

ANNEXURE A

FRUITLESS AND WASTEFUL FRAMEWORK

PFMA COMPLIANT INSTITUTIONS



OFFICE OF THE ACCOUNTANT-GENERAL



national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA



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CHAPTER 1

DEFINITIONS

In this Framework, any word or expression to which a meaning has been assigned in section 1 of the Public Finance Management Act (PFMA), 1999 (Act No. 1 of 1999), and regulations made in terms thereof, has the meaning so assigned, and —

“**assessment**” means a test conducted by the Loss Control Function or another relevant function¹ to assess whether the expenditure meets the definition of fruitless and wasteful expenditure;

“**checklist**” means a list of alleged cases of fruitless and wasteful expenditure that are in the process of being dealt with;

“**determination**” means an informal assessment to be conducted by the Loss Control Function or another relevant function to examine or analyse particulars of the expenditure and quantify amount(s) of fruitless and wasteful expenditure;

“**investigation**” means a formal probe to be conducted by a function performing investigations or another relevant function to analyse the particulars of fruitless and wasteful expenditure in order to establish the facts about the transaction related to fraudulent, corrupt or other criminal conduct;

“**lead schedule**” means a summary of fruitless and wasteful expenditure to be disclosed in the notes to the annual financial statements and the progress related thereto;

“**reasonable care**” means applying due diligence and exercising control (careful application, attentiveness, caution) to ensure that the probability of a transaction, event or condition not being achieved as planned is being managed; and

“**vain**” means an expenditure which was undertaken without value or substance and which did not yield any desired results or objectives.

¹ Reference to another relevant function means a function assigned by the accounting officer or accounting authority to perform a task related to loss control management.



CHAPTER 2

PURPOSE AND APPLICATION OF THE FRAMEWORK

Purpose

1. The purpose of this Framework is to provide procedures to be followed by accounting officers and accounting authorities when dealing with fruitless and wasteful expenditure.

Applicability

2. This Framework applies to all:
 - (a) Departments;
 - (b) Constitutional Institutions listed in Schedule 1 to the PFMA; and
 - (c) Public Entities listed in Schedules 2 and 3 to the PFMA.

Fruitless and wasteful expenditure incurred in prior year(s)

3. Accounting officers of departments and constitutional institutions and accounting authorities of public entities must address previous cases of fruitless and wasteful expenditure in terms of this Framework.



CHAPTER 3

DISCOVERY AND EVALUATION OF FRUITLESS AND WASTEFUL EXPENDITURE

Discovery

4. An employee of a department, constitutional institution or public entity who becomes aware or suspects the occurrence of fruitless and wasteful expenditure must immediately, in writing, report such expenditure to the accounting officer in terms of Treasury Regulations 9.1.2 and (in a case of public entities) to the accounting authority in terms of the reporting policy of that public entity.

Evaluation

5. Fruitless and wasteful expenditure is incurred when the resulting expenditure is made in vain and no value for money was derived from the expenditure or the use of other resources.
6. **Table 1:** Evaluation of incidents into circumstances that could lead to fruitless and wasteful expenditure –

(a) Evaluation of an incident(s)	An evaluation of an incident that may lead to the unintended occurrence of fruitless and wasteful expenditure
(b) Exercising reasonable care	Action, procedure or operation undertaken by the employee(s) or another relevant function in responding to the possibility of incurring fruitless and wasteful.
(c) Examination of negligence	Confirmation of whether the action, procedure or operation of exercising reasonable care was disregarded by employee(s) or another relevant function to prevent fruitless and wasteful expenditure

7. Fruitless and wasteful expenditure must fulfill the following conditions in the definition –
 - (a) expenditure must be made in vain; and
 - (b) such expenditure would have been avoided had reasonable care been exercised.



CHAPTER 4

ASSESSMENT, DETERMINATION OR INVESTIGATION

Assessment

8. For an employee or another relevant function in a department, constitutional institution or public entity to exercise reasonable care in an effort to prevent fruitless and wasteful expenditure, that employee or relevant function must evaluate incidents of that particular transaction that may lead to fruitless and wasteful expenditure.
9. Once it has been evaluated that an incident may lead to fruitless and wasteful expenditure, the employee(s) or another relevant function must immediately² take action to eliminate the occurrence of fruitless and wasteful expenditure.
10. Section 38(1)(c)(ii) and 51(1)(b)(ii) of the PFMA require accounting officers and accounting authorities to, amongst others, take effective and appropriate steps to prevent fruitless and wasteful expenditure.
11. Upon detection of alleged fruitless and wasteful expenditure, the Loss Control Function or another relevant Function must conduct an assessment to confirm whether expenditure incurred meets the definition of fruitless and wasteful expenditure.

