

REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

Department: _____

Month: _____

	Amount	Annexure
Opening Balance (Closing balance of previous month)		
Irregular Expenditure detected during the month relating current year		H1
Irregular Expenditure detected during the month relating to prior year		H1
Amounts condoned (less)		H2
Amounts transferred to receivables for recovery (less)		H2
Closing balance (Cumulative balance)		

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record/condone/recover the irregular expenditure.

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

REPORT ON IRREGULAR EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

IRREGULAR EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the IR)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

- Key:** **UI** - Irregular Expenditure Under Investigation
DP - Disciplinary process initiated against responsible person
TR - Transferred to receivables for recovery

I hereby certify that all irregular expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

REPORT ON IRREGULAR EXPENDITURE CONDONED/TRANSFERRED FOR RECOVERY

Department: _____

Month: _____

IRREGULAR EXPENDITURE CONDONED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

IRREGULAR EXPENDITURE TRANSFERRED FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

REPORT ON FRUITLESS AND WASTEFUL EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) and (h)

Department: _____

Month: _____

	Amount	Annexure
Opening Balance		
F&W expenditure detected during the month relating to current year		11
F&W Expenditure detected during the month relating to prior year		11
Amounts resolved (less)		12
Amounts transferred to receivables for recovery(less)		12
Closing balance (Cumulative balance)		

I hereby certify that all fruitless and wasteful expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

 CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE CURRENT YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

FRUITLESS AND WASTEFUL EXPENDITURE CASES REPORTED RELATING TO THE PRIOR YEAR

Date of discovery	Date reported to Accounting Officer (AO)	Payment date	Payment number	Amount	Incident description	Responsible person (committed the F&W)	Status (refer to key)			General comments
							UI	DP	TR	
TOTAL										

Key: **UI** - Fruitless and wasteful expenditure under Investigation
DP - Disciplinary process initiated against responsible person
TR - Transferred to receivables for recovery

I hereby certify that all fruitless & wasteful expenditure have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE:

FRUITLESS AND WASTEFUL EXPENDITURE RESOLVED

Date	Case Number	Incident description	Amount	General comments
TOTAL				

FRUITLESS AND WASTEFUL EXPENDITURE TRANSFERRED TO RECEIVABLES FOR RECOVERY

Date	Case Number	Incident description	Amount	General comments
TOTAL				

CHIEF FINANCIAL OFFICER
 or Delegated Official

DATE:

REPORT ON UNAUTHORISED EXPENDITURE IN ACCORDANCE WITH THE PFMA, 1999, SECTION 38(1)(g) AND (h)

Department: _____

Month: _____

Date of discovery	Date reported to Accounting Officer	Payment date	Payment number	Amount	Incident description	Status (refer to key)				General comments
						UI	DP	AA	A	
TOTAL										

- Key:**
- UI** - Unauthorised Expenditure under Investigation
 - DP** - Disciplinary process initiated against responsible person
 - AA** - Awaiting approval (by Parliament/Legislature)
 - A** - Approved (by Parliament/Legislature)

I hereby certify that all unauthorised expenditure for the mentioned period have been reported to you as prescribed in the PFMA and the necessary steps have been taken to record and recover the expenditure.

CHIEF FINANCIAL OFFICER
or Delegated Official

DATE: