Attachment B

Quarterly Budget Review Template Guidance for completing Attachment A

Table 1: Agency Summary Sheet

Table 1 is the agency summary sheet. An example is included to assist agencies to complete the first portion of this section which basically requires qualitative details.

The next portion/s of Table 1 requires sectors/agencies to indicate the total appropriation provided for the current year. There are also columns included to complete the multi-year forward estimates. You should include the information you have from the budget books as your forward estimates.

In addition you will have to include quantitative details of your agency's Actual Warrant released to date against Annual Appropriation, the Total Current/Revised Budget for the Quarter and Actual Expenditure against Warrants released for the Quarter. You will find formulas provided in the template to assist you to complete this. Also provide comment/issues where relevant.

Table 2: Agency Revenue

This spreadsheet seeks information on both internal and external revenue, including any arrears from previous years. **This spreadsheet is to be completed by all agencies.**

Some agencies, including Provincial Administrations, generate revenue which is retained by them to use for their own operational purposes. Agencies should list such revenues under Internal Revenue.

Any revenues collected by agencies that are transferred to Consolidated Revenue Fund should be shown in the form under External Revenue.

Comments should be provided on any variations between projected and actual collections to the end of quarter. That is, variations between Columns 5 and 6. Projection refers to the likely outcome as estimated by the agency for a period. Projection may not be pro rata and pro rata should not be used as projection where revenues accrue unevenly between quarters.

Comments should also be provided at Column 9 on any variations between the projected and actual revenue for the period (Column 8).

Table 3: Agency Staffing Level

This form seeks information on staffing levels within agencies. **This form is to be completed by all agencies.**

Agencies should know the details of your staff ceiling for 2022 and report accordingly.

The Total Staff Ceiling is the number of staff for whom funding is available in 2021 for your agency, regardless of any Establishment figure that may have been endorsed for your organisational structure by the Department of Personnel Management.

The Total Staff Ceiling does not include unattached staff.

The Total Staff Ceiling does include Staff on Strength, Funded Vacancies and Casuals/Labourers. This information is included in Table 5 of Volume 2 of the 2022 National Budget.

The funding provided in the 2022 Budget is sufficient to cover the salaries, allowances and wages for the number of staff included in the Total Staff Ceiling number and for unattached staff.

Agencies must undertake regular staff reconciliations to ensure payroll related information is in line with the above. Any deviations from the above should be clearly explained in this Form.

Quarterly Budget Review Template Guidance for completing Attachment A

Please note that this Agency Staffing Form also has 4 questions to which your agency should provide a response when you submit your Quarterly Budget Review returns to Treasury.

Table 4: Quarterly Report on Expenditure by Items

This spreadsheet shows all Items that are included in the Integrated Financial Management System (IFMS). Not all Items are relevant to your agency. You are required to include updated data only for Items that are relevant to your agency. You can either hide or delete all other Items that are not relevant to your agency.

Table 5: Quarterly Report on Outcomes/Issues by Program(s) for Operational Component

For Table 5 an example is included to assist agencies complete the spreadsheet. Do complete this table according to the information required from your agency for any outcomes that have been achieved, any issues raised during implementation, the strategy that you have undertaken to achieve any outcomes or the strategy you will use as solutions to issues. Also indicate if the program is on track for the financial year or not.

Table 6: Quarterly Report on Trust Accounts

This spreadsheet seeks details of trust account balances that were carried forward from the previous year, details of receipts and payments incurred during the reporting period and the balances at the end of the reporting period for all trust accounts. **This spreadsheet is to be completed by all agencies.**

In Columns 1-3 agencies should list the detail from the trust account codes, names of each trust account and name of the agency administering the trust account.

In Columns 4-7 agencies should provide details on transaction such as the balances at the end of the previous year, payments to date and the balance at the end of the quarter in the corresponding column.

In addition, comments should be provided on all receipts into, and payments out of, trust accounts during the reporting period.

Table 7: Progress on Capital Investment Projects (Outcomes)

An example has been included to assist complete this spreadsheet. Agencies funded under the Capital Investment component are required to include the expected outcomes for the project, the performance indicators, baseline, targets and progress of the project to date.

Table 8: Capital Investment Implementation and Financial Disbursement

For Table 8, an example is included to assist agencies to complete the template for progress and financial disbursement within any Capital Investment Projects your agency may have.

Table 9: Summary of Issues

Table 9 requires agencies to include a summary of any issues that have arisen during implementation of any Capital Investment Projects.

Table 10: Lessons Learnt

Table 10 allows agencies to include information on any lessons that may have been learnt during implementation of both Capital Investment and Operational expenditure.