



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

The Technical Guide to the Public Entities Quarterly Reporting Template 2015/16

Information

1. Check that the Entity Name and department are correct.
2. Complete the contact details of the compiling officer
3. Also if you are schedule 2 or 3B entity complete the “time-schedule: Capex, borrowing... part”. If not leave that uncompleted

Info: The Budget examiner is your treasury contact for all budget related matters. The technical assistant is your treasury contact for any technical matters relating the functionality of this template. The ALM contact is for matters relating to the yellow tabs, only applicable to SOEs and Business entities.

4. Select the quarter which you will be updating. There is no visible change when a quarter is selected. However, when you update, the numbers will be pasted on the quarter that has been selected.

Info: The “sign-off” button should only be used once the updating of the template is completed.

5. Press “NEXT”.

Economic Definitions

Info: The economic definitions have all the variables defined. They are also linked to the said variables throughout the template. There is also a search function that allows the entity to find the definitions.

Objectives

Info: This captures summary information of all your objectives. It also carries through these objectives to the mapping sheets.

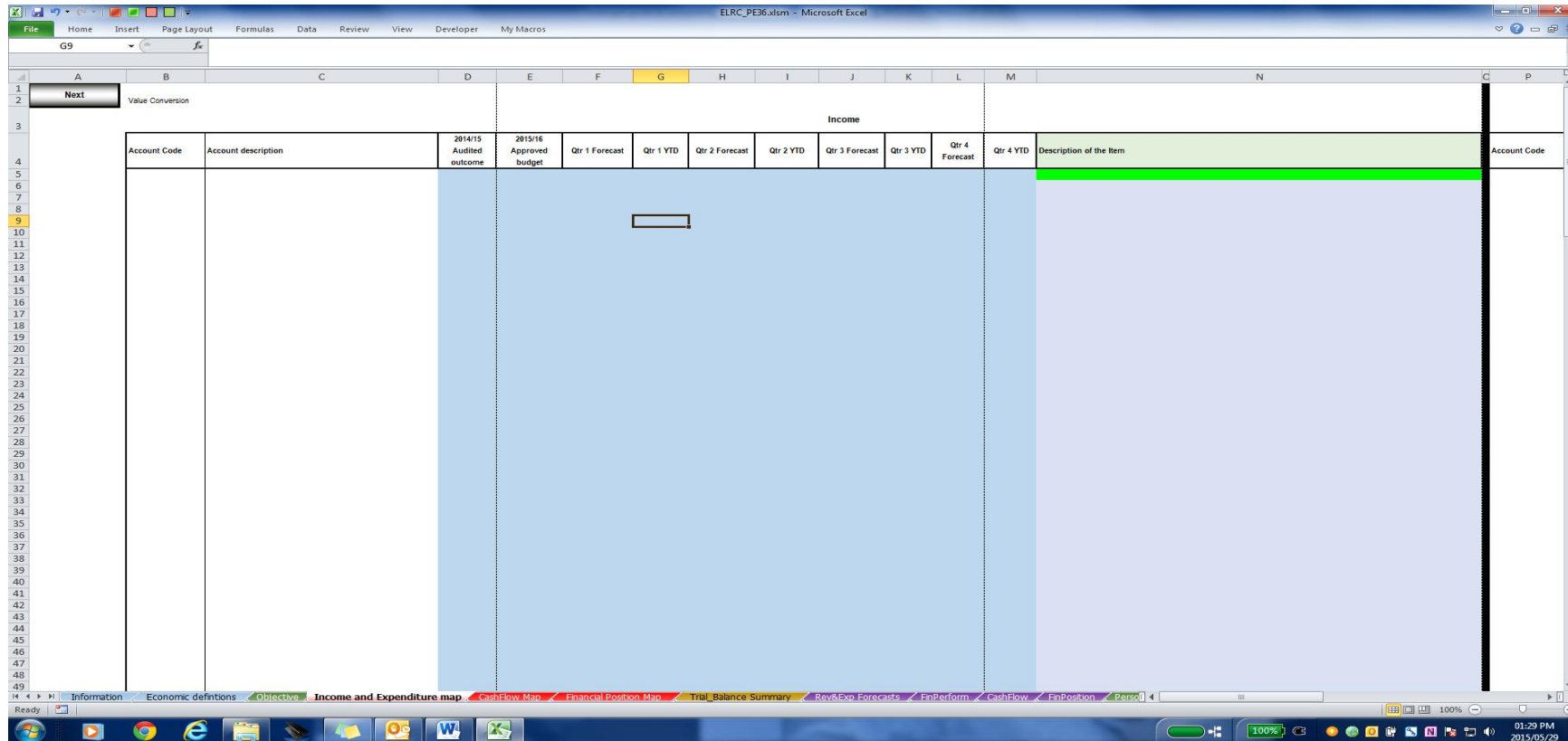
1. Complete the expenditure numbers in Round Thousands for all columns of the admin programme. Refer to the Treasury guidelines on the definition of the admin programme.
2. In programme 2 through to ten, complete the name of the programme as such: “Programme 2: Road Works”.
3. Update the expenditure data for all columns.

