



Reference number: RCS/C.6

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO 10 of 2024

THE PREMIER

THE MINISTER OF AGRICULTURE

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 INFRASTRUCTURE

THE MINISTER OF LOCAL GOVERNMENT, ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING

THE MINISTER OF MOBILITY

THE MINISTER OF POLICE OVERSIGHT AND COMMUNITY SAFETY

THE MINISTER OF SOCIAL DEVELOPMENT

THE SPEAKER: PROVINCIAL PARLIAMENT

THE DEPUTY SPEAKER: PROVINCIAL PARLIAMENT

THE EXECUTIVE AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MINISTER M WENGER)

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

THE EXECUTIVE AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MINISTER M WENGER)

THE EXECUTIVE AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MINISTER M WENGER)

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 (DR K DU PLESSIS)

THE EXECUTIVE AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MINISTER R ALLEN)

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 (MS J GANTANA)

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

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

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

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

THE ACCOUNTING OFFICER: VOTE 8: MOBILITY (MS M MOORE)

THE ACCOUNTING OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR G GERBER)

THE ACCOUNTING OFFICER: VOTE 10: INFRASTRUCTURE (ADV. C SMITH) (ACTING)

THE ACCOUNTING OFFICER: VOTE 11: AGRICULTURE (DR M SEBOPETSA)

THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR V DUBE)

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

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: POLICE OVERSIGHT AND COMMUNITY SAFETY (MR M FRIZLAR)

THE CHIEF FINANCIAL OFFICER: VOTE 5: EDUCATION (MR L ELY)

THE CHIEF FINANCIAL OFFICER: VOTE 6: HEALTH AND WELLNESS (MR S KAYE)

THE CHIEF FINANCIAL OFFICER: VOTE 7: SOCIAL DEVELOPMENT (MR JO SMITH)

THE CHIEF FINANCIAL OFFICER: VOTE 8: MOBILITY (MR F DE WET)

THE CHIEF FINANCIAL OFFICER: VOTE 9: ENVIRONMENTAL AFFAIRS AND DEVELOPMENT PLANNING (MR J FRITZ) (ACTING)

THE CHIEF FINANCIAL OFFICER: VOTE 10: INFRASTRUCTURE (MS P VAN DER MERWE) (ACTING)

THE CHIEF FINANCIAL OFFICER: VOTE 11: AGRICULTURE (MS L GOVENDER)

THE CHIEF FINANCIAL OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MS M ABRAHAMS)

THE CHIEF FINANCIAL OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MS BG RUTGERS)

THE CHIEF FINANCIAL OFFICER: VOTE 14: LOCAL GOVERNMENT (MS B SEWLALL-SINGH)

For information

THE ACCOUNTING AUTHORITY: WESTERN CAPE GAMBLING AND RACING BOARD (MR C BASSUDAY)
THE ACCOUNTING AUTHORITY: WESTERN CAPE NATURE CONSERVATION BOARD (PROF. D HENDRICKS)
THE ACCOUNTING AUTHORITY: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (DR S ZINN)
THE ACCOUNTING AUTHORITY: SALDANHA BAY IDZ LICENCING COMPANY (MR H METTLER) (ACTING)
THE ACCOUNTING AUTHORITY: WESTERN CAPE CULTURAL COMMISSION (MR L NOKWAZA)
THE ACCOUNTING AUTHORITY: WESTERN CAPE LANGUAGE COMMITTEE (MS G LENTZ)
THE ACCOUNTING AUTHORITY: WESTERN CAPE HERITAGE (MS R GANI)
THE ACCOUNTING AUTHORITY: CASIDRA (PROF. J KIRSTEN)
THE ACCOUNTING AUTHORITY: WESTERN CAPE LIQUOR AUTHORITY (MR R KINGWILL)
THE ACCOUNTING AUTHORITY: ATLANTIS SPECIAL ECONOMIC ZONE (MS J JOHNSTON)

THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE GAMBLING AND RACING BOARD (MR P ABRAHAMS)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE NATURE CONSERVATION BOARD (DR A NAIDOO)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE INVESTMENTS AND TRADE PROMOTION AGENCY (MS W STANDER)
THE CHIEF EXECUTIVE OFFICER: SALDANHA BAY IDZ LICENCING COMPANY (MS K BEUKES)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE HERITAGE (MR M JANSE VAN RENSBURG)
THE CHIEF EXECUTIVE OFFICER: CASIDRA (DR K DU PLESSIS)
THE CHIEF EXECUTIVE OFFICER: WESTERN CAPE LIQUOR AUTHORITY (MR S GEORGE)
THE CHIEF EXECUTIVE OFFICER: ATLANTIS SPECIAL ECONOMIC ZONE (MR M CULLINAN)

