

From:

Enquiries:

Telephone:

THE PROVINCIAL ACCOUNTANT-GENERAL  
DIRECTORATE: PROVINCIAL GOVERNANCE ACCOUNTING AND COMPLIANCE  
PROVINCIAL TREASURY

For attention:

**MONTH-END CLOSURE PROCEDURE FOR 2023/24, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT**

1. Treasury Circular No. XX/2023
2. Attached herewith please find the certificates of compliance (Annexure B-J) to the Financial Management Performance Indicators for the month and the following reconciliation certificates:
  - 2.1 BAS/LOGIS Reconciliation on Major Assets in terms of Treasury Circular 39/2007
  - 2.2 BAS/PERSAL Reconciliation in terms of Treasury Circular 23/2008
  - 2.3 BAS/LOGIS Reconciliation on Minor Assets in terms of Treasury Circular 36/2008
  - 2.4 BAS/PMG Reconciliation

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**ACCOUNTING OFFICER**

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**INITIALS AND SURNAME**

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**DATE:**

## MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
1.	<b>Financial transactions</b>			
1.1	All transactions are supported by authentic and verifiable source documents.			
1.2	All deposits and receipts have been recorded in the General Ledger of the department and reconciled.			
1.3	All departmental revenue has been paid timeously to the Provincial Revenue Fund.			
1.4	All Electronic funds transfer (EFT)/Bank credits have been recorded in the General Ledger of the department and the EFT control account reconciled.			
1.5	All reporting requirements of Division Revenue Act (DORA) have been adhered to.			
1.6	The Budget or the adjusted budget has been captured on the financial systems as per Standard Chart of Accounts (SCOA), per Programme and Sub-programme. The Budget on the financial system has been reconciled to the estimates documents.			
1.7	All journals have been recorded and authorised on the financial system of the department.			
1.8	All SCOA inconsistencies classified have been cleared.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
2.	<b>Closure dates: Annexure C</b>			
2.1	Departmental processes are aligned ensuring timeous month-end closure.			
3.	<b>Exceptions/Adjustment/Interface/Reconciliation: Annexure D</b>			
3.1	The Bank adjustment/exception account has been reconciled.			
3.2	All Bank Reconciliations have been performed and reconciling items cleared (proof documentation attached).			
3.3	All interfaces for the month have taken place reconciled.			
3.4	All LOGIS integration transactions in relation to BAS have taken place and failed transactions resubmitted.			
3.5	Reconciliations including the reporting month were compiled, reconciled and signed off by Chief Financial Officer (proof documentation attached).  BAS vs PERSAL  BAS vs PMG (Bank reconciliation)  BAS vs LOGIS (major assets – additions & revenue)  BAS vs LOGIS (minor assets – additions)			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
4.	<b>Payables and Receivables: Annexures E&amp;F</b>			
4.1	All inter-departmental balances and debts have been recorded, confirmed, reconciled and paid within the prescribed or agreed period.			
4.2	All claims received have been acknowledged within 15 working days after receipt of claim (Annexure F).			
4.3	Claims were settled within 30 days of receipt of claim.			
4.4	Submission of information to the Provincial Treasury in terms of Provincial Treasury Circular 17/2013 and 35/2014 read with National Treasury Instruction Note Number 34: Effecting payments within thirty (30) days from date of receipt of an invoice as required in terms of Treasury Regulation 8.2.3.			
5.	<b>Disallowance/Control and Suspense Accounts (Annexure G)</b>			
5.1	The sources of the transactions are readily identifiable (supported by authentic and verifiable source documentation), enabling Departments to follow-up and clear these balances within a reasonable period of time.			
5.2	Monthly reconciliation of all control or suspense accounts is performed to identify and confirm and {unconfirmed} balances as recorded in the confirmation letters issued and received.			
5.3	Amounts included in control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.			
5.4	All staff debts have been recorded and reconciled.			
5.5	Reports of uncleared items are provided to the Accounting Officer and followed up on a monthly basis by the Chief Financial Officer.			
5.6	All supporting documentation is readily available.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
6.	<b>Expenditure management : Annexures H-J</b>			
6.1	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been recorded and reported to Provincial Treasury.			
6.2	All Irregular, Fruitless & Wasteful and Unauthorised Expenditure identified have been updated in the Loss Control System.			
6.3	<b>Management of leases</b>			
6.3.1	A lease agreement register has been implemented and updated.			
6.3.2	All leases have been classified as either finance or operating leases.			
6.3.3	Finance lease payments were classified as capital expenditure.			

