

Reference number: RCS/C.6

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO 13/2021

THE PREMIER

THE MINISTER OF AGRICULTURE

THE MINISTER OF COMMUNITY SAFETY

THE MINISTER OF CULTURAL AFFAIRS AND SPORT

THE MINISTER OF EDUCATION

THE MINISTER OF FINANCE AND ECONOMIC OPPORTUNITIES

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

THE EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER D MAYNIER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (MINISTER A BREDELL)

THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER D MAYNIER)

THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER D MAYNIER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: WESTERN CAPE HERITAGE (MINISTER A MARAIS)

THE EXECUTIVE AUTHORITY: CASIDRA (MINISTER IH MEYER)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER A FRITZ)

THE ACCOUNTING OFFICER: VOTE 1: PREMIER (DR H MALILA)

THE ACCOUNTING OFFICER: VOTE 2: PROVINCIAL PARLIAMENT (MR R ADAMS)

THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MR D SAVAGE)

THE ACCOUNTING OFFICER: VOTE 4: COMMUNITY SAFETY (ADV. Y PILLAY)

THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR B WALTERS)

THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR K CLOETE)

THE ACCOUNTING OFFICER: VOTE 7: SOCIAL DEVELOPMENT (DR R MACDONALD)

THE ACCOUNTING OFFICER: VOTE 8: HUMAN SETTLEMENTS (MS J SAMSON)

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 (DR M SEBOPETSA)

THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)

THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR G REDMAN) (ACTING)

THE ACCOUNTING OFFICER: VOTE 14: LOCAL GOVERNMENT (MR G PAULSE)

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 (MS A SMIT)

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 S KAYE)

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 A GAFFOOR) (ACTING)

THE CHIEF FINANCIAL OFFICER: VOTE 10: TRANSPORT AND PUBLIC WORKS (ADV. C SMITH)

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)

For information

THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MR D LAKAY)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD
 THE ACCOUNTING AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR M SPICER)
 THE ACCOUNTING AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (DR J STEGMANN)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MS J MOLELEKI)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MS J MOLELEKI)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE HERITAGE (MR M DLAMUKA)
 THE ACCOUNTING AUTHORITY: CASIDRA (MR A MOOS)
 THE ACCOUNTING AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (ADV. T SIDAKI)
 THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
 THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (DR R OMAR)
 THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MR T HARRIS)
 THE CHIEF EXECUTIVE OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (MS K BEUKES)
 THE CHIEF EXECUTIVE OFFICER: CASIDRA (MR S SYMINGTON)
 THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (ADV. L PETERSEN) (ACTING)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MS Z SIWA)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (MR M BHAYAT)
 THE CHIEF FINANCIAL OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MS K ZAMA)
 THE CHIEF FINANCIAL OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (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 (MR S GCWABE)
 THE DIRECTOR: GOVERNMENT MOTOR TRANSPORT (MR R WIGGILL)
 THE HEAD OFFICIAL: PROVINCIAL TREASURY (MR D SAVAGE)
 THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (DR R HAVEMANN)
 THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MS J GANTANA)
 THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR M BOOYSEN) (ACTING)
 THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (DR R HAVEMANN) (PRO TEM)
 THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)
 THE CHIEF DIRECTOR: ASSET MANAGEMENT (MR I SMITH)
 THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE AND ACCOUNTING (MR A HARDIEN)
 THE CHIEF FINANCIAL OFFICER (MS A SMIT)
 THE HEAD: OFFICE OF THE FINANCE MINISTRY (MS C GREEN)
 THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)
 THE DIRECTOR: FINANCIAL GOVERNANCE (MS M VAN NIEKERK)
 THE DIRECTOR: FISCAL POLICY (DR N NLEYA)
 THE DIRECTOR: INFRASTRUCTURE (MR K LANGENHOVEN)
 THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)
 THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MS N RINQUEST) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR C MAPEYI)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR S KENYON) (PRO TEM)
 THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR EJ JOHANNES) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
 THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS A ABOO)
 THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE) (ACTING)
 THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK)
 THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS N EBRAHIM)
 THE DIRECTOR: STRATEGIC AND OPERATIONAL MANAGEMENT SUPPORT (MS N ISMAIL)
 THE DIRECTOR: SUPPORTING AND INTERLINKED FINANCIAL SYSTEMS (MR A MAZOMBA)
 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 2020/21 ANNUAL REPORT PROCESS