Confirmation of fruitless and wasteful expenditure

12. The accounting officer or accounting authority must record the details of all alleged fruitless and wasteful expenditure in the Checklist, as contained in **Appendix A** to this Framework.
13. Upon confirmation of fruitless and wasteful expenditure, the accounting officer or accounting authority must record the details of fruitless and wasteful expenditure in the Lead Schedule, as contained in **Appendix B** to this Framework.

² **Immediately**” in the context of this Framework means that the employee or another relevant function must take action speedily to ensure that fruitless and wasteful expenditure is not incurred before the incident takes place.



Determination

14. The Loss Control Function or another relevant function must conduct a determination test to examine or analyse particulars of the expenditure and quantify the amount(s) of the fruitless and wasteful expenditure.
15. The Loss Control Function or another relevant function must at least collect information on –
 - (a) the root causes that led to the fruitless and wasteful expenditure;
 - (b) the employee(s) responsible;
 - (c) confirmed amounts of fruitless and wasteful expenditure to be recovered;
 - (d) confirmed amounts of fruitless and wasteful expenditure that are assessed as irrecoverable; and
 - (e) any breakdown in the designed internal controls.
16. The determination test referred to in paragraph 14 must commence within 30 days after the fruitless and wasteful expenditure was reported to the accounting officer or accounting authority.

Investigation

17. The accounting officer or accounting authority must conduct an investigation if it is suspected that there is a possibility of fraudulent, corrupt or other criminal conduct emanating from the incurrence of fruitless and wasteful expenditure
18. The accounting officer or accounting authority must, upon suspicion of a fraudulent, corrupt or other criminal conduct, refer the fruitless and wasteful expenditure matter to a function performing investigations in order to establish the facts about the transaction and to obtain recommendations on the next step(s) to be taken.
19. The investigation must provide the accounting officer or accounting authority with at least the following information –
 - (a) root causes that led to the fruitless and wasteful expenditure;



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- (b) employee(s) responsible for incurring the fruitless and wasteful expenditure;
 - (c) fraudulent, corrupt or other criminal conduct;
 - (d) whether the matter was referred to the South African Police Service; and
 - (e) any breakdown in the designed internal controls and the impact thereof.
20. The investigation referred to in paragraph 17 must commence within 30 days after the determination test.



