
<b>Note 26 Capital Commitments</b>		
79. A register of all Capital Commitments for the reporting period based on contracted agreements should be maintained and be available for audit purposes covering the following: <ul style="list-style-type: none"> <li>● Contracts.</li> <li>● Dates as applicable.</li> <li>● Value/contract price.</li> <li>● Variances on contract prices; and</li> <li>● Contract liabilities settled.</li> </ul>		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>Note 27 Accruals and payables not recognised</b>		
80. Provide register and listing of all accruals for the reporting period. 81. Provide register and listing of all payables not recognised for the reporting period.		
<b>Note 28 Employee benefits</b>		
82. PERSAL list of employees benefits for the reporting period that agree to the IFS/AFS disclosure note amounts for the following: <ul style="list-style-type: none"> <li>● Leave entitlement.</li> <li>● Service Bonus (Thirteenth cheque).</li> <li>● Performance bonus.</li> <li>● Capped leave commitments; and</li> <li>● Other, including accruals, long service awards etc.</li> </ul>		
<b>Note 29 Lease Commitments</b>		
83. Provide lease registers all lease operating and finance lease commitments for the reporting period. <ul style="list-style-type: none"> <li>● Due within a year.</li> <li>● Due 1 and 5 years; and</li> <li>● Due beyond 5 years.</li> </ul>		
84. Provide GMT reconciliation information in terms of the GG vehicle finance lease commitments for the reporting period.		
85. Lease contracts to be available.		
<b>Note 30 Accrued Departmental Revenue</b>		
86. Provide reconciliations and listing of accrued departmental revenue disclosed in IFS/AFS for the reporting period.		
<b>Note 31 Irregular Expenditure</b>		
87. Prescribed register, supporting documentation and a listing of all irregular expenditure extracted from the prescribed register for the reporting period agreeing to Note 31.		
<b>Fruitless and wasteful Expenditure</b>		
88. Prescribed register, supporting documentation, and a listing of all fruitless and wasteful expenditure for the reporting period agreeing to Note 31.		
<b>Unauthorised Expenditure</b>		
89. Prescribed register, supporting documentation, and a listing of all Unauthorised Expenditure for the reporting period agreeing to Note 31.		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>Note 32 Related Party Transactions</b>		
90. Provide information of entities under the control of the department.		
91. Provide information of officials that hold an interest in any companies contracted with for the reporting period.		
92. Schedule of information of: a) A breakdown of related party revenue into the major categories of revenue. b) A breakdown of related party expenditure into the major categories of expenditure. c) The total balances of receivables and payables that arose from related party transactions. d) The balance of loans made to/from related parties. e) A breakdown of any guarantees issued to related parties. f) A breakdown of any other contingent liabilities between the department and the related parties; and g) Disclose information about any in-kind goods or services received from or provided to a related party.		
<b>Note 33 Key Management Personnel</b>		
93. PERSAL reports and reconciliation including supporting documentation of all key management Personnel for the reporting period including Acting appointments.		
<b>Note 34 Public Private Partnerships</b>		
94. PPP agreement and any amendments as signed by all parties involved inclusive of requirements as listed in the MCS/AMD to be made available audit purpose for the reporting period.		
95. Provide listing of all payments for the reporting period.		
<b>Note 35 Impairments</b>		
96. A list of impairments identified for the reporting period with supporting documentation.		
97. Provide the calculations and assumptions used in your calculation of the impairments.		
<b>Note 36 Provision</b>		
98. A list of provisions identified included in this provision and reasons for the reporting period.		
<b>Note 37 Non-adjusting events after reporting date</b>		
99. Provide supporting documentation to vouch the non-adjusting events after reporting date for the reporting period in terms of the MCS.		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>Assets movable and immovable</b>		
<b>Notes 38 to 40 Major and minor tangible and intangible assets</b>		
100. Approved Asset Management Policy to made available for audit purpose.		
101. Final minor and major asset reconciliation for reporting period. All non-reconciling balances must be cleared by year-end and if not, explanations should be listed		
102. Transfer of assets supported by a transfer certificate signed by the transferor and acceptance acknowledged for the reporting period.		