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**CHIEF FINANCIAL OFFICER**  
or Delegated Official

**DATE:**

**MONTH-END CLOSURE DATES FOR THE 2023/24 FINANCIAL YEAR, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT**

ACCOUNTING MONTH	CLOSURE DATES	ACTUAL CLOSURE DATES
MARCH 2023 – reporting to Vulindlela	2023/04/07 (no month/year close transaction)	
MARCH 2023 – PRELIMINARY	2023/04/28	
APRIL 2023	2023/05/08	
MAY 2023	2023/06/07	
JUNE 2023	2023/07/07	
JULY 2023	2023/08/07	
AUGUST 2023	2023/09/07	
SEPTEMBER 2023	2023/10/05	
OCTOBER 2023	2023/11/07	
NOVEMBER 2023	2023/12/07	
DECEMBER 2023	2024/01/08	
JANUARY 2024	2024/02/07	
FEBRUARY 2024	2024/03/07	
MARCH 2024 - Reporting to Vulindlela	2024/04/05 (no month/year close transaction)	
MARCH 2024 – PRELIMINARY	2024/04/29	

- i) The dates reflect close of business for that day.
- ii) The dates are the latest possible closure date; however, departments are encouraged to enhance their internal procedures to close earlier.
- iii) **Departments to indicate the actual date of closure for that particular month in column three (3).**
- iv) Please note for BAS Departments:

The PRELIMINARY close for March must be dealt with in accordance with the prescripts as detailed in **BAS Notice 01 of 2021**.

## INTERFACES WITH BAS

DEPARTMENT	BAS INTERFACES						
	PERSAL	HOUSING DEBTORS (applicable to <i>Housing &amp; Local Government</i> only)	MEDSAS (applicable to <i>Health</i> only)	SISPRO (applicable to <i>Health</i> only)	E-WORKS (applicable to <i>Transport &amp; PublicWorks</i> only)	PMG	TELKOM
Premier: Western Cape	(date)					(date)	
Provincial Parliament	(date)					(date)	
Provincial Treasury	(date)					(date)	
Community Safety	(date)					(date)	
Education	(date)					(date)	
Health	(date)		(date)	(date)		(date)	
Social Development	(date)					(date)	
Human Settlements	(date)	(date)				(date)	
Environmental Affairs and Development Planning	(date)					(date)	
Transport and Public Works	(date)				(date)	(date)	
Agriculture	(date)					(date)	(date)
Economic Development and Tourism	(date)					(date)	
Cultural Affairs and Sport	(date)					(date)	
Local Government	(date)						

**Information of interfaces that did not take place or which have not been reconciled:**

Interface description:

Previous reporting months:

Reconciliation:

Reason/s:

Financial implications :

Expenditure/Revenue not allocated: R \_\_\_\_\_

Remedial steps taken:

**Note :** The above information to be submitted separately for every interface that did not take place.

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**DATE:**

**INTER-DEPARTMENTAL RECEIVABLES**

Month: \_\_\_\_\_

<b>Receivables</b>		
<b>Inter-Departmental (Provincial)</b>	<b>Balance R'000</b>	<b>Follow up on claims older than 90 days</b>
<b>Inter-Governmental (National)</b>	<b>Balance R'000</b>	<b>Follow up on claims older than 90 days</b>

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## INTER-DEPARTMENTAL PAYABLES

Month: \_\_\_\_\_

<b>Payables</b>		
<b>Inter-Departmental (Provincial)</b>	<b>Balance R'000</b>	<b>Follow up on outstanding claims older the 30 days after date of receipt of claim</b>
<b>Inter-Governmental (National)</b>	<b>Balance R'000</b>	<b>Follow up on outstanding claims older the 30days after date of receipt of claim</b>

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REPORT ON BALANCES IN DISALLOWANCE/CONTROL/SUSPENSE ACCOUNTS TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 17, SUBSECTION 17.1 OF THE TREASURY REGULATION FOR THE REPORTING MONTH

		Month Closing balance	Month Closing balance	Month Closing balance
<b>A</b>	<b>Accounts that must be zero: month and year end</b>	<b>R</b>	<b>R</b>	<b>R</b>
	Bank exception Account Conversion Control Account Debt Receipt Control Account Debt Suspense Account Debt Transfer Account Erroneous Persal Cheque cancel Fund Requisition Account Inter Responsibility Account PMG Schedules Receipt Pending Control Acct Sal: Persal Interface Account Telephone exception Account Transport Exception Account Unallocated Cancel Receipts			
<b>B</b>	<b>Only report the balances of those accounts that include transactions older than 90 days; provide split between less than and more than 90 days</b>	<b>R</b>	<b>R</b>	<b>R</b>
	<b>Account name:</b> Transactions less than 90 days Transactions older than 90 days  <b>Total = Trail Balance</b>			

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