MAPPING OF TRIAL BALANCE DATA

Income and Expenditure Map

No decimals are allowed in the template.

Income



Income													
Account Code	Account description	2014/15 Audited outcome	2015/16 Approved budget	Qtr 1 Forecast	Qtr 1 YTD	Qtr 2 Forecast	Qtr 2 YTD	Qtr 3 Forecast	Qtr 3 YTD	Qtr 4 Forecast	Qtr 4 YTD	Description of the Item	Account Code

1. Paste the account codes/numbers on column B

2. Paste the related account descriptions on column C
3. In columns D-M paste the income data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column N apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

5. When finished continue to the expenditure part on the right.

Expenditure

The screenshot shows the 'Expenditure' section of the ELRC_P36.xlsx spreadsheet. The interface includes a ribbon with tabs like File, Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, and My Macros. The spreadsheet grid shows columns P through AE. A yellow box highlights the 'Programme Selection' dropdown in column RST, with a red arrow pointing to it and a text box stating 'The expenditure detail must be imported per Programme.' The spreadsheet is titled 'ELRC_P36.xlsx' and is open in Microsoft Excel.

1. Select programme 1 in the dropdown list in column RST.

Info: The drop down will reflect the programmes/objectives/activities captured in the "Objectives" page.

2. Paste the account codes/numbers on column P
3. Paste the related account descriptions on column Q

Important: Make sure that you map all the account codes and descriptions relating to your expenditure. This is so that when you load the next programme you have the exact same mapping.

4. In columns R-AA paste the expenditure data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
5. In column AB apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

Info: All “please specify” maps will retain the account description.

6. When completed press “Update Programme Expenditure” before you move on to the next programme.

Important: Make sure you “update programme expenditure” each time you finish loading each programme. Failure to do this will cause your data to be overridden by the next programme you load.

7. Select next programme
8. In columns R-AA paste the expenditure data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
9. Repeat steps 6-8 until all programmes are loaded.

Editing

1. *For income simply change what you need to edit*
2. *For expenditure*
 - a. *Select the programme that you would like to edit. This will bring back the programme and the data you loaded.*
 - b. *Change*
 - c. *“update programme expenditure”*
3. *To clear all programme and start afresh-*
 - a. *Select clear all programmes.*
 - b. *Confirm that you want to delete all*

NEXT

Cash Receipts

1. Paste the account codes/numbers on column B
2. Paste the related account descriptions on column C
3. In columns D-M paste the receipts data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.

4. In column N apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

5. When finished continue to the cash paid part on the right.

Cash Paid

The screenshot displays an Excel spreadsheet titled "ELRC_PE36.xlsm". The spreadsheet is set up for cash flow reporting, specifically for "CashFlow - Cash paid". The table structure includes columns for "Account Code", "Account description", and various forecast periods (2014/15, 2015/16, Qtr 1 Forecast, Qtr 1 YTD, Qtr 2 Forecast, Qtr 2 YTD, Qtr 3 Forecast, Qtr 3 YTD, Qtr 4 Forecast, Qtr 4 YTD). The table is currently empty, with a large blue shaded area covering the data rows. The Excel interface includes the ribbon (File, Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, My Macros) and the Windows taskbar at the bottom.