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 (MR S GCWABE)
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
THE CHIEF FINANCIAL OFFICER: ATLANTIS SPECIAL ECONOMIC ZONE (MS W SAIB)
THE DIRECTOR: GOVERNMENT MOTOR TRANSPORT (MR R WIGGILL)

THE HEAD OFFICIAL: PROVINCIAL TREASURY (MS J GANTANA)
THE DEPUTY DIRECTOR-GENERAL: FISCAL AND ECONOMIC SERVICES (MS A PICK) (ACTING)
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR I SMITH) (ACTING)
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MS S ROBINSON)
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK)
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (MR S KENYON)
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
THE CHIEF DIRECTOR: FINANCIAL GOVERNANCE (MR A HARDIEN)
THE CHIEF FINANCIAL OFFICER (MS A SMIT)
THE HEAD OF MINISTRY (MS L KENT)
THE DIRECTOR: BUSINESS INFORMATION AND DATA MANAGEMENT (MR P PIENAAR)
THE DIRECTOR: CORPORATE GOVERNANCE (MS M VAN NIEKERK)
THE DIRECTOR: FISCAL POLICY (MR M BOOYSEN)
THE DIRECTOR: INFRASTRUCTURE (MS S VAN BREDA) (ACTING)
THE DIRECTOR: LOCAL GOVERNMENT ACCOUNTING (MR F SALIE)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MS N RINQUEST)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR T NTSHINGILA)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR I TSIE)
THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR D CRONJE)
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS S ROY)
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (MS A ABOO)
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS T VAN DE RHEEDE)
THE DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS M NICHOLAS)
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 I CALLAGHAN) (ACTING)
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 2023/24 ANNUAL REPORT PROCESS

PURPOSE

1. To provide Accounting Officers, Accounting Authorities and Chief Financial Officers with a Programme and Guide in respect of the 2023/24 Annual Report process, inclusive of the Annual Financial Statements. This circular should be read in conjunction with all other Treasury circulars issued which affects the process for the preparation of the 2023/24 Annual Report and communicates the key responsibilities in respect of the completion and submission of the 2023/24 Annual Report.
2. The 2023/24 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. Public Entities must comply with the GRAP Reporting Framework for 2023/24 as contained in Directive 5 issued by the Accounting Standards Board. Adherence to the principles of the MCS, GRAP, AFS specimen and format of these Guidelines aims to enhance departments' coverage of all aspects of their activities and 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.

[Annual Report Guideline and Specimen - Default \(treasury.gov.za\)](#)

Title: "Dept Annual Report Guide March 2024" and "Public Entities AR Guide March 2024"

5. The current Annual Report Guide dated March 2024, 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 2024	Annual Report Guide for Schedule 3A and 3C Public Entities, March 2024
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
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7. The Departmental and Public Entity Guides for the Preparation of the Annual Report for the year ended 31 March 2024, 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: PFMA Compliance Report
 - Part F: Financial Information

Points to note:

8. **Part A: General Information**, Accounting Officers should note the requirements regarding entities (public/trading entities, business enterprises and other entities) 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 Ms. Taryn van de Rheede and 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.
10. The Department of the Premier, Provincial Data Office (PDO), provides access to quality **non-financial performance data as captured and signed off in the electronic Quarterly Performance System (eQPRS)**. **This performance data must be reflected in Part B** of the Annual Report. The PDO also guides the institutionalisation of internal assessment processes within each institution to improve the quality and use of the relevant performance data for the Annual Report. Performance dialogues will be facilitated with institutions that require further guidance. Mr. Jacques Barnard and Ms. Ilse Pretorius will lead this process and communicate timeously.
11. The Western Cape Government (WCG) departments will be reporting on **the SDIP 2023/24 Part B Reporting** in the Annual Report this year.
12. SDIP 2023/24 Part B Reporting by WCG departments would be required during the 2024/25 financial year, as approved 2023 - 2025 SDIPs were compiled, approved by their respective Executive Authorities, and institutionalized during 2023/24. The contact persons are Mr. Neil De Kock, Ms Nicole Smith, Mr. Brian Opperman or Ms. Porcha Engelbrecht.
13. The **Auditor-General's Report on Predetermined Objectives** falls within **Part B: Performance Information** of the Annual Report. 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.
14. **Linking performance with budgets**: Departments must provide a summary of the actual expenditure in comparison to the adjusted appropriation for both the current 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 variances 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.