103. Provide listing of all assets under investigation for the reporting period which agrees to note in IFS/AFS		
104. The following assets register information to be provided as for the reporting period.: <ul style="list-style-type: none"> <li>● Immovable asset register.</li> <li>● Major asset &gt;R5000; and</li> <li>● Minor asset &lt;R5000.</li> <li>● Intangible assets</li> </ul>		
105. A schedule of moveable/immoveable assets written off during for the reporting period.		
106. Supporting documentation of Movement in Capital Work-in -Progress for Movable Tangible Capital Assets., Intangible Capital Assets and Immovable Tangible Capital Assets <ul style="list-style-type: none"> <li>● This list has to agree to the asset register.</li> <li>● Supporting documentation of Payables not recognised relating to Capital Work-in -Progress.</li> </ul>		
107. Provide a listing of projects removed from Capital Work-in -Progress as a result of being stopped or abandoned for the reporting period.		
<b>Note 41 Agent-principal Arrangement</b>		
108. Where department acting as a principal: <ul style="list-style-type: none"> <li>● List of entities and total payment made to agents; and</li> <li>● Explain the nature of the agent principal arrangement.</li> </ul> 109. Where department acting as an agent for another entity: <ul style="list-style-type: none"> <li>● A reconciliation between total agency funds and disbursements made; and</li> <li>● Explain the nature of the agent principal arrangement.</li> </ul>		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>Note 42 Change in accounting estimate</b>		
110. Provide supporting documentation relating to the change in accounting estimate for the reporting period.		
<b>Note 43 Prior period errors (As covered in the respective notes)</b>		
111. Provide supporting documentation relating to the changes/correction of prior period errors information as covered in the respective notes (See Illustrative Guide on Prior Period Errors) for the reporting period.		
<b>Note 44 Inventories (Effective from date determined in a Treasury Instruction)</b>		
112. Asset management system (i.e., LOGIS) reports reflecting the opening balance, adjustments to prior year balances, additions/purchases (cash/non-cash), disposals, issues, adjustments and closing balance for the reporting period.		
113. Provide an inventory/asset count procedure document that details the procedures followed in an inventory/asset count for audit purpose for the reporting period.		
<b>Note 45 Transfer of Functions and Mergers</b>		
114. Provide supporting documents of the changes as a result of the transfer or receipt of functions (See Illustrative Guide on Transfer of Functions) for the reporting period.		
115. Provide supporting documents as a result of the merger for the reporting period.		
<b>Note 46 Statement of Conditional Grants received</b>		
116. Provide supporting documentation relating to Conditional Grants received for the reporting period.		
<b>Note 47 Statement of Conditional Grants paid to the Provinces</b>		
117. Provide supporting documentation relating to Conditional Grants paid to the Provinces for the reporting period.		
<b>Note 48 Statement of Conditional Grants and other transfers paid to the Municipalities</b>		
118. Provide supporting documentation relating to Conditional Grants paid to the Municipalities for the reporting period.		



Required documentation/requirements	Reference/ page number	Responsible person & contact number
<b>Note 49 Broad Based Black Economic Empowerment Performance</b>		
119. Provide supporting documentation relating to Broad Based Black Economic Empowerment Performance for the year (Annually).		
