

Reference number: RCS/C.6

Private Bag X9165
CAPE TOWN
8000

TREASURY CIRCULAR NO. 9/2020

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 (MR 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 (MR G MORRIS)
THE ACCOUNTING OFFICER: VOTE 5: EDUCATION (MR BK SCHREUDER)
THE ACCOUNTING OFFICER: VOTE 6: HEALTH (DR B ENGELBRECHT)
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 (MS J ISAACS)
THE ACCOUNTING OFFICER: VOTE 12: ECONOMIC DEVELOPMENT AND TOURISM (MR S FOURIE)
THE ACCOUNTING OFFICER: VOTE 13: CULTURAL AFFAIRS AND SPORT (MR B WALTERS)
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 (MS O SAMUELS)
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 (MS J GANTANA) (ACTING)
THE DEPUTY DIRECTOR-GENERAL: GOVERNANCE AND ASSET MANAGEMENT (MR IG SMITH) (ACTING)
THE CHIEF DIRECTOR: PUBLIC POLICY SERVICES (MR A PHILLIPS)
THE CHIEF DIRECTOR: PROVINCIAL GOVERNMENT PUBLIC FINANCE (MS A PICK) (ACTING)
THE CHIEF DIRECTOR: LOCAL GOVERNMENT PUBLIC FINANCE (VACANT)
THE CHIEF DIRECTOR: ASSET MANAGEMENT (MS N EBRAHIM) (ACTING)
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 (VACANT)
THE DIRECTOR: LOCAL GOVERNMENT BUDGET OFFICE (MR M BOOYSEN)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP ONE) (MR C MAPEYI)
THE DIRECTOR: LOCAL GOVERNMENT REVENUE AND EXPENDITURE (GROUP TWO) (MR M SIGABI)
THE DIRECTOR: LOCAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MR R MOOLMAN)
THE DIRECTOR: PROVINCIAL GOVERNMENT ACCOUNTING (VACANT)
THE DIRECTOR: PROVINCIAL GOVERNMENT BUDGET OFFICE (MS R SLINGER)
THE DIRECTOR: PROVINCIAL GOVERNMENT FINANCE (EXPENDITURE MANAGEMENT) (MS A PICK) (PRO TEM)
THE DIRECTOR: PROVINCIAL GOVERNMENT SUPPLY CHAIN MANAGEMENT (MS T RAKIEP) (ACTING)
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)

MONTH-END CLOSURE PROCEDURES FOR 2020/21, 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. 3 of 2019 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. 7 of 2019/20.

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), 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 **20 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 states that AOs must maintain 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), AOs/CFOs must certify on a monthly basis, compliance to the minimum financial performance indicators (**see Annexure B**).
- 3.2.2 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 remedial steps to Provincial Treasury. This report should include action plans with timeframes to address the non-compliance with the performance indicators reflected in **Annexure B**.
- 3.2.3 Failure to comply with this Circular could be construed as financial misconduct in terms of Treasury Regulations 4.

3.3 Monthly Book Closure (see Annexure C)

Table 1: BAS month-end closure dates for the 2020/21 financial year

ACCOUNTING MONTH	CLOSURE DATES
MARCH 2020 – reporting to Vulindlela	2020/04/08 (no month/year close transaction)
MARCH 2020 – PRELIMINARY	2020/04/30
APRIL 2020	2020/05/08
MAY 2020	2020/06/05
JUNE 2020	2020/07/07
JULY 2020	2020/08/07
AUGUST 2020	2020/09/07
SEPTEMBER 2020	2020/10/06
OCTOBER 2020	2020/11/06
NOVEMBER 2020	2020/12/07
DECEMBER 2020	2021/01/08
JANUARY 2021	2021/02/08
FEBRUARY 2021	2021/03/08
MARCH 2021- Reporting to Vulindlela	2021/04/08 (no month/year close transaction)
MARCH 2021 – PRELIMINARY	2021/04/30

- 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 closure 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 accounting officer with a written explanation for all **unreconciled** transactions that are outstanding for **more than 30 days**. This explanation must be provided to the accounting officer **within 10 days** after the end of the month. By signing reconciliations the CFO or the delegated official confirms concurrence and approval thereof.

3.4.4 The chief financial officer 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 39/2007
- BAS/LOGIS Reconciliation on Major Assets in terms of Treasury Circular 39/2007 (Supplementary 1 of 2008)
- BAS/PERSAL Reconciliation in terms of Treasury Circular 23/2008
- BAS/LOGIS Reconciliation on Minor Assets in terms of Treasury Circular 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 IYM. 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 "Should it be necessary, in exceptional cases, to account for revenue and expenditure transactions in a clearing or suspense account because the classification has not been resolved, the accounting officer must ensure that – (a) the sources of the transactions are readily identifiable; (b) amounts included in clearing or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis; (c) monthly reconciliation's are performed to confirm the balance of each account; and (d) reports are provided to the accounting officer about uncleared items on a monthly basis."