CHAPTER 5

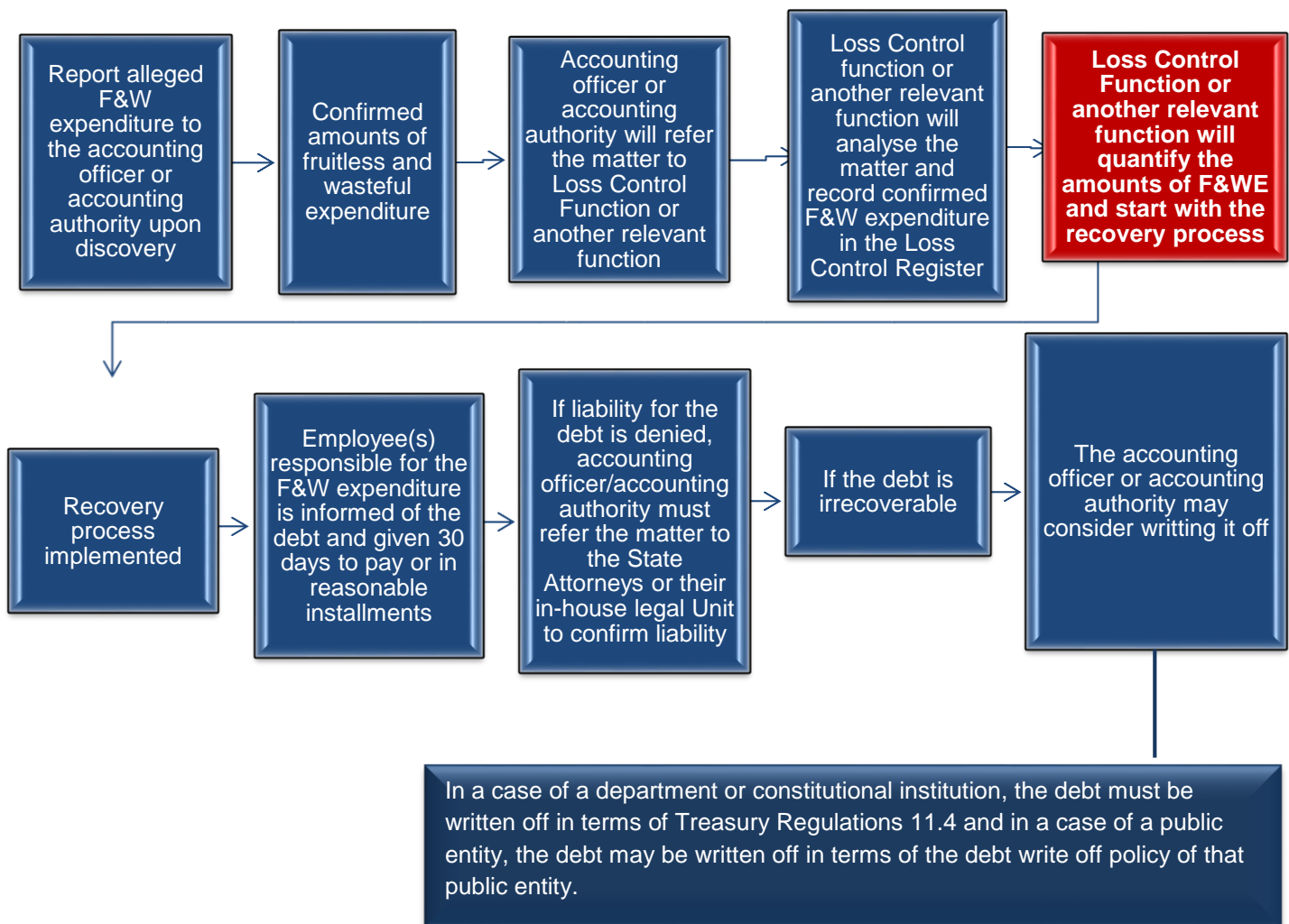
RECOVERY OF FRUITLESS AND WASTEFUL EXPENDITURE

Recovery

Transfer to the Loss Control Function or another relevant function

21. If it has been confirmed that expenditure is fruitless and wasteful, the accounting officer or accounting authority must recover such amounts of fruitless and wasteful expenditure from the responsible employee(s).

22. **Figure 1: Process for recovery of fruitless and wasteful expenditure**





23. **Figure 1** above demonstrates that, if the results of the determination test conducted confirms that a department, constitutional institution or public entity has incurred fruitless and wasteful expenditure, the accounting officer or accounting authority must take the necessary steps referred to in paragraphs 24 to 35 of this Framework.

Quantifying a debt (loss)

24. The amount of debt recoverable from the responsible employee(s) may equate to –
- (a) the value of the debt incurred as a consequence of his/her/their action(s) that led to incurrance of the fruitless and wasteful expenditure; or
 - (b) a lesser amount, determined by the accounting officer or accounting authority in accordance with the debt management policy of the institution.
25. In a case where the accounting officer or accounting authority is responsible for the debt, the relevant treasury –
- (a) must determine the value of the debt incurred as a consequence of his/her/their action(s) that led to incurrance of the fruitless and wasteful; or
 - (b) may determine a lesser amount.

Raising a debt

26. Treasury Regulations 11.2 requires an accounting officer of a department or constitution institution to take effective and appropriate steps to timeously collect all money due to the department or constitutional institution. The accounting authority of a public entity is required to do the same in terms of the debt management policy of the public entity.
27. A debt must be identified, reported and recorded in the books of a department, constitution institution or public entity where such a debt arose as a result of incurring fruitless and wasteful expenditure.



