



provincial treasury

MPUMALANGA PROVINCE
REPUBLIC OF SOUTH AFRICA

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PROVINCIAL TREASURY CIRCULAR NO. 3 OF 2021

TO:-

ACTING DIRECTOR GENERAL: VOTE 1: OFFICE OF THE PREMIER OF MPUMALANGA (MR TP NYONI)

SECRETARY: VOTE 2: PROVINCIAL LEGISLATURE (MR H SHABANGU)

HEAD: VOTE 3: PROVINCIAL TREASURY (MS GUGU MASHITENG)

ACTING HEAD: VOTE 4: CO-OPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR S NGUBANE)

ACTING HEAD: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS (DR MC DAGADA)

ACTING HEAD: VOTE 6: ECONOMIC DEVELOPMENT AND TOURISM (MS GUGU MASHITENG)

ACTING HEAD: VOTE 7: EDUCATION (MR LH MOYANE)

ACTING HEAD: VOTE 8: PUBLIC WORKS, ROADS AND TRANSPORT (MR MC MOROLO)

HEAD: VOTE 9: COMMUNITY SAFETY, SECURITY AND LIASON (MS B NKUNA)

HEAD: VOTE 10: HEALTH (DR S MOHANGI)

HEAD: VOTE 11: CULTURE, SPORT AND RECREATION (MR GS NTOMBELA)

HEAD: VOTE 12: SOCIAL DEVELOPMENT (MR SM MTSWENI)

HEAD: VOTE 13: HUMAN SETTLEMENTS (MR DS NKOSI)

THE ACTING CHIEF EXECUTIVE OFFICER: MPUMALANGA ECONOMIC GROWTH AGENCY (MR MI MAHLANGU)

THE CHIEF EXECUTIVE OFFICER: MPUMALANGA ECONOMIC REGULATOR (MR BJ MLAMBO)

THE CHIEF EXECUTIVE OFFICER: MPUMALANGA TOURISM AND PARKS AGENCY (MR BJ NOBUNGA)

THE CHIEF EXECUTIVE OFFICER: MPUMALANGA REGIONAL TRAINING TRUST (MR R OOSTHUIZEN)

SUBMISSION OF REQUEST FOR CONDONATION OF IRREGULAR EXPENDITURE TO MPUMALANGA PROVINCIAL TREASURY

1. OBJECTIVE

The objective of this Circular is to request all Provincial Departments and Public Entities listed in schedules 3C and 3D to the PFMA to submit all outstanding requests for the condonation of Irregular Expenditure to Provincial Treasury by 5 March 2021.

2. BACKGROUND

National Treasury instruction note 2 of 2019/2020 states that all requests for condonation of irregular expenditure from Provincial Departments and Public Entities listed in schedules 3C and 3D to the PFMA must be submitted to relevant provincial treasury.

Provincial Treasury received 45 requests for condonation of irregular expenditure since the inception of the above-mentioned instruction note which was 30 April 2019 amounting to R4.6 billion. Thirty six (36) of the forty five (45) received were finalised and more information was requested for the remaining requests. Provincial Treasury intends to finalised all requests received by 15 March 2021.

It is against this background that Provincial Treasury requests all provincial departments and public entities to submit all outstanding requests for condonation not later than 5 March 2021.

3. MINIMUM REQUIREMENT FOR CONSIDERATION WHEN SUBMITTING REQUESTS FOR CONDONATION OF IRREGULAR EXPENDITURE

The Accounting Officer or Accounting Authority must consider the following as a minimum when requesting condonation of irregular expenditure:

- a) A letter of request from the Accounting Officer or Accounting Authority
- b) Irregular Expenditure Checklist (Annexure A (Appendix A) of Irregular Expenditure Framework)
- c) Irregular Expenditure Lead Schedule (Annexure A (Appendix B) of Irregular Expenditure Framework)
- d) Audit Management Report paragraph that relates to IE in question
- e) A confirmation that a determination test was conducted
- f) Findings and recommendation of the Loss Control Function or another relevant function that conducted the determination test
- g) Confirmation that a criminal charge had been laid in the case of alleged fraudulent, corrupt or other criminal conducts.
- h) Findings and recommendations of the functionary that conducted the investigation
- i) Confirmation that losses were not incurred and value for money was achieved.
- j) Confirmation that disciplinary action was taken against the responsible employee (s)
- k) Confirmation of the remedial actions taken or to be taken by the Accounting Officer or Accounting Authority to prevent the recurrence of such irregular expenditure in similar circumstances

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Your co-operation in this regard is appreciated.

Regards



MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 25/02/2021