

Reference: RCS/C.6

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO. 23/2021

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

For information

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

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) (MS K NEETHLING) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MS E WENN) (ACTING)
 THE DIRECTOR: LOCAL GOVERNMENT MFMA COORDINATION (MR S KENYON) (PRO TEM)
 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)

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD 1 APRIL 2021 TO 31 MARCH 2022

PURPOSE

- To inform Accounting Officers (AOs) and Chief Financial Officers (CFOs) of departments of the requirements for compiling and submitting of the Interim Financial Statements (IFS) as at:

Period ending	Due date
30 June 2021	30 July 2021
30 September 2021	29 October 2021
31 December 2021	28 January 2022

- To note that the Provincial Treasury Circular 29 of 2020 dated 20 August 2020 and all relevant supplementary circulars are hereby withdrawn in its entirety.

BACKGROUND

- In terms of the National Treasury (NT) Instruction No. 13 of 2020/21 dated 7 December 2020, paragraph 6.3, (see attached), departments are required to compile and submit IFS within 30 days after the periods ending 30 June 2021, 30 September 2021 and 31 December 2021.
- Furthermore, paragraph 6.4 of the Instruction, states that Departments are not required to submit the IFS for the period ending 31 March 2022 but must still complete the AFS year end template for the period ending 31 March 2022.

BASIS FOR PREPARATION

- The IFS in respect of the 2021/22 financial year, as at 30 June 2021, 30 September 2021 and 31 December 2021 respectively, must be prepared based on the final NT 2021/22 Annual Financial Statements template.
- Departments should note that the 2021/22 IFS must be prepared in terms of the latest version of the Modified Cash Standard (effective April 2021), read with the additional guidance provided in the Accounting Manual for Departments (effective February 2021), issued by NT.

7. The IFS template for 2021/22 will be based on the AFS template for the 2021/22 financial year. Departments are requested to follow the process below:
- *Go to the Cover sheet. Select the relevant year and relevant quarter from the drop-down menu, i.e. "2021/22" and "Quarter 1".*
 - *Load the previous year's appropriation information by running the "Load data from previous year Appropriation sheet" macro on the "Approp Stat" sheet.*
 - *There is no Import data button on the "Prior Yr TB" sheet. The department should check that the amounts are rolled over correctly from the prior year to the relevant sheets by running the "Import Prior Year TB Numbers" macro.*
 - *Import the current year TB into the "Current Yr TB" sheet and map the relevant items.*
 - *Check that the programme and sub-programme structure for 2021/22 is correct and inform PT where there are discrepancies. Send PT the correct approved structure including where there are transfer of functions and prior year programmes/sub-programmes that should be included for the comparatives. NT will then be requested to create a specific macro to address these.*
 - *For quarter 2 and 3, click on the "Clear contents" button at the top of the Cover sheet. This function will clear all capturing cells (blue cells) other than any merged blue cells and the Appropriation Statement.*
 - *Merged cells must be manually cleared where the information is not relevant to the current year.*
 - *Proceed to complete the rest of the template.*
8. Departments should save the template at the end of each quarter and use it again the next quarter. Departments can choose whether or not to populate the appropriation statement during the year, as it is not required by the IFS.

BAS Reports

9. The BAS reports required for the compilation of the IFS must be drawn from BAS as at 30 June 2021, 30 September 2021, and 31 December 2021 respectively after month closure has been effected as required in terms of paragraph 3.3 of Treasury Circular 2 of 2021.

LOGIS Reports

10. The LOGIS reports as at 30 June 2021, 30 September 2021, and 31 December 2021 respectively must be obtained for the compilation of disclosure notes.

PERSAL Reports

11. The PERSAL reports as at 30 June 2021, 30 September 2021, and 31 December 2021 respectively must be obtained from the system and where applicable from the Corporate Services Centre (CSC).

Audit File

12. The IFS must be submitted together with an Audit Information File which should be aligned to the requirements of Treasury Circular 24 of 2021 dated 20 July 2021.

GG Vehicles

13. For the periods ending 30 June 2021 and 31 December 2021, GG Vehicle disclosure information will not be provided by GMT. The future lease commitments and asset disclosure will not be required for

the IFS as at 30 June 2021 and 31 December 2021. The information for the period ending 30 September 2021 will be provided and must be disclosed.

REPORTING REQUIREMENTS

14. The following must be submitted to the Provincial Treasury: Provincial Government Accounting and Compliance:

- Excel version
- Certificate signed by AO (Annexure F of NT Instruction 13 of 2020/21)
- Audit Information File (Soft copy)

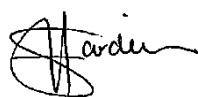
WAY FORWARD

15. The following time frames will apply for the managing of the IFS process for the period ending 31 March 2022:

Table 1 IFS process and steps

	Action/step	Responsibility	30 June 2021 Due date	30 September 2021 Due date	31 December 2021 Due date
1.	Submit IFS to PT: Provincial Government Accounting	Departments	30 July 2021	29 October 2021	28 January 2022
2.	Conduct an assessment based on the audit file information and IFS and inform department of findings. Unresolved issues to be addressed with the responsible officials and where required with the CFO.	Provincial Government Accounting and Compliance	28 August 2021	26 November 2021	25 February 2022
3.	Compile and issue assessment report to the AO/CFO	Provincial Government Accounting and Compliance	31 August 2021	30 November 2021	28 February 2022
4.	Follow up on action plan to address recommendations	Provincial Government Accounting and Compliance	17 September 2021	21 January 2022	18 March 2022

Your co-operation in this regard would be highly appreciated.



MR A HARDIEN
PROVINCIAL ACCOUNTANT-GENERAL
DATE: 20 July 2021