



Reference number: RCS/C.6

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO. 05/2024

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)

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)

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)

For information

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)

MONTH-END CLOSURE PROCEDURES FOR 2024/25, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 READ WITH SECTION 40(4)(C) OF THE PUBLIC FINANCE MANAGEMENT ACT, 1999

PURPOSE

1. The purpose of this circular is to retract and replace Treasury Circular No. 09 of 2023 in its entirety and to inform Accounting Officers (AOs) and Chief Financial Officers (CFOs) of departments of their revised month-end closure procedures to meet the reporting requirements in terms of sections 40 and 41 of the Public Finance Management Act (Act 1 of 1999) as prescribed in National Treasury Instruction No. 2 of 2023/24.

LEGISLATIVE BACKGROUND

2. Chapter 5 of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999) prescribes the responsibilities of AOs in respect of financial reporting. In terms of Section 41 an AO must submit to the Provincial Treasury such information, returns, documents, explanations and motivations as may be prescribed.
- 2.1 To ensure the completeness and accuracy of the information supplied to the Provincial Treasury in terms of Section 40(4)(b) and (c) of the PFMA, all AOs must certify on a monthly basis that they have complied with the financial performance indicators below and submit it to the Provincial Treasury within **15 days** of each month following on the reporting month.

MONTHLY REPORTING REQUIREMENTS

3. Compliance Certification

- 3.1 To ensure uniformity in respect of such certification, a pro forma covering letter has been included for use by departments. The covering letter must be completed and signed by the AO and submitted monthly to the Provincial Treasury (**see Annexure A**).

3.2 Performance indicators

- 3.2.1 Section 40(1)(a) of the PFMA requires AOs to keep full and proper records of the financial affairs of the department in accordance with any prescribed norms and standards. To ensure the completeness and accuracy of the information supplied in terms of Section 40(4)(c), CFOs must certify on a monthly basis, compliance to the minimum financial performance indicators (**see Annexure B**).
 - 3.2.2 **Annexure B** contains the minimum financial management performance indicators to be complied with that would assist in the completion of **Annexure A**.
 - 3.2.3 If a department is unable to comply with any of the minimum prescribed performance indicators of **Annexure B**, the AO/CFO must report the non-compliance and reasons to Provincial Treasury. This report should include action plans with timeframes to address the non-compliance with the performance indicators reflected in **Annexure B**.
- 3.3 **Monthly Book Closure (see Annexure C)**

TABLE: BAS MONTH-END CLOSURE DATES FOR THE 2024/25 FINANCIAL YEAR

ACCOUNTING MONTH	CLOSURE DATES
MARCH 2024 – reporting to Vulindlela	2024/04/08 (no month/year close transaction)
MARCH 2024 – PRELIMINARY	2024/04/29
APRIL 2024	2024/05/08
MAY 2024	2024/06/07
JUNE 2024	2024/07/05
JULY 2024	2024/08/07
AUGUST 2024	2024/09/06

ACCOUNTING MONTH	CLOSURE DATES
SEPTEMBER 2024	2024/10/04
OCTOBER 2024	2024/11/07
NOVEMBER 2024	2024/12/06
DECEMBER 2024	2025/01/08
JANUARY 2025	2025/02/07
FEBRUARY 2025	2025/03/07
MARCH 2025 - Reporting to Vulindlela	2025/04/07 (no month/year close transaction)
MARCH 2025 – PRELIMINARY	2025/04/29