PURPOSE

1. To provide Accounting Officers, Accounting Authorities and Chief Financial Officers with a Programme and Guide in respect of the 2020/21 Annual Report process, inclusive of the Annual Financial Statements. This circular relates to all Treasury and other circulars issued which affects the process for the preparation of the 2020/21 Annual Report and communicates the key submission dates and responsibilities toward the completion and submission of the 2020/21 Annual Report.

2. The 2020/21 Annual Financial Statements (AFS) and Annual Report Programme for Departments and Public Entities are attached to the circular (Appendix A). Templates and formats for use in the preparation of the Annual Report are included as part of the Annual Report Guide for Departments and Public Entities, which is also attached to the circular. (Appendix B1, B2 and Annexures A to D).

DISCUSSION

3. The National Treasury Annual Report Guide provides guidance on the non-financial information requirements of the annual report, i.e. all sections of the annual report except the Annual Financial Statements. The AFS section is contained in the Modified Cash Standard, Accounting Manual for Departments and the AFS Specimen. Adherence to the principles of the MCS, AFS specimen and format of these Guidelines aim to enhance departments' coverage of all aspects of their activities and aim to promote the ease of reference and comparison for users of the annual report.
4. Please note that National Treasury has updated the Annual Report Guide for departments and entities and has published it on the OAG website.

[Office of the Accountant-General](#)> [Publications](#)>[20. Annual Report Guide](#)>

Title: "Dept Annual Report Guide March 2021" and ""Public Entities AR Guide March 2021"

5. The current Annual Report Guide of March 2021, Part C: Governance section indicates the information which needs to be completed for the annual report itself.
6. Provincial Departments and Public Entities should draft their reports, using the available Guidelines. The following annexures are included in the Annual Report Guides and attached to this circular. (Annexure A to D)

ANNUAL REPORT GUIDES FOR PROVINCIAL DEPARTMENTS AND PUBLIC ENTITIES	
PROVINCIAL DEPARTMENTS	PUBLIC ENTITIES
Annual Report Guide for National and Provincial Departments, March 2021	Annual Report Guide for Schedule 3A and 3C Public Entities, March 2021
Annexure A: Statement of Responsibility and Confirmation of Accuracy	Annexure A: Statement of Responsibility and Confirmation of Accuracy
Annexure B: Report of the Audit Committee	Annexure B: Report of the Audit Committee
Annexure C: Department AR Specimen	Annexure C: Public Entity AR Specimen
Annexure D: Reporting template for departments in terms of section 13(g)(1) of the BBBEE Act 53 of 2003 as amended by act 46 of 2013	Annexure D: Reporting template for public entities in terms of section 13(g)(1) of the BBBEE Act 53 of 2003 as amended by act 46 of 2013

7. The Departmental and Public Entity *Guides for the Preparation of the Annual Report* for the year ended 31 March 2021, 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

