



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

**TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS
HEAD OFFICIALS OF PROVINCIAL TREASURIES
PROVINCIAL ACCOUNTANTS-GENERAL**

NATIONAL TREASURY INSTRUCTION NO. 6 OF 2020/2021: AMENDED DATES FOR SUBMISSION OF INTERIM FINANCIAL STATEMENTS

1. PURPOSE

1.1 The purpose of this Treasury Instruction is to inform accounting officers of departments of amended dates for submission of Interim Financial Statements (IFS) for the 2020/2021 financial year.

2. BACKGROUND

2.1 Due to the COVID-19 pandemic, the President declared a national state of disaster which then required the Minister of Cooperative Governance and Traditional Affairs to issue Regulations under section 3 of the Disaster Management Act (DMA), 2002 (Act 57 of 2002) on 15 March 2020, with further regulations issued on 29 April 2020.

2.2 During this period of uncertainty due to COVID-19 pandemic, departments are still expected to comply with the Public Finance Management Act, 1999 (Act No. 1 of 1999), Treasury Regulations and National Treasury Instructions, except where a formal extension was issued by the National Treasury.

3. INTERIM FINANCIAL STATEMENTS (IFS)

3.1 For the 2020/2021 financial year departments must compile interim Financial Statements for the periods ending:

- (a) 30 June 2020;
- (b) 30 September 2020; and
- (c) 31 December 2020.

3.2 Accurate and completed Interim Financial Statements must be submitted to the relevant treasury as follows:

- (a) for the first quarter ending 30 June 2020 – within 60 days after the end of the period; and

- (b) for the remaining quarters referred to in paragraph 3.1 (a) and (b) – within 30 days after the end of the period.

4. APPLICABILITY

This Treasury Instruction applies to all departments.

5. EFFECTIVE DATE

This Treasury National Instruction takes effect from the date of signature.

6. REPEAL OF PARAGRAPHS 6.2 AND 6.3 OF NATIONAL TREASURY INSTRUCTION NO. 07 OF 2019/2020

This Treasury Instruction repeals paragraphs 6.2 and 6.3 of Treasury Instruction No. 07 of 2019/2020 issued on the 3rd of December 2019.

7. DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION

Head officials of provincial treasuries are requested to bring the contents of this Treasury Instruction to the attention of accounting officers of departments in their respective provinces.

8. AUTHORITY FOR THIS TREASURY INSTRUCTION

This Treasury Instruction is issued in terms of section 76(2)(j) of the PFMA.

9. CONTACT INFORMATION

Enquiries related to this Treasury Instruction may be directed to:

Lizette Labuschagne

Director: Accounting Support and Reporting

Phone: 012 315 5781

E-Mail: Lizette.Labuschagne@treasury.gov.za



Karen Maree

ACTING ACCOUNTANT-GENERAL

DATE: 7 May 2020