<b>Note 50 Natural Disaster or Relief Expenditure</b>		
120. Provide supporting documentation relating to Natural Disaster or Relief Expenditure for the reporting period.		
121. <b>ANNEXURES TO IFS/AFS (Interim and Annual Financial Statements as required)</b> <ul style="list-style-type: none"> <li>● <b>Annexure 1A:</b> Statements of Conditional Grants paid to Municipalities provide supporting documentation for the reporting period:</li> <li>● <b>Annexure 1B:</b> Statement of transfers to Departmental Agencies and Accounts provide supporting documentation for the reporting period.</li> <li>● <b>Annexure 1C:</b> Statement of Transfers to Higher Education Institutions provide supporting documentation for the reporting period.</li> <li>● <b>Annexure 1D:</b> Statement of Transfers/Subsidies to Public Corporations and Private Enterprises provide supporting documentation for the reporting period.</li> <li>● <b>Annexure 1E:</b> Statement of Transfers to Foreign Government and International Organisations provide supporting documentation for the reporting period.</li> <li>● <b>Annexure 1F:</b> Statement of Transfers to Non-Profit institutions provide supporting documentation for the reporting period; and</li> <li>● <b>Annexure 1G:</b> Statement of Transfers to Households Provide supporting documentation for the reporting period.</li> </ul>		
122. <b>Annexure 1H: Statement of Gifts, Donations and Sponsorships Received</b> Provide supporting documentation on audit file i.e., PT/Accounting Officer approval, copies of receipts, copies of agreement with donor for the reporting period.		
123. <b>Annexure 1I: Statement of Aid Assistance Received</b> Provide supporting documentation on audit file i.e., PT/Accounting Officer approval, copies of receipts, copies of agreement with donor for the reporting period.		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
<p>124. <b>Annexure 1J: Statement of Gifts, Donations and Sponsorships made, and Remissions, Refunds and Payments made as an Act of Grace</b></p> <p>Provide supporting documentation on audit file i.e., Legislature/PT or Accounting Officer approval, copies of payment information for the reporting period.</p>		
<p>125. <b>Annexure 1K: Statement of Actual Monthly Expenditure per Grant</b></p> <p>Provide information confirming that section 38(1)(j) of the PFMA complied with and relevant supporting documentation available for the reporting period.</p>		
<p>126. <b>Annexure 2A: Statement of Investments In and amounts owing by/to National/Provincial Public Entities</b> <b>Annexure 2B: Statement of Investments In and amounts owing by/to Entities.</b></p> <p>Provide supporting documentation of Statement of Investments and amounts owing by/to Entities and made available on audit file for the reporting period.</p>		
<p>127. <b>Annexure 3A: Statement of Financial Guarantees issued as at 31 March.</b> <b>Annexure 3B: Statement of Contingent Liabilities as at 31 March</b></p> <p>Provide supporting documentation of new guarantees issued and confirmations of existing guarantees and contingent liabilities available on audit file for the reporting period.</p>		
<p>128. <b>Annexure 4: Claims Recoverable</b></p> <p>Provide supporting documentation of claims recoverable and confirmations of existing claims available on audit file for the reporting period.</p>		
<p>129. <b>Annexure 5: Inter Government Payables</b></p> <p>Provide supporting documentation of inter-governmental payables and confirmations of existing payables available on audit file for the reporting period.</p>		
<p>130. <b>Annexure 6: Inventory</b></p> <p>Relevant system reports or reconciliations substantiating amounts included for the reporting period.</p>		
<p>131. <b>Annexure 7: Movement in Capital Work-in-Progress</b></p> <p>Provide supporting documentation of Movement in Capital Work-in-Progress (See note 40.1) for the reporting period.</p>		
<p>132. <b>Annexure 8A: Inter-entity advances paid (note 13)</b></p> <p>Provide supporting documentation of Inter-entity advances paid (See note 13) for the reporting period.</p>		

Required documentation/requirements	Reference/ page number	Responsible person & contact number
133. <b>Annexure 8B: Inter-entity advances received (note 21 AND note 22)</b> Provide supporting documentation of Inter-entity advances received (See note 21 AND note 22) for the reporting period.		
134. <b>Annexure 9: Immovable assets additional disclosure</b> Provide supporting documentation and detail see note 40.4 must be provided for the reporting period.		
135. <b>Annexure 10 Department of Human Settlements housing related expenditure classification</b> Provide supporting documentation and detail should be provided of Human Settlements housing related expenditure classification for the reporting period.		
136. <b>Annexure 11 Natural disaster or relief expenditure</b> Provide listing on the Natural Disaster or Relief Expenditure for the reporting period (see Note 50).		
137. <b>Annexure 12 Analysis of the Prepayments and Advances</b> Provide listing on the Analysis of the Prepayment and Advances for the reporting period (see Notes 4 and 13).		