Points to note

8. **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.
9. The Provincial Treasury: Provincial Government Budget Office will provide guidance to departments and entities on **Part A: General Information**. **Part A** queries may be directed to Mr. Jonathan Hendricks. 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 formats is provided in the Guide. In addition to the Guide, it is recommended that the Report of the Accounting Officer also includes information on steps taken to ensure compliance with cost containment measures.
10. The Department of the Premier, Directorate: Provincial Programme Performance, provides guidance and advice on **non-financial performance information as captured and signed off in the electronic Quarterly Performance System (eQPRS)**. **This quality performance data must be reflected in Part B** of the Annual Report. A working session with departments and public entities (internal control and M&E staff) will be facilitated to guide the process on the internal assessment required to improve the quality and use of the relevant performance data for the purpose of the Annual Report 2020/21. Mr. Jacques Barnard and Ms. Ilse Pretorius will lead this process and communicate timeously.
11. Directorate Process Design and Improvement: Departmental assistance provided in respect of **compiling Service Delivery Improvement Plans for Part B** of the Annual Report, so-doing ensuring compliance with the requirements of the Public Service Regulations of 2016. The contact persons are Mr. Neil De Kock, Mr. Brian Opperman or Ms. Porcha Engelbrecht.
12. The **Auditor-General's Report on Predetermined Objectives** falls within **Part B: Performance Information** of the Annual Report. In order to ensure compliance regarding the disclosure of information, reference must be made to the paragraph in the AGSA's Report, entitled 'Reporting on other legal and regulatory requirements' as reported within **Part E** (Annual Financial Statements) of the Annual Report.
13. **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 the achievement of outputs.
14. The Finance section needs to note the summary of departmental receipts, payments and all transfers including entities. The information needs to reflect the summary of departmental receipts, payments and all transfers, including transfer made to entities. More specifically, information regarding Conditional Grants and Donor Funding should be presented in a tabular format. This information needs to agree with the financial information provided in the Annual Financial Statements.

15. All departments and public entities must ensure that the validated non-financial performance data for 2020/21 is recorded correctly in Part B of the draft Annual Report, as formally signed off on the eQPRS prior to submission on 31 May 2021 to the Auditor-General. Departments and public entities are therefore requested to submit Part A: General Information of the draft Annual Report on **18 May 2021**:
- a. Part A: Mr. Jonathan Hendricks at e-mail:
BudgetOffice.ProvincialTreasury@westerncape.gov.za
 - b. Part B: Mr. Jacques Barnard: BizPerformance@westerncape.gov.za
Ms. Porcha Engelbrecht: Porcha.Engelbrecht@westerncape.gov.za
Neil De Kock: Neil.deKock@westerncape.gov.za
Mr. Brian Opperman: Brian.Opperman@westerncape.gov.za
16. The validated 4th Quarterly Performance Report including pre-audited numbers for 2020/21 is to be captured on the eQPRS by **10 May 2021**.
17. To ensure the consistency of the information contained in the eQPRS with the information in Part B: Performance data, departments and public entities are requested to factor in the commentary provided by the Department of the Premier and make the required amendments on the eQPRS by **28 May 2021**.
18. **Part C: Governance** deals with several governance issues including, amongst others, risk management, fraud and corruption, portfolio committees, audit committees, audit committee reports and the B-BBEE Compliance Performance Information. Various tables are provided to assist departments in completing this part of the annual report. Due to the nature of governance and the required information in this section, some information must be provided by the departments themselves whilst the Branch Corporate Assurance in the Department of the Premier will provide the rest to Accounting Officers.
19. The **Branch Corporate Assurance** will provide information to enable departments to complete Sections 2, 3, 11 and 12 of Part C. These inputs will be provided to Accounting Officers by **30 April 2021**.
20. Although Section 12 of **Part C (Audit Committee Report)** is coordinated 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.
21. **Part D: Human Resource Management** is coordinated by **Corporate Services Centre** (within the Department of the Premier). It should be noted that although the CSC compiles Part D, departments will also be required to take responsibility for the accuracy of the information.
22. The Directorate Policy and Planning within the Department of the Premier will coordinate this section, in conjunction with input from various role-players within the CSC and a representative of provincial departments. The first draft of Part D will be submitted to provincial departments by **12 May 2021**. The templates to be used for 2020/21 remain similar to the templates of the prior year. Specific queries regarding the completion of the templates should be directed to Ms. Liezel Barron or Mr Warren Wilson.