Informing the responsible employee of the debt

28. As soon as the accounting officer or accounting authority becomes aware of the debt, the accounting officer or accounting authority must, in writing, notify the responsible employee of the debt and request that the amount involved be paid within 30 days. The accounting officer or accounting authority may approve that the debt be paid within a reasonable number of instalments.
29. The notification in writing referred to in paragraph 28 essentially means that the debtor is placed "*in mora*".
30. Interest on debts incurred from fruitless and wasteful expenditure must be charged at the rates determined in terms of section 80(1)(b) of the PFMA.
31. In cases where the employee has left the service of the department, constitution institution or public entity, the accounting officer or accounting authority must follow processes to recover the debt which may include, amongst others, engaging the State Attorney or debt management agencies on a no trace, no pay basis.

Liability in law

32. If the employee responsible for the debt is still in the service of the department and denies liability for the debt, the accounting officer must refer the matter to the State Attorney to confirm the debtor`s liability in law. In the case of a constitutional institutions or a public entity, the accounting officer or accounting authority must refer the matter to their in-house legal division, if applicable, or to an external service provider³ to confirm the debtor`s liability in law.
33. If the person responsible for the debt has left the department and denies liability for the debt, the accounting officer must refer the matter to the State Attorney to confirm the debtor`s liability in law. In the case of a constitutional institution or a public entity, the accounting officer or accounting authority may refer the matter to their in-house legal

³ An external legal service provider must be procured in accordance with the relevant supply chain management prescripts.



division, if applicable, or to an external service provider to confirm the debtor`s liability in law.

Irrecoverable debt

34. If a debt from a responsible employee is irrecoverable, the accounting officer of a department or constitutional institution may write off the debt in terms of Treasury Regulation 11.4. In the case of a public entity, the accounting authority may write off the debt in accordance with the debt write off policy of the public entity.
35. If the accounting officer or accounting authority is responsible for the debt and is unable to re-pay the debt, the accounting officer or accounting authority must report the inability to the relevant treasury in-order for the relevant treasury to consider approving the write off, if such a debt is considered to be irrecoverable.

Referral of fruitless and wasteful expenditure to relevant authorities

36. The accounting officer or accounting authority must refer fruitless and wasteful expenditure matters to the following authorities to address issues of consequence management –
 - (a) Human Resource Function within the respective institution to assist the accounting officer or accounting authority with disciplinary processes; and
 - (b) South African Police Service upon alleged or confirmed cases of fraudulent, corrupt or other criminal conduct.

Referral of Fruitless and wasteful expenditure to Human Resource Function [paragraph 36(a)]

37. If the determination or investigation into fruitless and wasteful expenditure confirms that an employee(s) who is/are responsible for the fruitless and wasteful expenditure, the accounting officer or accounting authority must refer the matter to the Human Resource Function to institute disciplinary processes (where applicable) in line with the relevant human resource prescripts.



Fruitless and wasteful expenditure referred to the South Africa Police Service [paragraph 36(b)]

38. If the investigation conducted confirms that fruitless and wasteful expenditure relates to fraudulent, corrupt or other criminal conduct, the accounting officer or accounting authority must, within seven days, ensure that a criminal charge is laid with the South African Police Service against the responsible employee(s).
39. The accounting officer or accounting authority must also inform the relevant executive authority, the relevant treasury and the Auditor-General within seven days after laying the above criminal charge.
40. Where criminal charges have been laid against an accounting officer or accounting authority, the executive authority must inform the relevant treasury and the Auditor-General within seven days after laying the criminal charge against the accounting officer or accounting authority.
41. The fruitless and wasteful expenditure checklist and lead schedule must be updated with all the details of fraudulent, corrupt or other criminal conduct reported to the South African Police Service.

Financial Misconduct Cases

42. Section 38(1)(c)(ii) and section 51(1)(b)(ii) of the PFMA requires an accounting officer or accounting authority to take effective and appropriate steps to, amongst others, prevent fruitless and wasteful expenditure.
43. In terms of sections 81(1)(b) and 83(1)(b) of the PFMA, an accounting officer or accounting authority commits an act of financial misconduct if that accounting officer or accounting authority wilfully or negligently makes or permits fruitless and wasteful expenditure.
44. In terms of sections 38(1)(h)(iii) and 51(1)(e)(iii) of the PFMA, the accounting officer or accounting authority must take effective and appropriate disciplinary steps against any employee in the service of their respective institutions who makes or permits fruitless and wasteful expenditure.



