



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 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

Technical guide to completing the Public Entities quarterly reporting 2015/16

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	N
		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														
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240														
241														
242														
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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.

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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													
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239													
240													
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242													
243													
244													
245													
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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.

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Financial Position

Info: This sheet is divided into the major categories of the financial position statement for ease of completion.

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

Current assets

The screenshot shows the 'Current Assets' section of an Excel spreadsheet. At the top, there is a 'Next' button and a 'Value Conversion Required' dropdown menu set to 'None'. Below this, there are three buttons: 'Update ALL fin Sheets', 'Reset Mapping', and 'Clear Original Forecasts'. The main table has the following structure:

Current Assets												
Account Code	Entity Account Description	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	Description of the Item

1. Paste the account codes/numbers on column B

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....

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.

The screenshot shows an Excel spreadsheet with the following structure:

- Row 3:** Education Labour Relations Council PE36
- Row 7:** Quantitative performance indicator
- Row 9:** Headers for the main data table:

Strategic Objective	Programme/Objective	Selected/ENE Performance Indicators	Outcome	Target for 2015/16 as per Annual Performance Plan (APP)	Qtr 1 Outcomes		Qtr 2 Outcomes		Qtr 3 Outcomes		Qtr 4 Outcomes		Deviation (YTD)	YTD %	Deviation (%)	progress of indicator (red/amber/green)
					Quarter Target as per APP	Quarter YTD output - validated	Quarter Target as per APP	Quarter YTD output - validated	Quarter Target as per APP	Quarter YTD output - validated	Quarter Target as per APP	Quarter YTD output - validated				

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.

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.

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Capital projects

Activity/Project name	Type of infrastructure*	Project description*	Nature of Investment	Current project stage*	SCOA item	SIP Category	Total Project Cost	2015/16		Qtr 1			Qtr 2
								Audited outcome	Approved Budget	Forecast	QTR YTD	Revised forecast	
1741													
1742													
1743													
1744													
1745													
1746													
1747													
1748													
1749													
1750													
1751													
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1794													

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 shows an Excel spreadsheet titled 'ELRC_PE36.xlsxm'. The spreadsheet is set up for reporting risks. At the top, there is a legend for risk levels:

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

The main table is divided into two sections: '2015/16' and 'QTR 1'. The '2015/16' section has the following columns: Programme/Activity/Objective, Risk, Risk description, Indicators, Impact, Probability/Likelihood, Rates of risk, Cost of risk, and Mitigation. The 'QTR 1' section has columns: Mitigation steps progress, Impact, Probability, Rates of risk, and Mitigation steps.

Under the '2015/16' section, there are three rows of data for 'Impact':

Impact	Probability/Likelihood	Rates of risk
Low	0% - 10%	Green
Major	61% - 70%	Orange
Major	31% - 40%	Yellow

The spreadsheet also shows a 'Hide unused' button and a 'Next' button. The bottom of the screen shows the Windows taskbar with the date 01:52 PM on 2015/05/29.

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

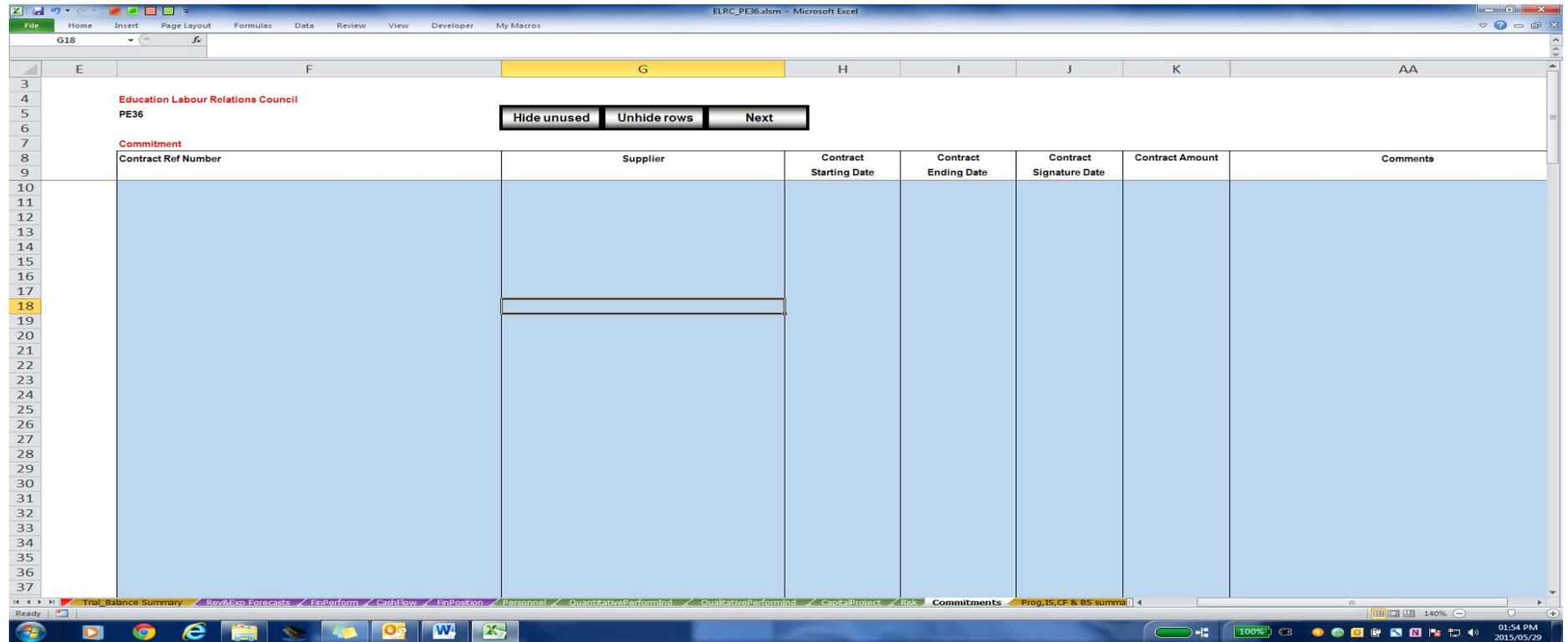
Definition: This measures the possibility of the risk materialising.

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

Commitments

Info: Commitments are meant for those commitments budgeted for in the current year, but may end up being wholly or partially paid for in the following financial year. The table tracks these throughout the year.



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.

NEXT

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.

