



# **national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**TO ALL : HEADS OF PROVINCIAL TREASURIES**  
**: ACCOUNTING OFFICERS OF PROVINCIAL DEPARTMENTS**  
**: ACCOUNTING AUTHORITIES OF PROVINCIAL PUBLIC ENTITIES LISTED IN SCHEDULE 3C AND 3D OF THE PFMA**

## **NATIONAL TREASURY INSTRUCTION NO. 08 OF 2020/21**

### **EXTENSION OF DEADLINES FOR THE SUBMISSION OF IN-YEAR MONITORING REPORTS BY PROVINCIAL DEPARTMENTS AND QUARTERLY REPORTS BY PROVINCIAL PUBLIC ENTITIES TO THE RELEVANT TREASURY**

#### **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 provincial 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 provincial public entities listed in schedule 3C and 3D to the PFMA.

#### **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, provincial departments and public entities are still expected to comply with the PFMA, Treasury Regulations and National Treasury Instructions, except where a formal extension was issued by the National Treasury.
- 2.3. Relevant accounting officers and accounting authorities at provincial level 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 –

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- 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.
- 2.5. Treasury Regulation 18.1.2 provides that a provincial treasury must submit a statement to the National Treasury on actual revenue and expenditure with regard to its revenue fund before the 22nd day of each month in the format determined by the National Treasury.

### **3. SUBMISSION OF IN-YEAR MONITORING (IYM) REPORTS**

- 3.1. The submission dates of provincial IYM reports for April 2020 is hereby extended to 25 May 2020 to the provincial treasury and 1 June 2020 to the National Treasury.
- 3.2. The extended submission dates are only applicable to the reporting period as indicated in paragraph 3.1.
- 3.3. The submission date for IYM reporting of 31 May 2020 to the National Treasury remains at 22 June 2020.
- 3.4. The IYM reporting submission date as at 30 June 2020 to the National Treasury will be 17 July 2020 for purposes of preparation of the section 32 PFMA 1st quarter publication reports.
- 3.5. The due date of the 4th quarter expenditure reports (preliminary outcomes) by provincial public entities to provincial treasuries is hereby extended to 31 May 2020.

### **4. APPLICABILITY**

This Treasury Instruction applies to provincial departments and provincial public entities listed in schedule 3C and 3D to the PFMA.

### **5. EFFECTIVE DATE**

This Treasury Instruction takes effect from date of signature.

### **6. DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION**

- 6.1. Heads of treasuries are requested to bring the contents of this Treasury Instruction to the attention of accounting officers of provincial departments; and
- 6.2. Heads of provincial departments to bring the contents of the Treasury Instruction accounting authorities that receive transfers from the votes of their respective departments.

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**7. AUTHORITY FOR THIS TREASURY INSTRUCTION**

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

**8. CONTACT INFORMATION**

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

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**DIRECTOR-GENERAL**

**DATE:** 20/5/2020.