23. For Departments, the Principles and Guidance relating to the completion of **Part E: Financial Information** on the AFS is contained in the Modified Cash Standard, Accounting Manual for Departments and the AFS Specimen. The specific documents can be accessed on the National Treasury (Office of the Accountant-General) website:
https://oag.treasury.gov.za/Publications/Annual_Financial_Statements/National_and_Provincial_Departments
24. Public Entities must comply with the GRAP Reporting Framework for 2020/21 as contained in Directive 5 issued by the Accounting Standards Board.
25. To improve the accuracy and quality of information in the 2020/21 AFS, the Provincial Treasury (Directorate Provincial Government Accounting) issued financial year-end guidance in Treasury Circular No. 7 of 2021 for Departments and Treasury Circular No. 8 of 2021 for Public Entities. Departments and Public Entities are requested to submit their draft AFS on or before **Monday, 17 May 2021** for Provincial Treasury to review the AFS before final submission by the department/entity to the Auditor General on **31 May 2021**.
26. Other circulars relevant to the Annual Report process include:
- DG Circular No. 13 of 2021 dated 12 March 2021 (Compilation of HR Oversight Reports, Part D of the Annual Report 2020/2021).
 - Provincial Treasury Circular No. 6 of 2021 dated 04 March 2021 (Audit Information Files: 2019/20 Annual Financial Statements).
 - Provincial Treasury Circular No. 7 of 2021 dated 30 March 2021 and Treasury Circular No. 8 of 2021 dated 2 April 2021. (Guidelines: 2020/21 Book Closure and Annual Financial Statements – departments and public entities).

Submission of the draft Annual Report

27. In accordance with the National Treasury *Guide for the Annual Report Guide*, departments and public entities must submit the draft Annual Report, including the information on predetermined objectives, to the Auditor-General by **31 May 2021**. 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).
28. As per the NT Annual Report 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 also confirms that the Annual Report has been prepared in accordance with specified guidelines, frameworks and standards prescribed by the National Treasury.
29. The submission of printed and electronic copies of the Draft Annual Reports to be provided before or on the specified dates to the relevant stakeholders which include:
- The Auditor-General of South Africa (Mr. Gavin van der Hoven)
e-mail: gavinvdh@agsa.co.za or Tel (021) 528-4113

Provincial Treasury: Business Information and Data Management (Mr. Paul Pienaar)
e-mail: Paul.Pienaar@westerncape.gov.za or Tel (021) 483-5618

Submission of the Final Annual Reports

30. On **30 September 2021**, printed and electronic copies of the Final Annual Reports are to be submitted to the following institutions:
- Provincial Parliament (Ms. J Glass)
e-mail: JGlass@wcpp.gov.za

(15 printed copies and an electronic copy, as indicated in the Directive iro Tabling of Statutory documents issued 15 February 2021)
 - The Auditor-General of South Africa (Mr. Gavin van der Hoven)
e-mail: gavinvdh@agsa.co.za or Tel (021) 528-4113

(10 printed copies and an electronic copy)
 - Provincial Treasury: Business Information and Data Management (Mr. Paul Pienaar)
e-mail: Paul.Pienaar@westerncape.gov.za or Tel (021) 483-5618

(5 printed copies and an electronic copy)

FURTHER INFORMATION OR ASSISTANCE

31. 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	E-mail address
Section 1: Introduction	Ms Adila Aboo	PT: Financial Governance and Accounting	Adila.Aboo@westerncape.gov.za
Part A: General Information	Mr Jonathan Hendricks	PT: Provincial Government Budget Office	Jonathan.Hendricks@westerncape.gov.za
Part B: Performance Information (eQRPS)	Mr Jacques Barnard,	DotP: Provincial Programme and Project Performance	Jacques.Barnard@westerncape.gov.za
Part B: Service Delivery Improvement Plans	Ms Porcha Engelbrecht Mr Neil De Kock Mr Brian Opperman	DotP: Process Design and Improvement	Porcha.Engelbrecht@westerncape.gov.za Neil.DeKock@westerncape.gov.za Brian.Opperman@westerncape.gov.za
Part B: Transfer Payments	Ms Analiese Pick	PT: Provincial Government Finance (Expenditure Man.)	Analiese.Pick@westerncape.gov.za
Part B: Conditional Grants and Revenue Collection for Public Entities	Mr Ndodana Nleya	PT: Fiscal Policy	Ndodana.Nleya@westerncape.gov.za
Part B: Donor Funds	Mr. Ndodana Nleya	PT: Fiscal Policy	Ndodana.Nleya@westerncape.gov.za