1. Paste the account codes/numbers on column P
2. Paste the related account descriptions on column Q
3. In columns R-AA paste the payments data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.

4. In column AB apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

5. When finished continue down to advancing activities

Advancing Activities

The screenshot shows the Microsoft Excel interface with the file "ELRC_PE36.xlsx". The ribbon includes tabs like File, Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, and My Macros. A formula bar at the top left displays "=C221". Below it is a grid of columns labeled C through N. Rows are numbered from 198 down to 227. Row 206 contains a header "Cash flow from advancing activities (Financial Institutions only)". From row 207 onwards, there's a structured table:

	Account description	2014/15 Audited outcome	2015/16 Approved budget	Qtr 1 Forecast	Qtr 1 YTD	Qtr 2 Forecast	Qtr 2 YTD	Qtr 3 Forecast	Qtr 3 YTD	Qtr 4 Forecast	Qtr 4 YTD	Description of the Item
207												
208												
209												
210												
211												
212												
213												
214												
215												
216												
217												
218												
219												
220												
221												
222												
223												
224												
225												
226												
227												

The bottom status bar indicates the active sheet is "CashFlow Map" among others like Information, Economic definitions, Objective, Income and Expenditure map, Financial Position Map, Trial Balance Summary, Rev&Exp Forecasts, FinPerform, CashFlow, FinPosition, Parse. System icons show 100% zoom and date/time as 01:39 PM 2015/05/23.

1. Paste the account codes/numbers on column B
2. Paste the related account descriptions on column C
3. In columns D-M paste the advances data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column N apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

5. When finished continue to the Investing activities part on the right.

Investing Activities

[illegible]

1. Paste the account codes/numbers on column P
2. Paste the related account descriptions on column Q
3. In columns R-AA paste the Investing activities data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column AB apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

5. When finished continue down to financing activities

Financing activities

	A	B	C	D	E	F	G	H	I	J	K	L	M	
		Account Code	Account description	2014/15 Audited outcome	2015/16 Approved budget	Qtr 1 Forecast	Qtr 1 YTD	Qtr 2 Forecast	Qtr 2 YTD	Qtr 3 Forecast	Qtr 3 YTD	Qtr 4 Forecast	Qtr 4 YTD	Description of the Item
207														
208														
224														
225														
226														
227														
228														
229														
230														
231														
232														
233														
234														
235														
236														
237														
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239														
240														
241														
242														
243														
244														
245														
246														
247														
248														
249														
250														
251														

1. Paste the account codes/numbers on column B
2. Paste the related account descriptions on column C
3. In columns D-M paste the financing activities data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column N apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

When finished continue to the opening cash balance part on the right

Opening cash balance

	P	Q	R	S	T	U	V	W	X	Y	Z	AA	AB
	Account Code	Account description	2014/15	2014/15	Qtr 1 Forecast	Qtr 1 Actual	Qtr 2 Forecast	Qtr 2 Actual	Qtr 3 Forecast	Qtr 3 Actual	Qtr 4 Forecast	Qtr 4 Actual	Description of the Item
207													
208													
224													
225													
226													
227													
228													
229													Cash at the beginning of the quarter
230													
231													
232													
233													
234													
235													
236													
237													
238													
239													
240													
241													
242													
243													
244													
245													
246													
247													
248													
249													
250													

1. Paste the account codes/numbers on column P
2. Paste the related account descriptions on column Q
3. In columns R-AA paste the opening cash balance data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column AB apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

The screenshot displays a Microsoft Excel window titled "ELRC_PE36.xlsm". The ribbon at the top includes File, Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, and My Macros. The status bar at the bottom shows "Ready".

