



provincial treasury

MPUMALANGA PROVINCE  
REPUBLIC OF SOUTH AFRICA

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## PROVINCIAL TREASURY CIRCULAR NO. 2 OF 2023

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**TO:**

**THE DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA: MR M MAMPURU**

**HEADS OF DEPARTMENTS**

**CEOs OF PUBLIC ENTITIES**

**CFOs OF DEPARTMENTS AND PUBLIC ENTITIES**

**THE CHIEF DIRECTORATE: SUSTAINABLE RESOURCE MANAGEMENT**

**THE CHIEF DIRECTORATE: ASSETS AND LIABILITIES MANAGEMENT**

**THE CHIEF DIRECTORATE: FINANCIAL GOVERNANCE**

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### **NATIONAL TREASURY INSTRUCTION NO. 4 OF 2022/2023: PFMA COMPLIANCE AND REPORTING FRAMEWORK**

The National Treasury issued Instruction no. 4 of 2022/2023: PFMA Compliance and Reporting Framework with effect from **3 January 2023** to provide for standards to be applied and reporting processes to be followed by Accounting Officers and Accounting Authorities when dealing with:

- a) Unauthorized, irregular, fruitless and wasteful expenditure;
- b) reporting on payments of suppliers' invoices; and
- c) reporting on supply chain management information

National Treasury will provide training on the instruction note and details will be communicated as soon as received.

The instruction note is accessible through the link:

<http://www.treasury.gov.za/legislation/pfma/TreasuryInstruction/AccountGeneral.aspx>

Your co-operation in this regard is highly appreciated.

Regards

  
**MS GUGU MASHITENG**  
**HEAD: PROVINCIAL TREASURY**  
**DATE: 23/01/2023**