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 IYM 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 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.

3.7.2 **Annexure H, I and J** have been revised to include full reporting of Irregular and Fruitless and Wasteful expenditure in terms of opening balances, new cases, condoned expenditure and expenditure transferred to receivables for recovery, as well as the closing balance.

3.7.3 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 and H2, I, I1, I2 and J** must be signed by the CFO or delegated official.

3.7 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**.

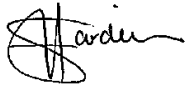
REQUIRED

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

4.1 That, the content of this Circular is effective from **1 April 2020**.

4.2 That monthly IYM 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 **20th of each month** following on the reporting month.

- 4.3 CFOs are to utilise the electronic version of the amended IYM certificates, which will be advanced to them via e-mail.
- 4.4 Departments may use the option of submitting the signed IYM 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 Shaun Manuel (021) 483 6600 Shaun.Manuel@westerncape.gov.za
- 5.2 Henri du Toit (021) 483 3023 Henri.DuToit@westerncape.gov.za



MR A HARDIEN
PROVINCIAL ACCOUNTANT GENERAL
DATE: 17 March 2020

From:

Enquiries:

Telephone:

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

For attention:

MONTH-END CLOSURE PROCEDURE FOR 2020/21, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

1. Treasury Circular No. 09/2020
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/LOGIS Reconciliation on Major Assets in terms of Treasury Circular 39/2007
 - 2.2 BAS/PERSAL Reconciliation in terms of Treasury Circular 23/2008
 - 2.3 BAS/LOGIS Reconciliation on Minor Assets in terms of Treasury Circular 36/2008
 - 2.4 BAS/PMG Reconciliation

ACCOUNTING OFFICER

INITIALS AND SURNAME

DATE:

MINIMUM FINANCIAL MANAGEMENT PERFORMANCE INDICATORS TO BE COMPLIED WITH

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 have been cleared.			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
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 were reconciled.			
3.4	All LOGIS integration transactions in relation to BAS have taken place and failed transactions resubmitted.			
3.5	Reconciliations including the reporting month were compiled, reconciled and signed off by Chief Financial Officer (proof documentation attached). BAS vs PERSAL BAS vs PMG (Bank reconciliation) BAS vs LOGIS (major assets – additions & revenue) BAS vs LOGIS (minor assets – additions)			

NO.	PERFORMANCE INDICATOR	YES	NO	REASON/COMMENT, ACTION PLAN AND TIME FRAMES
4.	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 and 35/2014 read with National Treasury Instruction Note Number 34: Effecting payments within thirty (30) days from date of receipt of an invoice as required in terms of Treasury Regulation 8.2.3.			
5.	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 and confirm and {unconfirmed} balances as recorded in the confirmation letters issued and received.			
5.3	Amounts included in control or suspense accounts are cleared and correctly allocated to the relevant cost centres on a monthly basis.			
5.4	All staff debts have been recorded and reconciled.			
5.5	Reports of uncleared items are provided to the Accounting Officer and followed up on a monthly basis by the Chief Financial Officer.			
5.6	All supporting documentation 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 Loss Control System.			
6.3	Management of leases			
6.3.1	A lease agreement register has been implemented and updated.			
6.3.2	All leases have been classified as either finance or operating leases.			
6.3.3	Finance lease payments were classified as capital expenditure.			

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

ACCOUNTING OFFICER
or Delegated Official

DATE:

MONTH-END CLOSURE DATES FOR THE 2020/21 FINANCIAL YEAR, TO MEET THE REPORTING REQUIREMENTS IN TERMS OF SECTION 32 OF THE PUBLIC FINANCE MANAGEMENT ACT

ACCOUNTING MONTH	CLOSURE DATES	ACTUAL CLOSURE DATES
MARCH 2020 – reporting to Vulindlela	2020/04/08 (no month/year close transaction)	
MARCH 2020 – PRELIMINARY	2020/04/30	
APRIL 2020	2020/05/08	
MAY 2020	2020/06/05	
JUNE 2020	2020/07/07	
JULY 2020	2020/08/07	
AUGUST 2020	2020/09/07	
SEPTEMBER 2020	2020/10/06	
OCTOBER 2020	2020/11/06	
NOVEMBER 2019	2020/12/07	
DECEMBER 2020	2021/01/08	
JANUARY 2021	2021/02/08	
FEBRUARY 2021	2021/03/08	
MARCH 2021 - Reporting to Vulindlela	2021/04/08 (no month/year close transaction)	
MARCH 2021– PRELIMINARY	2021/04/30	

- i) The dates reflect close of business for that day.
- ii) The dates are the latest possible closure date; however, departments are encouraged to enhance their internal procedures to close earlier.
- iii) **Departments to indicate the actual date of closure for that particular month in column three (3).**
- iv) Please note for BAS Departments:
The PRELIMINARY close for March must be dealt with in accordance with the prescripts as detailed in **BAS Notice 01 of 2020**.

