



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

- TO ALL : ACCOUNTING OFFICERS OF DEPARTMENTS AND CONSTITUTIONAL INSTITUTIONS**
- : ACCOUNTING AUTHORITIES OF PUBLIC ENTITIES LISTED IN SCHEDULES 2 AND 3 TO THE PFMA**

NATIONAL TREASURY INSTRUCTION NO. 04 OF 2020/2021

EXTENSION OF DEADLINES FOR THE SUBMISSION OF IN-YEAR MONITORING; QUARTERLY REPORTS BY DEPARTMENTS AND QUARTERLY REPORTS BY PUBLIC ENTITIES AND CONSTITUTIONAL INSTITUTIONS, AND OTHER COMPLIANCE MEASURES TO BE FOLLOWED DURING THE NATIONAL LOCKDOWN PERIOD

1. PURPOSE

- 1.1 The purpose of this National Treasury Instruction is to provide for the extension of deadlines relating to in-year monitoring reports by accounting officers of departments, as provided for in section 40(4)(c) of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999); and quarterly reports by accounting officers of constitutional institution and accounting authorities of public entities listed in schedules 2 and 3 to the PFMA.

2. BACKGROUND

- 2.1 Due to the COVID-19 pandemic, the President declared a national state of disaster, which resulted in the issuance of Regulations under section 3 of the Disaster Management Act (DMA), 2002 (Act 57 of 2002) by the Minister of Cooperative Governance and Traditional Affairs.
- 2.2 During this period of uncertainty due to COVID-19 pandemic and the President's proclamation of a 35-day national lockdown, departments and public entities are still expected to comply with the PFMA, treasury regulations and related prescripts, except where formal exemption has been granted by the National Treasury.

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- 2.3 Accounting officers and accounting authorities are required in terms of sections 38(1)(a)(i) and 51(1)(a)(i) of the PFMA to ensure effective, efficient and transparent systems of financial and risk management and internal controls.
- 2.4 Section 40(4)(c) of the PFMA provides that accounting officers of departments must, within 15 days of the end of each month, submit to the relevant treasury and executive authority responsible for that department –
- (i) the information for that month;
 - (ii) a projection of expected expenditure and revenue collection for the remainder of the current financial year; and
 - (iii) when necessary, an explanation of any material variances and a summary of the steps that are taken to ensure that the projected expenditure and revenue remain within budget.
- 3. SUBMISSION OF IN-YEAR MONITORING (IYM) REPORTS BY DEPARTMENTS AND QUARTERLY REPORTS BY PUBLIC ENTITIES LISTED IN SCHEDULES 2 AND 3 OF THE PFMA TO THE RELEVANT TREASURY**
- 3.1 The submission of IYM reports for 31 March 2020 is hereby extended to 30 April 2020. The submission date of IYM reports for April 2020 is extended to 25 May 2020.
- 3.2 The due date of the 4th quarter expenditure reports by constitutional institutions and public entities listed in schedules 2 and 3 of the PFMA is hereby extended to 31 May 2020.
- 3.3 Should the lockdown be extended beyond the current 35 days' period, the submission deadline of IYM reports is hereby extended by 15 days for each month affected by the lockdown period, while the submission deadline for the quarter one (1) report of 2020/2021 is extended by 30 days to 30 August 2020.
- 4. COMPLIANCE MEASURES TO BE FOLLOWED DURING THE NATIONAL LOCKDOWN PERIOD**
- 4.1 Should there be a need for departments and public entities to submit requests to the National Treasury during the lockdown period, these should be submitted electronically to the relevant Public Finance Budget Analyst, as per the standard practice.

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4.2 The reprioritisation of the 2020/2021 budget allocations towards the COVID-19 pandemic related interventions must be accounted for through the 2020 Adjusted Budget process. Any reprioritisation of the 2020/2021 budget that requires prior written approval of the National Treasury must be submitted electronically submitted to the relevant Public Finance Budget Analyst.

4.3 Submission letters to the National Treasury must be signed by the relevant accounting officer or a duly authorised official for attention of the Deputy Director-General: Public Finance.

5. APPLICABILITY

5.1 This Treasury Instruction applies to national departments, constitutional institutions and public entities listed in Schedules 2 and 3 to the PFMA.

6. EFFECTIVE DATE

6.1 This Treasury Instruction takes effect from date of signature.

7. DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION

7.1 Accounting officers of national departments are requested to bring the contents of this Treasury Instruction to the attention of accounting officers and accounting authorities of constitutional institutions that receive transfers and subsidies from the votes of their respective departments.

8. AUTHORITY FOR THIS TREASURY INSTRUCTION

8.1 This Treasury Instruction is issued in terms of section 76(4)(a) of the PFMA.

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9. CONTACT INFORMATION

Enquiries related to this Treasury Instruction may be directed to the following persons:

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