Section of Annual Report	Name	Designation	E-mail address
Part B: Capital Investments (Infrastructure enquiries)	Mr. Klaas Langenhoven	PT: Infrastructure	Klaas.Langenhoven@westerncape.gov.za
Part B: Capital Investments (Accounting enquiries)	Ms Adila Aboo	PT: Financial Governance and Accounting	Adila.Aboo@westerncape.gov.za
Part C: Governance (relevant sections as per paragraph 13)	Ms Henriette Robson	DotP: Branch Corporate Assurance	Henriette.Robson@westerncape.gov.za
Part D: Human Resources Management	Ms. Liezel Barron Mr Warren Wilson	DotP: Corporate Services Centre	Liezel.Barron@westerncape.gov.za Warren.Wilson@westerncape.gov.za
Part E: Financial Information	Ms Adila Aboo	PT: Provincial Government Accounting and Compliance	Adila.Aboo@westerncape.gov.za



MS J GANTANA

DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT

DATE: 28 April 2021

2020/21 AFS AND ANNUAL REPORT PROGRAMME:

PROVINCIAL DEPARTMENTS AND ENTITIES

(PUBLIC/TRADING ENTITIES AND BUSINESS ENTERPRISES)

ACTIVITY	DATE	RESPONSIBILITY
1. The Provincial Treasury Circular No. 7 of 2021 dated 30 March 2021 and Treasury Circular No. 8 of 2021 dated 2 April 2021. (Guidelines: 2020/21 Book Closure and Annual Financial Statements - departments)	30/03/2021 & 02/04/2021	PT: Provincial Government Accounting and Compliance
2. Comparative 2020/21 AFS information submitted to PT: Provincial Government Accounting and Compliance (Electronic copy of Excel template).	31/03/2021 & 30/04/2021	Accounting Officer
3. Part D (People Management Oversight) of the Annual Report template to be populated	12/04/2021 – 12/05/2021	People Management
4. Treasury Circular No.13/2021 on the Annual Report Process issued/distributed covering: <ul style="list-style-type: none"> ● Programme for the 2020/21 Annual Report ● Related timelines and submission schedule ● Distribution (copies) 	28/04/2021	PT: Provincial Government Accounting and Compliance
5. 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 Provincial Departments and Public Entities	PT: Provincial Government Accounting and Compliance
6. Provincial Departments and Public Entities must capture the Pre-audit QPR information for 2020/21 in the eQPRS and formally sign off by the HOD/CEO as per the communicated roadmap dates shared by CD SMI.	10/05/2021	Accounting Officer
7. Information dissemination to enable Departments to complete Sections 2, 3, 11 and 12 of Part C. (Inputs provided to Accounting Officers)	30/04/2021	DotP: Branch Corporate Assurance
8. First draft of Part D submitted by CSC to client departments for review	12/05/2021	DotP: Policy and Planning
9. Provincial Departments and Public Entities attend to any comments in the eQPRS from DotP and National for the 2020/21 FY Pre-audit QPR information. <ul style="list-style-type: none"> ● Amendments to be made on the EQPRS 	28/05/2021	Accounting Officer

