

Quarterly Budget Review Template Guidance for completing Attachment A**Table 1: Agency Summary Sheet**

Before you begin, please insert your agency's code in the space provided on this template (Table 1). Once you enter, it will automatically reflect the Agency Name in the rest of the reporting templates.

Table 1 is the agency summary sheet. An example is included to assist agencies to complete the first portion of this section, which 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 report on Non-Financial Instructions, if any.

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. Also, provide comment/issues where relevant.

Table 2: Agency Revenue

Revenue is made up of two spreadsheets in the template. 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 2025 and report accordingly.

The Total Staff Ceiling is the number of staffs for whom funding is available in 2025 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 includes Staff on Strength (SOS), Funded Vacancies and Casuals/Labourers. This information is included in Table 6 of Volume 2 Part 1 of the 2025 National Budget.

The funding provided in the 2025 Budget is sufficient to cover the salaries, allowances and wages for the number of staff included in the Total Staff Ceiling.

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.

Please note that this Agency Staffing Form also has seven (7) questions to which your agency should provide a response when you submit your Quarterly Budget Review back 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)

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. An example has been included to assist complete this spreadsheet.

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 the 2025 budget.

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.