- 3.3.1 Departments are to align their departmental processes to ensure that month-end closure can occur timeously on or before these dates. National Treasury will force-close any general ledgers that are still open by the closing dates.
- 3.3.2 Departments should reflect the actual date of month-end closure in the above table and if forced-close, to please indicate the reasons for such forced-closure.
- 3.3.3 CFOs or delegated officials are to ensure that the above due dates are complied with.
- 3.3.4 The above actions (3.3.1 - 3.3.3) are to be certified per **Annexure B (performance indicator: 2.1)**.
- 3.4 **Monthly exceptions/adjustments/interfaces/reconciliations**
- 3.4.1 CFOs or delegated officials must ensure that bank reconciliations are performed on a daily basis to detect unauthorised entries [TR 15.10.1.2 (j)].
- 3.4.2 Departments must immediately report all unknown or erroneous items arising from banking interfaces to Provincial Treasury.
- 3.4.3 The CFO must provide the AO with a written explanation for all **unreconciled** transactions that are outstanding for **more than 30 days**. This explanation must be provided to the AO **within 10 days** after the end of the month. By signing the reconciliations, the CFO or the delegated official confirms concurrence and approval thereof.
- 3.4.4 The CFO must review all bank reconciliations for the reporting month and approve the bank reconciliations by appending his or her signature thereto which shall confirm his or her concurrence and approval thereof.
- 3.4.5 It is a requirement that the CFO or the delegated official should indicate that all interfaces with BAS have taken place and are reconciled. To this end **Annexure D** must be completed and submitted with your monthly IYM input.
- 3.4.6 Monthly reconciliations must be submitted in terms of the following Treasury Circulars:
- BAS/LOGIS Reconciliation in terms of Treasury Circular No. 39/2007
 - BAS/LOGIS Reconciliation on Major Assets in terms of Treasury Circular No. 39/2007 (Supplementary 1 of 2008)

- BAS/PERSAL Reconciliation in terms of Treasury Circular No. 23/2008
- BAS/LOGIS Reconciliation on Minor Assets in terms of Treasury Circular No. 36/2008
- BAS/PMG Reconciliation

3.5 **Managing of Payables and Receivables**

- 3.5.1 Performance indicator number 4.1 - 4.4 (**Annexure B**) requires that the CFO or the delegated official should indicate that inter-departmental balances and debts have been recorded, reconciled and paid within a prescribed or agreed time/period.
- 3.5.2 To enhance reporting and to avoid year-end disputes between Western Cape provincial departments, as well as to facilitate the consolidation of annual financial statements at provincial level on inter-departmental claims, **Annexure E** (inter-departmental receivables) and **Annexure F** (inter-departmental payables) should be completed and submitted with your monthly Section 32 report. The final report for March is compulsory.

3.6 **Amounts in disallowance/control and suspense accounts**

- 3.6.1 Compliance with paragraph 17.1 of Chapter 17 of the National Treasury Regulations must also be certified in terms of the following:
- 3.6.1.1 That all the transactions of an institution are supported by authentic and verifiable source documents, clearly indicating the approved accounting allocation.
- 3.6.1.2 That in all exceptional cases, where it is necessary to account for revenue and expenditure transactions in a disallowance/control/suspense account because the classification has not been resolved, that the CFO has ensured that the requirements of **Annexure B** (see paragraph 3.6.1.5 below) regarding items in control/disallowance/suspense accounts have been complied with.
- 3.6.1.3 Submit, on a monthly basis, an analysis of balances in disallowance/control and suspense accounts older than 90 days in the template provided in **Annexure G**. It is recommended that steps taken to clear amounts older than 90 days, be indicated in an attached report.
- 3.6.1.4 Accounting Officers, as part of their monthly Section 32 reporting, certify that the forecast/projections for the remainder of the year adequately makes provision for all amounts not yet cleared from disallowance/control/suspense accounts that may form a possible charge against the Vote.
- 3.6.1.5 The above actions (3.6.1.1 - 3.6.1.3) are to be certified per **Annexure B (performance indicators: 5.1 - 5.6)**.

3.7 **Reporting on Irregular, Fruitless and Wasteful and Unauthorised Expenditure**

- 3.7.1 We are in the process of upgrading the Loss Control System to facilitate the recording of Irregular, Fruitless and Wasteful and Unauthorised expenditure.
- 3.7.2 All cases of irregular, fruitless and wasteful and unauthorised expenditure must be timeously recorded on the Loss Control System and reported monthly to Provincial Treasury in terms of 38(1)(g) and (h) of the PFMA.
- 3.7.3 **Annexure H, I and J** have been revised to include only the movement in the current and the prior year Irregular and Fruitless and Wasteful expenditure in terms of new cases confirmed in the current year .

3.7.4 Monthly reporting in terms of 38(1)(g) and (h) of the PFMA, on Irregular, Fruitless and Wasteful and Unauthorised Expenditure as provided in **Annexure H, H1, I, I1, and J** must be signed by the CFO or delegated official.

