

# 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

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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



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

### Cash Flow

Info: The cash flow is for the whole entity, not by programme. It is divided by the major divisions of the cash flow for ease of use.

#### Cash Receipts

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- 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.

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- 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

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- 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**

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- 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

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- 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

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- 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.

5. When finished continue down to Indirect cash flow if applicable to you.

Indirect cash flow

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- 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...

### **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

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- 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.

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Non-current assets

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- 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.

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**Current liabilities** 

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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 liabilities 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 liabilities and equity

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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.

### 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

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This table should be updated manually. The blue shaded cells are to be updated, while the turquois 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.

### **Quantitative Indicators**

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

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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.

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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.

### Capital projects

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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.

### <u>Risk</u>

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.

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- 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.

### **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.

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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.

### 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.

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