ACTIVITY	DATE	RESPONSIBILITY
10. Consulted Part D is forwarded from CSC to client departments for inclusion into the Annual Report	26/05/2021 – 28/05/2021	DotP: Policy and Planning
11. Departments and Entities to submit Part A of the draft Annual Reports to Provincial Treasury for a cursory review before submitting to AGSA by 30 June 2021. PT: BudgetOffice.ProvincialTreasury@westerncape.gov.za	18/05/2021	Accounting Officer
12. Draft 2020/21 AFS (electronic copy) submitted to the Provincial Treasury to improve the accuracy and quality of information (prior to final submission to the Auditor-General on 31 May 2021)	19/05/2021	Accounting Officer/ Accounting Authority
13. Departments/Entities submit AFS 2020/21 electronic copy in Excel format to PT: Provincial Government Accounting and Compliance	31/05/2021	Accounting Officer/ Accounting Authority
14. Provincial Revenue Fund to submit AFS 2020/21 to PT: Provincial Government Accounting and Compliance to compile Consolidated AFS of Departments.	31/05/2021	PT: Fiscal Policy Directorate (Cash Management)
15. AFS submitted to Auditor-General and PT: Provincial Government Accounting and Compliance electronic copy of Excel and Word on CD and 3 hard copies).	31/05/2021	Accounting Officer (Confirmation certificate to be signed by the Accounting Officer)
16. PT: Provincial Government Accounting and Compliance coordinate and submit unaudited financial statements of Departments and Entities to National Treasury.	31/05/2021	PT: Provincial Government Accounting and Compliance
17. Accounting Officer/Accounting Authority to submit copies (printed and electronic) of draft Annual Reports, inclusive of the Performance information and the draft Report from the Audit committee, with Covering letter to: <ul style="list-style-type: none"> ● The Auditor-General (Mr G van der Hoven) ● PT: Business Information and Data Management (Mr PP Pienaar) ● Respective MECs 	31/05/2021	Accounting Officer/ Accounting Authority
18. Audited AFS submitted to PT: Provincial Government Accounting and Compliance for consolidation in both Excel and Word formats <ul style="list-style-type: none"> ● 3 Hard copies and the word-version must be stamped by AGSA and external confirmation certificate from AGSA to confirm review of AFS Excel template. ● Electronic copy of Excel and Word on CD PT: Provincial Government Accounting and Compliance) 	31/08/2021 <i>(Subject to audit reports issued by the AG)</i>	Accounting Officer
19. Coordinate and submit audited financial statements of Provincial Departments and Public Entities to National Treasury.	31/08/2021 <i>(Subject to audit reports issued by the AG)</i>	PT: Provincial Government Accounting and Compliance
20. PRF statements reconciled with the Audited Statements of the Departments, submitted to Auditor-General.	07/09/2021 7 days after final audit reports are issued by the AG	PT: Fiscal Policy Directorate (Cash Management)

ACTIVITY	DATE	RESPONSIBILITY
21. Submission of final ACFS (audited figures) to the Auditor-General	7 days after final audit reports are issued by the AG (<i>Subject to audited AFS of entities, departments and PRF received</i>)	PT: Provincial Government Accounting and Compliance
22. Submission of printed Annual Reports, inclusive of audited AFS and Auditor General Report, to the: <ul style="list-style-type: none"> ● Executive authority (1 hard copy); ● Auditor-General (10 hard copies); and ● Provincial Treasury (10 hard copies and electronic copy) must be submitted to PT: Business Information and Data Management. ● 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 10 final copies to Provincial Treasury and 10 final copies to the Auditor-General on 28 September 2021 for tabling end of September. 	31/08/2021	Accounting Officer/ Accounting Authority
23. Submission of 5 hard copies of the signed version of the Annual Report to National Treasury including electronic versions.	30/09/2021	PT: Business Information and Data Management
24. Annual Reports: Submit 15 printed copies to Provincial Parliament along with an accompanying letter in accordance with language policy	30/09/2021	Executive Authority Provincial Minister and Speaker Tabling Accounting Officer Accounting Authority
25. Submit any outstanding printed versions and final electronic copy to the Provincial Parliament (15 copies), PT: Business Information and Data Management (10 printed copies); CD Strategic Management Information (DotP) (electronic copies); and to the Auditor-General (10 printed copies).	28/10/2021	Accounting Officer/ Accounting Authority
26. Tabling of Annual Reports	30/09/2021	Provincial Parliament
27. PT, CSC and CA information session to Standing Committees.	October 2021	PT: Provincial Government Accounting and Compliance Department of the Premier: Corporate Assurance Department of the Premier: Corporate Services (HR) PT: Accounting PT: Budget Office
28. Tabling ACFS in Provincial Parliament	31/10/2021	The Minister of Finance
29. Standing Committees – Annual Reports, Annual Financial Statements and Oversight Review	October/ November 2021 (as scheduled)	PT DotP (CSC)

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