



provincial treasury

MPUMALANGA PROVINCE  
REPUBLIC OF SOUTH AFRICA

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## PROVINCIAL TREASURY CIRCULAR NO. 16 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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### **QUARTERLY REPORTING OF UNAUTHORISED, IRREGULAR AND FRUITLESS AND EXPENDITURE**

#### **1. PURPOSE**

The purpose of this circular is to prescribe as set out in the Annexure to Treasury Instruction No. 4 of 2022/23 (PFMA Compliance and Reporting Framework) reporting requirements for departments and public entities on the implementation and reporting of unauthorised, irregular and fruitless and wasteful expenditure.

#### **2. BACKGROUND**

In terms of section 38(1)(g) of the Public Finance Management Act, 1999 (Act No. 1 of 1999 – “PFMA”), the accounting officer of a department must report unauthorised, irregular and fruitless and wasteful expenditure immediately to the relevant treasury. Sections 40(1)(a) and 55(1)(a) of the PFMA require accounting officers of the departments and accounting authorities of public entities to maintain full and proper records of the financial affairs in accordance with any prescribed norms and standards.

#### **3. REPORTING**

The PFMA Compliance and Reporting Framework issued in terms of Treasury Instruction No. 4 of 2022/23 requires provincial departments and trading entities to submit quarterly reports to the Provincial Treasury on unauthorised, irregular and fruitless and wasteful expenditure as prescribed in **Appendix A, B and C**.

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The quarterly reports should be submitted to the below mentioned official:

Janet Bezuidenhout  
Provincial Accountant-General  
UG, Nokuthula Simelane Building  
E-mail: bezuidenhout@mpg.gov.za

#### 4. QUARTERLY REPORTING DATES


Wherein the submission date falls on a weekend, the report should be submitted a day before the weekend.

Quarter	Due date for submission
Q1: Quarter ending 30 June	31 July
Q2: Quarter ending 30 September	30 October
Q3: Quarter ending 31 December	31 January
Q4: Quarter ending 31 March	30 April

Quarter four reports for unauthorised, irregular and fruitless and wasteful expenditure for the financial year 2022/2023 must be submitted in terms of the Annexure to the Instruction and the quarterly reporting guideline.

Your co-operation in this regard is highly appreciated.

Regards

  
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**MS GUGU MASHITENG**  
**HEAD: PROVINCIAL TREASURY**  
**DATE: 16/03/2023**