15. The Finance section needs to note the summary of departmental receipts, payments and all transfers including entities, including transfers 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.
16. The Provincial Treasury have made provision to conduct a cursory review of Part A: General Information of the draft Annual Reports before submission on **31 May 2024** to the Auditor-General. This step is intended to assist in improving the accuracy and consistency of information in the Annual Report. Departments and entities are therefore requested to submit Part A of the draft Annual Report by **24 May 2024** to Ms. Taryn van de Rhee and Mr. Jonathan Hendricks at e-mail: BudgetOffice.ProvincialTreasury@westerncape.gov.za.
17. All departments and public entities must ensure that the validated non-financial performance data for 2023/24 is recorded correctly in Part B of the draft Annual Report, as formally signed off on the eQPRS prior to submission on **31 May 2024** to the Auditor-General. For further enquiries please contact: Mr. Jacques Barnard: provincialperformancepdo@westerncape.gov.za
18. The pre-audited performance data for 2023/24 must be captured on the eQPRS by **8 May 2024**.
19. 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 in the period **9 to 16 May 2024**.
20. The actual 2023/24 pre-audited Earmarked Reports, which includes the signed-off explanatory narrative reports and the Excel reporting models, must be submitted to BudgetOffice.ProvincialTreasury@westerncape.gov.za together with the submission of the draft Annual Report by 31 May 2024.
21. **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.
22. 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 **3 May 2024**.
23. 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.
24. **Part D: Human Resource Management** is coordinated by the Directorate Policy and Planning (within the Department of the Premier). It should be noted that although the Directorate Policy and Planning compiles Part D, departments will also be required to take responsibility for the accuracy of the information.

25. 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 Branch: People Management and a representative of provincial departments. The first draft of Part D will be submitted to provincial departments on 13 May 2024. The templates to be used for 2023/24 are 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.
- 26. Part E: PFMA Compliance Report** provides guidance on the information to be included in the annual report relating to PFMA compliance requirements. The purpose of Part E is to regulate compliance reporting of the Irregular, Fruitless and Wasteful, Unauthorised Expenditure, Supply Chain and late payments of suppliers. The specific format for disclosure is made available in the guide.
27. To aid the accuracy and the quality of the reporting requirement of **Part E** Departments and Public Entities are encouraged to familiarise themselves with National Treasury Instruction No. 4 of 2022 2023 PFMA Compliance reporting. For further queries please contact Mr Jason Facoline.
28. For Departments, the Principles and Guidance relating to the completion of **Part F: 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:
- Office of the Accountant-General > Publications > Technical Support Services
29. Public Entities must comply with the GRAP Reporting Framework for 2023/24 as contained in Directive 5 issued by the Accounting Standards Board.
30. To improve the accuracy and quality of information in the 2023/24 AFS, the Provincial Treasury (Directorate: Provincial Government Accounting and Compliance will issue the draft financial year-end guidance for Departments and Public Entities. Departments and Public Entities are requested to submit their draft AFS on or before **Friday, 17 May 2024**, for Provincial Treasury to review the AFS before final submission by the department/entity to the Auditor General on **31 May 2024**.
31. Other circulars relevant to the Annual Report process include:
- Provincial Treasury Circular No. 21 of 2023 dated 26 July 2023 (Audit Information Files: 2022/23 Annual Financial Statements).
 - The draft circulars and the guidelines on the 2023/24 Book Closure and Annual Financial Statements for departments and public entities.

Submission of the draft Annual Report

32. 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 2024**. 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).
33. As per the National Treasury 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.

34. 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 (Tsepo Mohlomi and Zine Mvimbeli)

e-mail: tsepom@agsa.co.za and zinem@agsa.co.za or (021) 528 4100

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

35. On **30 September 2024**, printed and electronic copies of the Final Annual Reports are to be submitted to the following institutions:

a. Provincial Parliament (Mr. A Poggenpoel) e-mail: APoggenp@wcpp.gov.za or (021) 487 1680
(45 printed copies and an electronic copy)

b. The Auditor-General of South Africa (Mr. Tsepo Mohlomi and Ms. Zine Mvimbeli)
e-mail: tsepom@agsa.co.za and zinem@agsa.co.za or (021) 528 4100
(10 printed copies and an electronic copy)

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

36. In the exceptional circumstances that the AGSA reports that the audit of a department or entity is delayed, Provincial Treasury encourages the affected institution to submit the final annual report as soon as it is available.

