



national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

TO ALL : ACCOUNTING OFFICERS OF CONSTITUTIONAL INSTITUTIONS
: ACCOUNTING AUTHORITIES OF NATIONAL PUBLIC ENTITIES
LISTED IN SCHEDULES 2, 3A AND 3B TO THE PFMA

NATIONAL TREASURY INSTRUCTION NO. 2 OF 2014/2015

QUARTERLY REPORTING FOR CONSTITUTIONAL INSTITUTIONS AND NATIONAL PUBLIC ENTITIES LISTED IN SCHEDULES 2, 3A AND 3B TO THE PUBLIC FINANCE MANAGEMENT ACT (PFMA), 1999 (ACT NO. 1 OF 1999)

1. PURPOSE

The purpose of this *Treasury Instruction* is to prescribe quarterly reporting measures for constitutional institutions and national public entities listed in Schedules 2, 3A and 3B to the PFMA.

2. BACKGROUND

- 2.1. Without prescribing specific timelines and formats, Treasury Regulation 5.3 requires the accounting officer of a constitutional institution to establish procedures for quarterly reporting to the executive authority in order to facilitate effective performance monitoring, evaluation and corrective action.
- 2.2. Treasury Regulations 29.3 and 30.2 require accounting authorities to establish the procedures referred to in paragraph 2.1 in, amongst others, national public entities listed in Schedules 2, 3B and 3A to the PFMA respectively.
- 2.3. This *Treasury Instruction* serves to introduce a consistent approach to the quarterly reporting system required of constitutional institutions and national public entities. The aim of this quarterly reporting system is to improve transparency and oversight in relation to the financial and non-financial performance of constitutional institutions and national public entities.

3. MEASURES TO ENSURE COMPLIANCE WITH THE QUARTELY REPORTING SYSTEM

- 3.1. With effect from the first quarter of the 2014/2015 financial year, all constitutional institutions and national public entities must, within 30 days after the end of each quarter, submit their quarterly reports to their respective executive authorities in the prescribed template.

**National Treasury Instruction No. 2 of 2014/2015:
Quarterly reporting for constitutional institutions and national public entities listed in
Schedules 2, 3A and 3B to the PFMA**

- 3.2. Copies of these quarterly reports must also be submitted to the National Treasury within 30 days after the end of each quarter.
- 3.3. The template referred to in paragraph 3.1 can be downloaded from the National Treasury's PFMA webpage through the following web link:
<http://www.treasury.gov.za/legislation/pfma/TreasuryInstruction/default.aspx>
- 3.4. The accuracy and completeness of the quarterly reports submitted to the National Treasury must be confirmed by the signature of the accounting officer or accounting authority of the constitutional institution or public entity, whichever applicable.
- 3.5. If the accounting officer of the constitutional institution or the accounting authority of the public entity delegates the authority to confirm the completeness and accuracy of the quarterly report to the chief executive officer or to another functionary, it must be emphasised that the accounting officer or accounting authority is not divested of his/her/their responsibilities concerning the exercising of the delegated power in terms of sections 44(2)(d) and 56(2)(c) of the PFMA respectively.

4. SUBMISSIONS TO THE NATIONAL TREASURY

- 4.1 All constitutional institutions and national public entities must email their quarterly reports to the National Treasury's Chief Directorate: Public Finance Statistics at the following email address: datafilepe@treasury.gov.za.
- 4.2 The quarterly reports must be submitted to the executive authority and to the National Treasury by the following dates:

Quarter	Submission date
1 st Quarter ending 30 June	31 July
2 nd Quarter ending 30 September	31 October
3 rd Quarter ending 31 December	31 January
4 th Quarter ending 31 March	30 April

5. APPLICABILITY OF THIS TREASURY INSTRUCTION

This *Treasury Instruction* applies to all constitutional institutions and national public entities listed in Schedules 2, 3A and 3B to the PFMA.

6. EFFECTIVE DATE

This *Treasury Instruction* takes effect from 30 June 2014.

7. NOTIFYING THE AUDITOR-GENERAL

The Auditor-General will be notified of the contents of this *Treasury Instruction*.

**National Treasury Instruction No. 2 of 2014/2015:
Quarterly reporting for constitutional institutions and national public entities listed in
Schedules 2, 3A and 3B to the PFMA**

8. DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION

- 8.1. Accounting officers of departments are requested to bring the contents of this *Treasury Instruction* to the attention of all:
- (a) accounting officers of constitutional institutions that receive their transfers and subsidies from the votes of their respective departments; and
 - (b) accounting authorities of national public entities that report to their respective executive authorities.

9. AUTHORITY FOR THIS PRACTICE NOTE

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

10. CONTACT INFORMATION

Enquiries related to this *Treasury Instruction* may be directed to:

Mrs. Euody Mogaswa
Director: Budget Reform
Telephone No: 012 315 5454
Email: Euody.Mogaswa@treasury.gov.za

Mrs. Sheila Thipe
Acting Chief Director: Public Finance Statistics
Telephone No: 012 315 5991
Email: Sheila.Thipe@treasury.gov.za


MICHAEL SASS
ACCOUNTANT – GENERAL

DATE: 10/6/2014