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45. If the allegation of financial misconduct is confirmed, the accounting officer or accounting authority must ensure that disciplinary processes are initiated against the employee concerned in accordance with the relevant prescripts and agreements regulating the employment of the applicable category of employees.
46. Treasury Regulation 4.1.3 provides that, if an accounting officer of a department or constitutional institution is alleged to have committed financial misconduct, the relevant treasury, must, as soon as it becomes aware of the alleged misconduct, ensure that the relevant executive authority initiates an investigation into the matter and, if the allegations are confirmed, holds a disciplinary hearing in accordance with the prescripts and agreements applicable in the public service.
47. If an accounting authority or any of its members is alleged to have committed financial misconduct, the relevant executive authority must initiate an investigation into the matter and if the allegations are confirmed, ensure that appropriate disciplinary processes are initiated immediately as required by Treasury Regulation 33.1.3.
48. The relevant executive authority must initiate an investigation into the matter within 30 days from the date of discovery of the alleged financial misconduct and, if the allegations are confirmed, ensure that appropriate disciplinary processes are initiated immediately.



CHAPTER 6

REPORTING OF FRUITLESS AND WASTEFUL EXPENDITURE

Reporting

49. An employee of a department or constitutional institution who becomes aware or suspects the incurrence of fruitless and wasteful expenditure must immediately, in writing, report such fruitless and wasteful expenditure to the accounting officer in terms of Treasury Regulation 9.1.2.
50. An employee of a public entity who becomes aware or suspects the incurrence of fruitless and wasteful expenditure must immediately, in writing, report such fruitless and wasteful expenditure in line with the reporting policy of that public entity.
51. If confirmation by the accounting officer or accounting authority indicates that the transaction constitutes fruitless and wasteful expenditure, the accounting officer or accounting authority must report particulars of the fruitless and wasteful expenditure to the relevant treasury, as indicated below –

Reporting by the Accounting Officer

- (a) report the fruitless and wasteful expenditure immediately to the relevant treasury in terms of section 38(1)(g) of the PFMA;
- (b) report the fruitless and wasteful expenditure to the relevant treasury in the monthly report on revenue and expenditure required in terms of section 40(4)(b) of the PFMA; and
- (c) in terms of section 40(3)(b)(i) of the PFMA, the annual report and financial statements of a department or constitutional institution must include particulars of any fruitless and wasteful expenditure that was incurred during the year.

Reporting by the Accounting Authority

- (a) In terms of section 55(2)(b) of the PFMA, the annual report and financial statements of the public entity must include the following related to fruitless and wasteful expenditure for that financial year:



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- i. any material losses through criminal conduct and any fruitless and wasteful expenditure that occurred during the financial year;
- ii. any criminal or disciplinary steps taken as a consequence of fruitless and wasteful; and
- iii. any losses recovered or written off.

In-Year-Monitoring Report at National Level

52. Accounting officers of national departments must submit monthly information on fruitless and wasteful expenditure to the National Treasury in the In-Year Monitoring (IYM) Report prescribed in **Appendix C** to this Framework. Accounting officers of constitutional institutions and accounting authorities of public entities listed in Schedules 2, 3A and 3B to the PFMA must submit quarterly information on fruitless and wasteful expenditure to the National Treasury in the In-Year Monitoring (IYM) Report prescribed in **Appendix C**.
53. Information required in terms of paragraph 52 must be submitted to the National Treasury within 15 days after the end of each month or 15 days after the end of each quarter, whichever applicable.

In-Year-Monitoring Report at Provincial Level

54. Accounting officers of provincial departments must submit monthly information on fruitless and wasteful expenditure in the In-Year Monitoring (IYM) Report prescribed in **Appendix C** to this Framework. This information must be submitted to the relevant provincial treasury.
55. Accounting authorities of public entities listed in Schedules 3C and 3D to the PFMA must submit information on fruitless and wasteful expenditure in the In-Year-Monitoring (IYM) Report prescribed in **Appendix C** to this Framework. This information must be submitted to the relevant provincial treasury.
56. Information required in terms of paragraphs 54 and 55 must be submitted to the relevant provincial treasury in a period prescribed by provincial treasury instruction.



CHAPTER 7

RECORDING IN THE CHECKLIST AND LEAD SCHEDULE

Recording in the checklist and lead schedule

57. Accounting officers and accounting authorities must maintain a checklist and lead schedule of fruitless and wasteful expenditure which must contain details of current and previous financial year listings of all alleged and confirmed fruitless and wasteful expenditure. Examples of the fruitless and wasteful expenditure checklist and a lead schedule are contained in **Appendices A and B** to this Framework.
58. The accounting officer or accounting authority must update the checklist and lead schedule with information related to the processes taken as per the recommendations of the Loss Control Function or another relevant function that conducted the determination test or a functionary that conducted the investigation, in relation to –
 - (a) Fruitless and wasteful expenditure referred to the Human Resource Function - ***Disciplinary processes and Financial Misconduct***;
 - (b) Fruitless and wasteful expenditure referred to the Loss Control Function or another relevant function for recovery, - ***Recovery process***;
 - (c) Fruitless and wasteful expenditure referred to the accounting officer or accounting authority for write off if it was confirmed that the debt is irrecoverable, - ***Write off process***;
 - (d) Fruitless and wasteful expenditure referred to the South African Police Service (if there were fraudulent, corrupt or other criminal conduct) – ***Criminal charges***;
59. The fruitless and wasteful expenditure lead schedule must be kept up to date in order to track all the alleged and confirmed fruitless and wasteful expenditure and to maintain correct and accurate information for purpose of an audit trail.
60. The lead schedule of fruitless and wasteful expenditure must also serve as a lead for amounts of fruitless and wasteful expenditure to be disclosed in the note to the annual financial statements to ensure its accuracy and completeness.



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Reporting in the note to the annual financial statements

61. Treasury Regulations 9.1.5 and 28.2.1 require accounting officers and accounting authorities to disclose all fruitless and wasteful expenditure incurred by their respective institutions as a note to the annual financial statements.
62. The table below provides a process to be followed in relation to the disclosure of all fruitless and wasteful expenditure identified in the current and previous financial year(s).

Description	Transgression took place in the current financial year	Transgression took place in the previous financial year
ASSESSMENT		
Alleged transaction related to fruitless and wasteful expenditure was identified and is in the process of being confirmed	No disclosure in the fruitless and wasteful expenditure note	No disclosure in the fruitless and wasteful expenditure note
DETERMINATION		
Alleged transaction was confirmed as fruitless and wasteful expenditure; and Further determination to identify facts and quantify the amounts of fruitless and wasteful expenditure	Disclose amount(s) of confirmed fruitless and wasteful expenditure in the fruitless and wasteful expenditure note; and Disclose progress of fruitless and wasteful expenditure in the sub-note Fruitless and Wasteful Expenditure under Determination Include supplementary disclosure on disciplinary steps taken	Disclose amount(s) of confirmed fruitless and wasteful expenditure in the fruitless and wasteful expenditure note; and Disclose progress of fruitless and wasteful expenditure in the sub-note Fruitless and Wasteful Expenditure under Determination Include supplementary disclosure on disciplinary steps taken
INVESTIGATION		
Confirmed fruitless and wasteful expenditure is investigated in-order to establish facts whether the transaction is related to fraudulent, corrupt and other criminal conduct	Disclose amount(s) of fruitless and wasteful expenditure in the fruitless and wasteful expenditure note; and Disclose progress of fruitless and wasteful expenditure in the sub-note Fruitless and Wasteful Expenditure under Investigation	Disclose amount(s) of fruitless and wasteful expenditure in the fruitless and wasteful expenditure note; and Disclose progress of fruitless and wasteful expenditure in the sub-note Fruitless and Wasteful Expenditure under Investigation
ADDRESSING FRUITLESS AND WASTEFUL EXPENDITURE		
<i>Fruitless and Wasteful Expenditure incurred and irrecoverable</i>		