3.8 **Expenditure management**

3.8.1 Finance lease expenditure has been classified and split as required by **performance indicators: 6.3.1 - 6.3.3 of Annexure B.**

REQUIRED

4. AOs and CFOs to take cognisance of the following:

4.1 That, the content of this Circular is effective from **1 April 2024.**

4.2 That monthly Section 32 reporting signed by the AO/CFO must be submitted to the Provincial Treasury: Accounting Services in a PDF (scanned) format by no later than the **15th of each month** following on the reporting month.

4.3 CFOs are to utilise the electronic version of the amended Section 32 certificates, which will be advanced to them via e-mail.

4.4 Departments may use the option of submitting the signed Section 32 report in PDF format electronically via email. A hard copy must be kept on file for audit and enquiry purposes.

5. Any further enquiries in this regard may be directed to:

5.1 Mohamed Hassan (021) 483 8835 Mohamed.Hassan@westerncape.gov.za

MS A ABOO

DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING AND COMPLIANCE

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

For attention:

MONTH-END CLOSURE PROCEDURE FOR 2024/25, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT – APRIL 2024

1. Treasury Circular No. 9/2020 (SUPPLEMENTARY 1 OF 2020).
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/BAUD 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/BAUD Reconciliation on Minor Assets in terms of Treasury Circular 36/2008
 - 2.4 BAS/PMG Reconciliation

ACCOUNTING OFFICER

INITIALS AND SURNAME

DATE:

MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH – APRIL 2024

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
1.	Financial transactions			
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.			
2.	Closure dates: Annexure C			
2.1	Departmental processes are aligned ensuring timeous month-end closure.			
3.	Exceptions/Adjustment/Interface/Reconciliation: Annexure D			
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 and reconciled.			
3.4	All LOGIS integration transactions in relation to BAS have taken place and failed transactions resubmitted.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
3.5	Reconciliations including the reporting month were compiled, reconciled and signed off by duly delegated officials (proof documentation attached). BAS vs PERSAL BAS vs PMG (Bank reconciliation) BAS vs LOGIS (major assets – additions & revenue) BAS vs LOGIS (minor assets – additions)			
4.	Payables and Receivables: Annexures E&F			
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 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.	Disallowance/Control and Suspense Accounts (Annexure G)			
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, confirmed 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 are readily available.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
6.	Expenditure management : Annexures H-J			
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 relevant registers.			
7	Management of leases			
7.1	A lease agreement register has been implemented and updated.			
7.2	All leases have been classified as either finance or operating leases.			
7.3	Finance lease payments were classified as capital expenditure.			

DIRECTOR: FINANCIAL MANAGEMENT

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 – APRIL 2024

ACCOUNTING MONTH	CLOSURE DATES	ACTUAL CLOSURE DATES
APRIL 2024	2023/05/08	
MAY 2024	2023/06/07	
JUNE 2024	2023/07/05	
JULY 2024	2023/08/07	
AUGUST 2024	2023/09/06	
SEPTEMBER 2024	2023/10/04	
OCTOBER 2024	2023/11/07	
NOVEMBER 2024	2023/12/06	
DECEMBER 2024	2023/01/08	
JANUARY 2025	2024/02/07	
FEBRUARY 2025	2024/03/07	
MARCH 2025 – 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 **Treasury Circular No.05 of 2024**.

DIRECTOR: FINANCIAL MANAGEMENT

DATE:

INTERFACES WITH BAS – APRIL 2024

DEPARTMENT	BAS INTERFACES					PMG
	PERSAL	HOUSING DEBTORS (applicable to <i>Housing & Local Government</i> only)	MEDSAS (applicable to <i>Health</i> only)	SISPRO (applicable to <i>Health</i> only)	E-WORKS (applicable to <i>Transport & Public Works</i> only)	
XX	30/04/2024					30/04/2024

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.