	B	C	D	E	F	G	H	I	J	K	L	M	N
250													
251	CashFlow - Indirect												
252	Account Code	Account description	2014/15 Audited outcome	2015/16 Approved budget	Qtr 1 Forecast	Qtr 1 YTD	Qtr 2 Forecast	Qtr 2 YTD	Qtr 3 Forecast	Qtr 3 YTD	Qtr 4 Forecast	Qtr 4 YTD	Description of the Item
253													
254													
255													
256													
257													
258													
259													
260													
261													
262													
263													
264													
265													
266													
267													
268													
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272													
273													
274													
275													
276													
277													
278													
279													

The taskbar at the bottom shows various application icons including Chrome, Firefox, and Word. The system clock indicates it is 01:42 PM on 2015/05/09.

1. Paste the account codes/numbers on column B
5. Paste the related account descriptions on column C
6. In columns D-M paste the data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
7. In column N apply the mapping of your trial balance accounts to our economic reporting format accounts.

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

Important: If the indirect cash flow is not visible to you, then it is not applicable to you... proceed...

NEXT

Info: If not sure of the definitions of our accounts, please go to the definitions page and do a search.

Current assets

[illegible]

1. Paste the account codes/numbers on column B

2. Paste the related account descriptions on column C
3. In columns D-M paste the current assets balances data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column N apply the mapping of your trial balance accounts to our economic reporting format accounts.

Scroll to the right

Non-current assets

The screenshot displays a Microsoft Excel window titled "ELRC_PE36.xlsm - Microsoft Excel". The ribbon shows tabs for File, Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, and My Macros. The worksheet grid shows columns labeled A through AB and rows numbered 1 through 27. In row 4, column C, there is a button labeled "Next". Below this, starting from row 9, column C, is a table structure for "Non-Current Assets". The table headers are as follows:

	Account Code	Entity Account Description	2014/15 Audited outcome	2015/16 Approved budget	Qtr 1 Forecast	Qtr 1 Actual	Qtr 2 Forecast	Qtr 2 Actual	Qtr 3 Forecast	Qtr 3 Actual	Qtr 4 Forecast	Qtr 4 Actual	Description of the Item
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													

The bottom status bar shows various icons and information, including "Ready", "Information", "Economic definitions", "Objective", "Income and Expenditure map", "CashFlow Map", "Financial Position Map", "Trial Balance Summary", "Rev&Exp Forecasts", "FinPerform", "CashFlow", "FinPosition", and "Pages". The system clock indicates it is 01:44 PM on 2015/05/20.

1. Paste the account codes/numbers on column P

2. Paste the related account descriptions on column Q
3. In columns R-AA paste the non-current assets balances data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column AB apply the mapping of your trial balance accounts to our economic reporting format accounts.

Scroll down on the left

Current liabilities

[illegible]

1. Paste the account codes/numbers on column B
2. Paste the related account descriptions on column C

- Scroll to the right

Non-current liabilities and equity

1. Paste the account codes/numbers on column P
2. Paste the related account descriptions on column Q

3. In columns R-AA, paste the non-current liabilities and equity balances data for 14/15 audited outcomes, 15/16 Approved budget, Quarters 1-4 forecasts and Quarter 1 outcome.
4. In column AB apply the mapping of your trial balance accounts to our economic reporting format accounts.

This is the last mapping. When done with the mapping scroll back up to the top of the page. The template requires that the numbers be submitted in rand thousands (R'000). However, the mapping can be done in either rands, rand thousands or rand millions. To convert to rand thousands:

1. Go to cell D3
2. To convert from rands select "R-R'000".
3. To convert from rand millions select "R'000 000- R'000".
4. If data already in R'000, select "None".

5. Then "Update all sheets"

Important: "Update all sheets" will update all the purple tabs with the information mapped in the red tabs. Failure to use this functionality may result in all data being lost when the template is closed.

NEXT

Trial balance summary

Info: This table lists all the data that has been mapped and enables the entity to check that the data still balances and also to easily identify errors in the mapping.

NEXT

Purple tabs

Info: All these are updated by the update sheets macro. No input is required. Entity should check the data just mapped for correctness.

NEXT....

MANUAL UPDATING

Important: All monetary values in the manually updated sheets must be completed in rand thousands. The convertor only applies to the mapped data.

Personnel data

[illegible]

This table should be updated manually. The blue shaded cells are to be updated, while the turquoise shaded cells are run from drop down lists.

1. Columns F-I: Select the relevant item on each list.
2. Column J: Complete number of posts on establishment. Only the funded positions may be completed here.

Info: If there are posts additional to establishment, please add them as they are budgeted for. Attach a note to that effect with your submission.

3. Column K: Complete approved budget for current year
4. For first quarter complete column M with number of filled posts on funded establishment
5. Column O: Report on YTD spend on compensation of employees
6. Subsequently do the same for each quarter
7. Columns Z-AC are formula driven and will calculate the Deviation, % YTD, % Deviation and available budget.

NEXT

Quantitative Indicators

Important: Indicators must be linked to the strategic objectives and listed in the strategic planning and annual performance plans.

[illegible]

1. Column F: list strategic objectives

2. Column G: Select objectives/programmes/activities
3. Column H: List the name of the indicators
4. Column I: Select the outcome from the 14 outcomes of government the indicator contributes to

Info: If the indicator is not contributing to any of the 14 outcomes, select "Entity Mandate"

5. Columns J-S list the annual and quarterly targets
6. In each quarter report on the YTD output of the indicator
8. Columns U-W are formula driven and will calculate the Deviation, % YTD and % Deviation
7. Column X has conditional formatting that measures how far the entity is from achieving the target.

Info: Red indicates that the indicator is still very far from being achieved; orange shows some progress and green means the entity is on track to achieving the target.

Qualitative indicators

Info: Indicators must be linked to the strategic objectives and listed in the strategic planning and annual performance plans.

The screenshot displays the 'Qualitative performance indicator' section of the 'ELRC PE36.xlsm' spreadsheet. The interface includes the standard Excel ribbon (File, Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, My Macros) and a formula bar showing 'G18'. The spreadsheet is organized into columns E through P. Row 3 is labeled 'Education Labour Relations Council PE36'. Row 4 contains a navigation bar with 'Hide unused rows', 'Unhide rows', and 'Next' buttons. Row 5 is labeled 'Qualitative performance indicator'. The main data table starts at row 6 and column E. The table has a header row (row 6) with columns: 'Strategic objective', 'Programme/Activity/ Objective', 'Indicator', 'Outcome', 'Target for 2015/16 as per Annual Performance Plan', 'Quarter 1 Outcomes', 'Quarter 2 Outcomes', and 'Quarter 3 Outcomes'. The 'Quarter 1 Outcomes' column is further divided into 'Quarter Target as per APP' and 'Quarter YTD output - validated'. The 'Quarter 2 Outcomes' column is further divided into 'Quarter Target as per APP' and 'Quarter YTD output - validated'. The 'Quarter 3 Outcomes' column is further divided into 'Quarter Target as per APP' and 'Quarter YTD output - validated'. The table body consists of rows 7 through 44, all of which are currently empty. The status bar at the bottom shows 'Ready' and the current sheet is 'QualitativePerformInd'.

1. Column F: list strategic objectives

2. Column G: Select objectives/programmes/activities
3. Column H: List the name of the indicators
4. Column I: Select the outcome from the 14 outcomes of government the indicator contributes to

Info: If the indicator is not contributing to any of the 14 outcomes, select "Entity Mandate"

5. Columns J-S list the annual and quarterly targets
6. In each quarter report on the YTD output of the indicator

Info: qualitative indicators are mainly text. Progress in achieving the target will be inferred by reading the progress.

NEXT

Info: These only relate to those capital projects that can be classified and infrastructure. The table mimics the one in the Budget template.

Important: Only entities involved in infrastructure development are expected to complete this sheet. All capital acquisitions must be captured in the investing activities section of your cash flow as well.

The projects are split into mega, large and small in the same way as in the budget template, with the value of the project guiding the classification.

1. Column G: Capture the project name
2. Column H: Capture the type of infrastructure, e.g. Dam, hospital, road etc.
3. Column I: Capture the project description
4. Columns J-M: Select from the drop down list. For SIP, if not related to any listed, the entity can leave that column blank.
5. Columns N-Y are for the monetary values. Capture the total cost of project, the audited outcome for the previous financial year if it is an on-going project, the approved budget for the reporting year, the forecasts and YTD spending for each quarter.
6. Columns AA-AD are formula driven and will calculate the Deviation, % YTD, % Deviation and available budget.

NEXT

Risk

Info: This requirement is to allow entities to show what risks they have that may have big budgetary implications and how they are mitigating or managing these.

The screenshot displays the Microsoft Excel interface for the file 'ELRC_PE36.xlsm'. The spreadsheet is titled 'Education Labour Relations Council' and 'PE36'. The main data area is a risk assessment table for the year 2015/16. The table has the following columns: Programme/Activity/Objective, Risk, Risk description, Indicators, Impact, Probability/Likelihood, Rates of risk, Cost of risk, Mitigation, and a QTR 1 section with columns for Mitigation steps progress, Impact, Probability, Rates of risk, and Mitigation steps. The table is currently empty, with only the header rows visible. A legend and color scale are also present.

Legend

Legend	Rate of risk	Colour
Red	Critical risk	Red
Orange	High risk	Orange
Yellow	Moderate risk	Yellow
Green	Low risk	Green

Table 1: Risk Assessment Data (2015/16)

Programme/Activity/Objective	Risk	Risk description	Indicators	Impact	Probability/Likelihood	Rates of risk	Cost of risk	Mitigation
				Low	0% - 10%	Green		
				Major	61% - 70%	Orange		
				Major	31% - 40%	Yellow		

Table 2: QTR 1 Data

Mitigation steps progress	Impact	Probability	Rates of risk	Mitigation steps

1. Column F: Select objective/programme/activity
2. Column G: Capture name of the risk
3. Column H: Capture description of risk
4. Column I: List the indicators of the risk

Info: The indicators refer to those conditions or occurrences that alert the entity that the said risk materialisation is imminent. E.g. an indicator for a risk- “IT server crashing” may be very slow processing capacity.

5. Column J: Select impact

Legend:- Major- can seriously derail mandate delivery

Moderate- can slow down mandate delivery

Low- can be dealt with little damage to mandate delivery

6. Column K: Select Probability/Likelihood

Definition: This measures the possibility of the risk materialising.

7. Column L is formula driven and rates the risk by combining the impact and the likelihood.
8. Column M: Capture the cost to the organisation should the risk materialise. If the risk mitigation strategy involves insuring the risk, then capture the cost after having discounted the insurance payment. Then indicate under comments that the risk is insured to the value of XXX.
9. Column N: Capture the mitigation strategy against this risk
10. Columns P-AE: Every quarter report on the progress of the mitigation strategy implementation, the impact and likelihood and rating of risk.

NEXT

[illegible]

Important: Commitments should only be recorded when it is clear that they will continue in the next financial year and may require surplus retention. Record them in the quarter when it becomes clear that this will happen.

1. Complete the columns as per self-explanatory headings.

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Summary of financial data

Info: this sheet is entirely formula driven and summarises all the financial data

Deviations

Info: This sheet is where the deviations coming for the reporting sheets can be explained. Only significant deviations should be explained.

Sign off page

Important: This is to be signed off by the accounting officer/authority (i.e. The Board). This function can be delegated to the CEO of the organisation, if the board deems it appropriate.

The screenshot shows the 'Sign-Off' page of the ELRC_PE36.xlsm Excel template. The page is titled 'Education Labour Relations Council' and 'PE36'. It features a large text area for the sign-off, with a 'Page 1' watermark. The sign-off text reads: 'I, hereby certify that the financial and non-financial data submitted for the current quarter is correct and gives an overview of the performance of the entity. Signed by: Accounting Officer/Authority Date: Comments:'. The page is part of a multi-sheet workbook, with other sheets visible in the bottom tab bar: 'Prog,15,CF & BS summaries', 'Deviations', and 'Sign-Off'.