

File no.: 4/5/1/1/2022-2023  
Reference: 20230221-1674

Financial Accounting Minute: 0002/2023

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: Procurement 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: eLearning  
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

**Subject: Inputs for the compilation of financial statements for the 2022/23 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 2022/23 financial year. This minute must be read in conjunction with Financial Accounting Minute 0001/2023, dated 13 February 2023, on the Basic Accounting System closing procedures for the 2022/23 financial year.

2. In terms of section 40(1)(b)–(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 and the Provincial Treasury, 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 2023.
3. The WCED's financial year closure will take place on 14 April 2023. 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 14 April 2023, if not subject to closure, and by no later than 28 April 2023, if subject to closure**. Kindly note that the audit file is required by Treasury. All inputs and supporting documentation must 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. All officials dealing with **gifts and donations** must take note of paragraph 4, i.e. "Requirements for financial reporting" as stipulated in Financial Accounting Minute 0004/2019, dated 31 October 2019. These inputs, together with a copy of each authorised submission, must be submitted to this directorate by no later than **26 April 2023**.
6. Any enquiries in this respect may be directed to Mr P Abraham at tel. no. 021 467 2625 or Mr H Burger at tel. no. 021 467 2188.
7. Your cooperation will be highly appreciated.

**SIGNED:** LJ ELY

**DEPUTY DIRECTOR-GENERAL: CORPORATE SERVICES**

**DATE:** 2023-03-03