INTERFACES WITH BAS

DEPARTMENT	BAS INTERFACES						
	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)	PMG	TELKOM
Premier: Western Cape	(date)					(date)	
Provincial Parliament	(date)					(date)	
Provincial Treasury	(date)					(date)	
Community Safety	(date)					(date)	
Education	(date)					(date)	
Health	(date)		(date)	(date)		(date)	
Social Development	(date)					(date)	
Human Settlements	(date)	(date)				(date)	
Environmental Affairs and Development Planning	(date)					(date)	
Transport and Public Works	(date)				(date)	(date)	
Agriculture	(date)					(date)	(date)
Economic Development and Tourism	(date)					(date)	
Cultural Affairs and Sport	(date)					(date)	
Local Government	(date)						

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

Interface description:

Previous reporting months:

Reconciliation:

Reason/s:

Financial implications:

Expenditure/Revenue not allocated: R _____

Remedial steps taken:

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

**CHIEF FINANCIAL OFFICER
or Delegated Official**

DATE:

INTER-DEPARTMENTAL RECEIVABLES

Month: _____

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

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

INTER-DEPARTMENTAL PAYABLES

Month: _____

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

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

ANNEXURE G

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

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

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

ANNEXURE H

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

Department: _____

Month: _____

	Amount	Annexure
Opening Balance (Closing balance of previous month)		
Adjustments/Corrections		
Irregular Expenditure relating to current year		H1
Irregular Expenditure relating to prior year		H1
Less: Prior year amounts condoned		H2
Less: Current year amounts condoned		H2
Less: Prior year amounts not condoned and removed		H2
Less: Current year amounts not condoned and removed		H2
Less: Amounts recoverable (current and prior year)		H2
Less: Amounts written off		H2
Closing Balance (Corresponding to the IFS/AFS)		

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:

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

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

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

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

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

- Key:** **UI** - Irregular Expenditure Under Investigation
DP - Disciplinary process initiated against responsible person
TR - Transferred to receivables for recovery
WO - Amounts written off

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:

MONTHLY REPORT ON IRREGULAR EXPENDITURE CONDONED/TRANSFERRED FOR RECOVERY

Department: _____

Month: _____

IRREGULAR EXPENDITURE CONDONED – PRIOR YEAR

Date	Case Number	Incident description	Amount	General comments
TOTAL				

IRREGULAR EXPENDITURE CONDONED – CURRENT YEAR

Date	Case Number	Incident description	Amount	General comments
TOTAL				

IRREGULAR EXPENDITURE NOT CONDONED & REMOVED – PRIOR YEAR

Date	Case Number	Incident description	Amount	General comments

IRREGULAR EXPENDITURE NOT CONDONED & REMOVED – CURRENT YEAR

Date	Case Number	Incident description	Amount	General comments

IRREGULAR EXPENDITURE TRANSFERRED FOR RECOVERY (CURRENT & PRIOR YEAR)

Date	Case Number	Incident description	Amount	General comments

IRREGULAR EXPENDITURE AMOUNTS WRITTEN OFF

Date	Case Number	Incident description	Amount	General comments

**CHIEF FINANCIAL OFFICER
or Delegated Official**

DATE:

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

Department: _____

Month: _____

	Amount	Annexure
Opening Balance		
F&W expenditure relating to current year		11
F&W Expenditure relating to prior year		11
Amounts resolved (less)		12
Amounts transferred to receivables for recovery (less)		12
Closing balance		

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:

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE CURRENT 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
							UI	DP	TR	
TOTAL										

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE 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
							UI	DP	TR	
TOTAL										

- Key:**
- UI** - Fruitless and wasteful expenditure Under Investigation
 - 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:

FRUITLESS AND WASTEFUL EXPENDITURE RESOLVED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

FRUITLESS AND WASTEFUL EXPENDITURE TRANSFERRED TO RECEIVABLES FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

**CHIEF FINANCIAL OFFICER
or Delegated Official**

DATE:

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

Department: _____

Month: _____

Date of discovery	Date reported to Accounting Officer	Payment date	Payment number	Amount	Incident description	Status (refer to key)				General comments
						UI	DP	AA	A	
TOTAL										

- Key:**
- UI** - Unauthorised Expenditure Under Investigation
 - 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: