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File no.: 4/2/3-2019/20
Enquiries: MJ Comer

Financial Accounting Minute: 0004/2020

To: The Chief Director: Physical Resources
The Director: Physical Resource Planning
The Director: Institutional Resource Support
The Director: Infrastructure Delivery Management
The Chief Director: People Management Practices
The Director: Service Benefits
The Director: Recruitment and Selection
The Chief Director: Financial Management
The Director: Management Accounting
The Director: Financial Accounting
The Director: Supply Chain Management
The Chief Director: Assessment and Examinations
The Director: Examinations Administration
The Chief Director: Districts
The Chief Director: Curriculum Management and Teacher Development
The Director: Curriculum FET
The Director: Cape Teaching and Leadership Institute
The Director: e-Learning
The Chief Director: Business Intelligence Management
The Director: Knowledge and Information Management
The Chief Director: Inclusive Education and Special Programmes
The Director: Specialised Education
The Director: Communication
The Chief Director: Infrastructure Delivery Management System: Strategic Technical Adviser

Subject: Inputs for the compilation of financial statements for the 2019/20 financial year

1. The purpose of this minute is to remind you of the inputs required from you for the compilation of financial statements by the Western Cape Education Department (WCED) for the 2019/20 financial year. This minute must be read in conjunction with Financial Accounting Minute 0003/2020 on the Basic Accounting System closing procedures for the 2019/20 financial year.

2. In terms of section 40(1)(c) of the Public Finance Management Act (PFMA), 1999 (Act 1 of 1999), as amended by Act 29 of 1999, the accounting officer must prepare financial statements for each financial year and submit them for auditing, within two months of the end of a financial year, to the Auditor-General (AG) and the Provincial Treasury (PT), who will prepare consolidated financial statements. This means that the WCED's completed and signed financial statements must be submitted by no later than 31 May 2020. Due to the COVID-19 lockdown, this date has been extended to 31 July 2020. However, a full set of provisional financial statements must be submitted to the Provincial Treasury (PT) by 17 July 2020.
3. The WCED's financial year closure has taken place on 15 May 2020. To enable the Directorate: Financial Accounting to comply with the requirements of the PFMA, it is essential that the persons on the attached list submit their inputs to this directorate **by no later than 05 June 2020, if not subject to closure, and by no later than 23 June 2020, if subject to closure**. Kindly note the requirement by Treasury that all inputs and supporting documentation be submitted in both hard copy and electronic format. It is still a requirement that all inputs be certified as correct and signed by the relevant director or supervisor. All inputs must also be accompanied by supporting documentation where relevant. It is further recommended that the page containing the signatures of the responsible persons be scanned and submitted electronically together with the other documents, in Excel or Word format.
4. For easy reference electronic versions of the extracts from the template for the compilation of the financial statements applicable to each section, will be emailed to the persons on the attached list.
5. Any enquiries in this respect may be directed to Mr MJ Comer at tel. no. 021 467 2736 or Mr Z Mpisi at tel. no. 021 467 2511.
6. Your cooperation will be highly appreciated.

SIGNED: LJ ELY

DEPUTY DIRECTOR-GENERAL: CORPORATE SERVICES

DATE: 2020-05-26