DIRECTOR: FINANCIAL MANAGEMENT

DATE:

INTER-DEPARTMENTAL RECEIVABLES

Month: – **APRIL** 2024

Receivables		
Inter-Governmental (Provincial)	Balance	Follow up on claims older than 90 days

DIRECTOR: FINANCIAL MANAGEMENT

DATE:

INTER-DEPARTMENTAL PAYABLES

Month: **APRIL** 2024

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

DIRECTOR: FINANCIAL MANAGEMENT

DATE:

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 – APRIL 2024

		February 2024	March 2024	April 2024
		Closing balance	Closing balance	Closing balance
A	Accounts that must be zero: month and year end	R	R	R
	Bank exception Account	R 0 00	R 0 00	R 0 00
	Conversion Control Account	R 0 00	R 0 00	R 0 00
	Debt Receipt Control Account	R 0 00	R 0 00	R 0 00
	Debt Suspense Account	R 0 00	R 0 00	R 0 00
	Debt Transfer Account	R 0 00	R 0 00	R 0 00
	Erroneous Persal Cheque cancel	R 0 00	R 0 00	R 0 00
	Fund Requisition Account	R 0 00	R 0,00	R 0 00
	Inter Responsibility Account	R 0 00	R 0 00	R 0 00
	PMG Schedules	R 0 00	R 0 00	R 0 00
	Receipt Pending Control Acct	R 0 00	R 0 00	R 0 00
	Sal: Persal Interface Account	R 0 00	R 0 00	R 0 00
	Telephone exception Account	R 0 00	R 0 00	R 0 00
	Transport Exception Account	R 0 00	R 0 00	R 0 00
	Unallocated Cancel Receipts	R 0 00	R 0 00	R 0 00
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	R	R	R
	Account name:	Debt account	Debt account	Debt account
	Transactions less than 90 days	R 0 00	R 0 00	R 0 00
	Transactions older than 90 days	R 0 00	R 0 00	R 0 00
	Total = Trial Balance	R 0 00	R 0 00	R 0 00

DIRECTOR: FINANCIAL MANAGEMENT

DATE:

IYM – APRIL 2024

REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

Department: **X**

Month: **April 2024**

	2024/25	2023/24	Annexure
	Amount	Amount	
Irregular Expenditure confirmed during the month relating current year	0.00	0.00	H1
Irregular Expenditure confirmed during the month relating to prior year	0.00	0.00	H1
Total	0.00	0.00	

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record/condone/recover the irregular expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official
DATE:

REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)Department: **X**Month: **April 2024**

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of confirmation	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)		General comments
							DP	TR	
N/A	N/A	N/A	N/A	0.00	N/A	N/A	0	0	N/A
TOTAL				0.00					

Key:**DP** Disciplinary process initiated against responsible person**TR** Transferred to receivables for recovery

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

**CHIEF FINANCIAL OFFICER
or Delegated Official**

DATE:

REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)Department: **X**Month: **April 2024**

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of confirmation	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)		General comments
							DP	TR	
N/A	N/A	N/A	N/A	0.00	N/A	N/A	0	0	N/A
TOTAL				0.00					

Key:

DP Disciplinary process initiated against responsible person

TR Transferred to receivables for recovery

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

REPORT ON FRUITLESS AND WASTEFUL EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

Department: **X**

Month: **April 2024**

	Amount	Amount	Annexure
	2024/25	2023/24	
F&W expenditure confirmed during the month relating to current year	0.00	0.00	11
F&W Expenditure confirmed during the month relating to prior year	0.00	0.00	11
Total	0.00	0.00	

I hereby certify that all fruitless and wasteful expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
 or Delegated Official
 DATE:

Department: X

Month: April 2024

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR AND PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)		General comments
							DP	TR	
TOTAL				0.00					

Key:

DP Disciplinary process initiated against responsible person

TR Transferred to receivables for recovery

I hereby certify that all fruitless & wasteful expenditure have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

REPORT ON UNAUTHORISED EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)Department: **X**Month: **April 2024**

Date of confirmation	Date reported to Accounting Officer	Payment date	Payment number	Amount	Incident description	Status (refer to key)			General comments
						DP	AA	A	
N/A	N/A	N/A	N/A	0.00	N/A	N/A	0	0	N/A
TOTAL				0.00					

Key:

DP Disciplinary process initiated against responsible person

AA - Awaiting approval (by Parliament/Legislature)

A - Approved (by Parliament/Legislature)

I hereby certify that all unauthorised expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER

or Delegated Official

DATE: