



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

# **IN YEAR MONITORING REPORTING GUIDELINE 2019/2020**



## **NATIONAL TREASURY INSTRUCTION NO. 2 OF 2019/2020 IN YEAR MONITORING REPORT 2019/2020**

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### **1. PURPOSE**

- 1.1 Accounting officers of national departments are required to note the month end closure dates prescribed in terms of section 40(c) of the Public Finance Management Act, (PFMA), Act No. 1 of 1999 and National Treasury Instruction No. 2 of 2019/2020 dealing with amongst others, the in-year monitoring report on cases of irregular expenditure incurred by their respective institutions.
- 1.2 Accounting officers of constitutional institutions and accounting authorities of public entities listed in Schedules 2, 3A and 3B to the PFMA are required to note the quarterly end closure dates prescribed in terms the National Treasury Instruction No. 2 of 2019/2020 dealing with amongst others, the in-year monitoring report on cases of irregular expenditure incurred by their respective institutions.

### **2. BACKGROUND**

- 2.1 In terms of paragraph 8.1 of National Treasury Instruction No. 2 of 2019/2020, accounting officers are required to submit monthly IYM reports whilst accounting officers of constitutional institutions and accounting authorities of Schedules 2, 3A and 3B public entities are required to submit quarterly IYM reports on irregular expenditure:
- (a) in a format prescribed as [APPENDIX C](#) to the Irregular Expenditure Framework; and
  - (b) in accordance with the closure dates enclosed as **ANNEXURE A and B** to this Guideline.
- 2.2 The template referred to in paragraph 2.1 (a) above can be downloaded from the National Treasury's PFMA webpage through the link below:  
<http://www.treasury.gov.za/legislation/pfma/TreasuryInstruction/AccountGeneral.aspx>
- 2.3 Accounting officers of national departments must submit all confirmed cases of irregular expenditure through their IYM report to the National Treasury through the following email address: [datafileNAT@treasury.gov.za](mailto:datafileNAT@treasury.gov.za)



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- 2.4 Accounting authorities of constitutional institutions and accounting authorities of national public entities must submit irregular expenditure cases through their IYM report to the National Treasury through the following email address: [datafilePE@treasury.gov.za](mailto:datafilePE@treasury.gov.za)



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**ANNEXURE A**

**MONTH END REPORTING DATES FOR NATIONAL DEPARTMENTS AND TRADING ENTITIES**

**2019/2020 FINANCIAL YEAR REPORTING DATES**

National Departments Monthly In-Year-Monitoring (IYM) Submission schedule	
Month	Due date for Submission
April 2019	15-May-2019 (Monday)
May 2019	15-Jun-2019 (Wednesday)
June 2019	15-Jul-2019 (Saturday)**
July 2019	15-Aug-2019(Thursday)
August 2019	15-Sep-2019 (Saturday)**
September 2019	15-Oct-2019 (Tuesday)
October 2019	15-Nov-2019 (Friday)
November 2019	15-Dec-2019 (Sunday)**
December 2019	15-Jan-2020 (Wednesday)
January 2020	15-Feb-2020 (Saturday)**
February 2020	15-Mar-2020 (Sunday)**
March 2020	15-Apr-2020 (Wednesday)

\*\* Wherein the 15<sup>th</sup> falls on weekend, the IYM report should be submitted a day before the weekend.



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**ANNEXURE B**

**QUARTERLY END REPORTING DATES FOR SCHEDULES 2, 3A AND 3B PUBLIC ENTITIES**

**2019/2020 FINANCIAL YEAR REPORTING DATES**

Quarter	Due date for submission
Q1: Quarter ending 30 June	31 July
Q2: Quarter ending 30 September	30 October
Q3: Quarter ending 31 December	31 January
Q4: Quarter ending 31 March	30 April

**QUARTERLY END REPORTING DATES FOR WATER BOARD ENTITIES SUBMISSION DATES  
FOR 2019/2020**

Quarter	Due date for submission
Q1: Quarter ending 30 September	30 October
Q2: Quarter ending 31 December	31 January
Q3: Quarter ending 31 March	30 April
Q4: Quarter ending 30 June	31 July