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Enquiries : Ms. C Hoon X4213
Ref : MPT13/6/2/1

PROVINCIAL TREASURY CIRCULAR NO. 51 OF 2017

TO:-

THE ACCOUNTING OFFICER: VOTE 1: OFFICE OF THE PREMIER (MR T MDAKANE)
THE ACCOUNTING OFFICER: VOTE 3: PROVINCIAL TREASURY (MS NZ NKAMBA)
THE ACTING ACCOUNTING OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR TP NYONI)
THE ACCOUNTING OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS (MS SP XULU)
THE ACCOUNTING OFFICER: VOTE 6: ECONOMIC DEVELOPMENT AND TOURISM (MR MW MKHIZE)
THE ACCOUNTING OFFICER: VOTE 7: EDUCATION (MS MOC MHLABANE)
THE ACCOUNTING OFFICER: VOTE 8: PUBLIC WORKS, ROADS AND TRANSPORT (MR KM MOHLASEDI)
THE ACCOUNTING OFFICER: VOTE 9: COMMUNITY SAFETY, SECURITY AND LIAISON (MR W MTHOMBOTHI)
THE ACTING ACCOUNTING OFFICER: VOTE 10: HEALTH (DR S MOHANGI)
THE ACCOUNTING OFFICER (ACTING): VOTE 11: CULTURE, SPORT AND RECREATION (MR GS NTOMBELA)
THE ACCOUNTING OFFICER (ACTING): VOTE 12: SOCIAL DEVELOPMENT (MS TE MHLONGO)
THE ACCOUNTING OFFICER: VOTE 13: HUMAN SETTLEMENTS (MR K MASANGE)

THE CHIEF EXECUTIVE OFFICER: MPUMALANGA ECONOMIC GROWTH AGENCY (MR XGS SITHOLE)
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA GAMBLING BOARD (MR B MLAMBO)
THE CHIEF EXECUTIVE OFFICER: MPUMALANGA REGIONAL TRAINING TRUST (MR R OOSTHUIZEN)
THE ACTING CHIEF EXECUTIVE OFFICER: MPUMALANGA TOURISM AND PARKS AGENCY (MR BJ NOBUNGA)

THE CHIEF FINANCIAL OFFICER: VOTE 1: OFFICE OF THE PREMIER (MR SS SHONGWE)
THE CHIEF FINANCIAL OFFICER: VOTE 3: PROVINCIAL TREASURY (MR MA KHOZA)
THE CHIEF FINANCIAL OFFICER: VOTE 4: COOPERATIVE GOVERNANCE AND TRADITIONAL AFFAIRS (MR SEB MATSEBULA)
THE CHIEF FINANCIAL OFFICER: VOTE 5: AGRICULTURE, RURAL DEVELOPMENT, LAND AND ENVIRONMENTAL AFFAIRS (MR MA LETSWALO)
THE CHIEF FINANCIAL OFFICER (ACTING): VOTE 6: ECONOMIC DEVELOPMENT AND TOURISM (MS H THRUSH)
THE CHIEF FINANCIAL OFFICER: VOTE 7: EDUCATION (MS MM MASHITENG)
THE CHIEF FINANCIAL OFFICER: VOTE 8: PUBLIC WORKS, ROADS AND TRANSPORT (MS HN MDAKA)
THE CHIEF FINANCIAL OFFICER: VOTE 9: COMMUNITY SAFETY, SECURITY & LIAISON (MS SA SEFALA)
THE CHIEF FINANCIAL OFFICER: VOTE 10: HEALTH (MR CB MNISI)
THE CHIEF FINANCIAL OFFICER: VOTE 11: CULTURE, SPORT AND RECREATION (MR BH NGOMA)
THE CHIEF FINANCIAL OFFICER: VOTE 12: SOCIAL DEVELOPMENT (MR JB MBATHA)
THE CHIEF FINANCIAL OFFICER: VOTE 13: HUMAN SETTLEMENTS (MR BS NYOKA)

THE CHIEF FINANCIAL OFFICER: MPUMALANGA ECONOMIC GROWTH AGENCY (MR E POTGIETER)
THE CHIEF FINANCIAL OFFICER: MPUMALANGA GAMBLING BOARD (MR BL MASEKO)
THE CHIEF FINANCIAL OFFICER: MPUMALANGA REGIONAL TRAINING TRUST (MR MG JAFTA)
THE CHIEF FINANCIAL OFFICER (ACTING) MPUMALANGA TOURISM AND PARKS AGENCY (MR S MATHYE)

THE CHIEF DIRECTORATE: SUSTAINABLE RESOURCE MANAGEMENT
THE CHIEF DIRECTORATE: ASSETS AND LIABILITIES MANAGEMENT
THE CHIEF DIRECTORATE: FINANCIAL GOVERNANCE

SUBMISSION OF UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE REGISTERS

The purpose of this circular is to request all Departments and Public Entities to submit accurate and updated registers on Unauthorised, Irregular, Fruitless and Wasteful expenditure to Provincial Treasury.

1. LEGISLATIVE REQUIREMENTS

- 1.1. One of the requirements of the Public Finance Management Act, No. 1 of 1999 (PFMA) and Treasury Regulations are for Accounting Officers/Authorities to:
 - 1.1.1. Implement appropriate mechanisms to prevent and detect unauthorised, irregular and fruitless and wasteful expenditure;
 - 1.1.2. Implement effective, efficient and transparent processes of financial and risk management, and track expenditure and expenditure commitments;
 - 1.1.3. Take appropriate disciplinary action where this is warranted.

2. RECORDING IN THE UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE REGISTERS

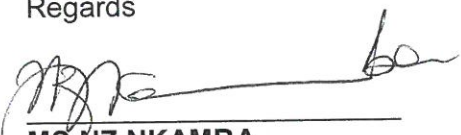
- 2.1. Accounting Officers and Accounting Authorities must maintain unauthorised, irregular, fruitless and wasteful expenditure registers, which must contain a detailed schedule for each financial year listing all unauthorised, irregular, fruitless and wasteful expenditure incurred by their respective institutions.
- 2.2. Prior to institutions recording expenditure as unauthorised, irregular, fruitless and wasteful, a process must be instituted to ensure that the expenditure in question falls within the definition as provided in Section 1 of the PFMA.
- 2.3. If in doubt, the Accounting Officer or Accounting Authority must consult the relevant treasury for guidance on the interpretation of the definition of unauthorised, irregular, fruitless and wasteful expenditure.
- 2.4. The unauthorised, irregular, fruitless and wasteful expenditure registers must be kept up to date in order to track all the alleged and confirmed unauthorised, irregular, fruitless and wasteful expenditure for the purposes of maintaining an audit trail. This will also assist in ensuring that the unauthorised, irregular, fruitless and wasteful expenditure notes in the annual financial statements are accurate and complete.

Attached please find templates for Unauthorised, Irregular, Fruitless and Wasteful Expenditure registers.

You are kindly requested to submit hard copies as well as electronic copies of registers with copies of the relevant investigation reports to Provincial Treasury on or before **31 August 2017**. Any enquiries with regard to this circular should be directed to Ms C Hoon at (013) 766 4213 or CHoon@mpg.gov.za.

Your co-operation is appreciated.

Regards


MS NZ NKAMBA
HEAD: PROVINCIAL TREASURY
DATE: 23/08/2017