FURTHER INFORMATION OR ASSISTANCE

37. 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	Ms Taryn van de Rheede Mr Jonathan Hendricks	PT: Provincial Government Budget Office	Taryn.VandeRheede@westerncape.gov.za Jonathan.Hendricks@westerncape.gov.za
Part B: Performance Information (eQRPS)	Mr Jacques Barnard, Ms Ilse Pretorius	DotP: Provincial Data Office	Jacques.Barnard@westerncape.gov.za Ilse.Pretorius@westerncape.gov.za

Section of Annual Report	Name	Designation	E-mail address
Part B: Service Delivery Improvement Plans	Ms Porcha Engelbrecht Ms Nicole Smith Mr. Neil De Kock Mr. Brian Opperman	DotP: Process Design and Improvement	Porcha.Engelbrecht@westerncape.gov.za nicole.smith@westerncape.gov.za Neil.DeKock@westerncape.gov.za Brian.Opperman@westerncape.gov.za
Part B: Transfer Payments	Ms Michelle Nicholas	PT: Provincial Government Finance (Expenditure Man.)	michelle.nicholas@westerncape.gov.za
Part B: Conditional Grants and Revenue Collection for Public Entities	Mr Malcolm Booysen	PT: Fiscal Policy	Malcolm.booysen@westerncape.gov.za
Part B: Donor Funds	Mr. Malcolm Booysen	PT: Fiscal Policy	Malcolm.booysen@westerncape.gov.za
Part B: Capital Investments (Infrastructure enquiries)	Ms. Sharon van Breda	PT: Infrastructure	Sharon.VanBreda@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: Directorate Policy and Planning	Liezel.Barron@westerncape.gov.za Warren.Wilson@westerncape.gov.za
Part E: PFMA Compliance Report	Ms Adila Aboo	PT: Financial Governance and Accounting	Adila.Aboo@westerncape.gov.za Jason.Facoline@westerncape.gov.za
Part F: Financial Information	Ms Adila Aboo	PT: Financial Governance and Accounting	Adila.Aboo@westerncape.gov.za

MR I SMITH

ACTING DEPUTY DIRECTOR GENERAL: GOVERNANCE AND ASSET MANAGEMENT

DATE:

**2023/24 AFS AND ANNUAL REPORT PROGRAMME:
PROVINCIAL DEPARTMENTS AND ENTITIES
(PUBLIC/TRADING ENTITIES AND BUSINESS ENTERPRISES)**

ACTIVITY	DATE	RESPONSIBILITY
1. The draft Provincial Treasury Circular on the guidelines for the 2023/24 Book Closure and Annual Financial Statements for departments and public entities)	18/03/2024 & 22/03/2024	PT: Provincial Government Accounting and Compliance
2. Comparative 2022/23 AFS information submitted to PT: Provincial Government Accounting and Compliance (Electronic copy of Excel template).	31/03/2024 for Departments & 12/04/2024 for Public Entities	Accounting Officer
3. Part D (People Management Oversight) of the Annual Report template to be populated	08/04/2024 – 13/05/2024	DotP: Policy and Planning
4. 2024 Treasury Circular on the Annual Report Process issued/distributed covering: <ul style="list-style-type: none"> ● Programme for the 2023/24 Annual Report ● Related timelines and submission schedule ● Distribution (copies) 	04/04/2024	PT: Provincial Government Accounting and Compliance
5. Information dissemination to enable Departments to complete Sections 2, 3, 11 and 12 of Part C. (Inputs provided to Accounting Officers)	03/05/2024	DotP: Branch Corporate Assurance
6. Provincial Departments and Public Entities must capture the Pre-audit QPR information for 2023/24 in the eQPRS and formally sign off by the Head of Department/Chief Executive Officer as per the communicated roadmap dates shared by Provincial Data Office.	08/05/2024 (submission) 31/05/2024 (formal sign off)	Accounting Officer
7. Provincial Departments and Public Entities attend to any comments in the eQPRS from DotP and National for the 2023/24 FY Pre-audit QPR information.	9 – 16/05/ 2024	Accounting Officer
8. First draft of Part D submitted by DotP: Policy and Planning to client departments for review	13/05/ 2024	DotP: Policy and Planning
9. Draft 2022/23 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 2024)	17/05/2024	Accounting Officer/ Accounting Authority
10. Workshops with officials involved in the compilation of annual financial statements of departments and entities, to discuss pertinent practical issues.	19/05/2024 for Departments & 14/05/2024 for Public Entities	PT: Provincial Government Accounting and Compliance
11. Departments and Entities are to submit Part A of the draft Annual Reports to Provincial Treasury for a cursory review before submitting	24/05/2024	Accounting Officer/ Accounting Authority

ACTIVITY	DATE	RESPONSIBILITY
to AGSA by 31 May 2024. PT: BudgetOffice.ProvincialTreasury@westerncape.gov.za		
12. Consulted Part D is forwarded from DotP: Policy and Planning to client departments for inclusion into the Annual Report	27/05/ 2024 – 30/05/2024	DotP: Policy and Planning
13. Departments/Entities submit AFS 2023/24 electronic copy in Excel format to PT: Provincial Government Accounting and Compliance	31/05/2024	Accounting Officer/ Accounting Authority
14. Provincial Revenue Fund to submit AFS 2023/24 to PT: Provincial Government Accounting and Compliance to compile Consolidated AFS of Departments.	Once signed off	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 electronically	31/05/2024	Accounting Officer (Confirmation certificate to be signed by the Accounting Officer)
16. PT: Provincial Government Accounting and Compliance coordinates and submits unaudited financial statements of Departments and Entities to National Treasury.	31/05/2024	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 a Covering letter to: <ul style="list-style-type: none"> ● The Auditor-General (Mr T Mohlomi and Ms Z Mvimbeli) ● PT: Business Information and Data Management (Mr PP Pienaar) ● Respective MECs 	31/05/2024	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"> ● Electronic copy of Excel and Word to PT: Provincial Government Accounting and Compliance 	30/08/2024 <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.	30/08/2024 <i>(Subject to audit reports issued by the AG)</i>	PT: Provincial Government Accounting and Compliance
20. 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 (1 hard copy and electronic copy) must be submitted to PT: Business Information and Data Management. 21. 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 1 final copy to Provincial Treasury and 10 final copies to the Auditor-General on 27 September 2024 for tabling end of September.	30/08/2024 <i>(Subject to audit reports issued by the AG)</i>	Accounting Officer/ Accounting Authority
22. PRF statements reconciled with the Audited Statements of the Departments, submitted to the Auditor-General.	Subject to audit reports issued by AG	PT: Fiscal Policy Directorate (Cash Management)
23. Submission of final Annual Consolidated Financial Statements (ACFS) (audited figures) to the Auditor-General	Will be submitted once the audited AFS	PT: Provincial Government

ACTIVITY	DATE	RESPONSIBILITY
	of entities, departments and PRF received	Accounting and Compliance
24. Submit any outstanding printed versions and final electronic copy to the Provincial Parliament (45 copies), PT: Business Information and Data Management (1 printed copy); Provincial Data Office (electronic copy); and to the Auditor-General (10 printed copies).	27/09/2024	Accounting Officer/ Accounting Authority
25. Submission electronic version of the Annual Report to National Treasury.	30/09/2024	PT: Business Information and Data Management
26. Annual Reports: Submit 45 printed copies to Provincial Parliament along with an accompanying letter in accordance with language policy	30/09/2024	Executive Authority Provincial Minister and Speaker Tabling Accounting Officer Accounting Authority
27. Tabling of Annual Reports	30/09/2024 <i>(Subject to audit reports issued by AG)</i>	Provincial Parliament
28. Provincial Treasury, Corporate Service Centre, and Corporate Assurance information session to Standing Committees.	October 2024	PT: Provincial Government Accounting and Compliance Department of the Premier: Corporate Assurance Department of the Premier: Corporate Services (HR) PT: Accounting PT: Budget Office
29. Tabling ACFS in Provincial Parliament	31/10/2024 <i>(Subject to audit reports issued by AG)</i>	The Minister of Finance
30. Standing Committees - Annual Reports, Annual Financial Statements and Oversight Review	October/ November 2024 (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.