FRUITLESS AND WASTEFUL EXPENDITURE FRAMEWORK

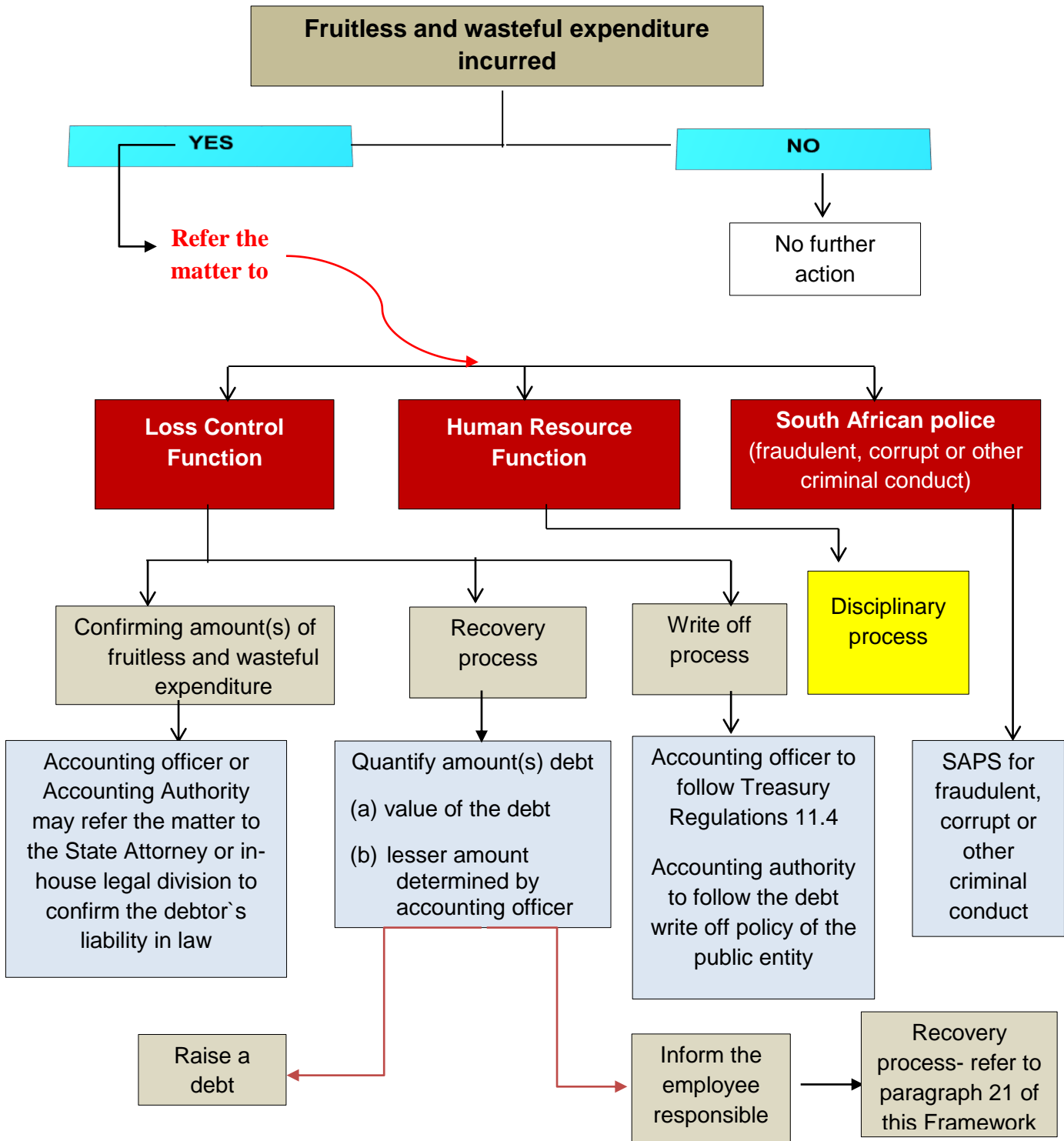
Description	Transgression took place in the current financial year	Transgression took place in the previous financial year
If fruitless and wasteful expenditure incurred is irrecoverable	<p>Determine amount(s) of fruitless and wasteful expenditure that are irrecoverable and consider writing off such amount(s) in terms of Treasury Regulation 11.4.1 (a) and (b) for departments and constitutional institutions and in terms of a Debt Write Off Policy for public entities; and</p> <p>Disclose amount(s) of fruitless and wasteful expenditure irrecoverable in the fruitless and wasteful expenditure note under Amount(s) written off</p>	<p>Determine amount(s) of fruitless and wasteful expenditure that are irrecoverable from the date on which the fruitless and wasteful expenditure was incurred to the end of the reporting period and consider writing such amount(s) in terms of Treasury Regulation 11.4.1 (a) and (b) for departments and constitutional institutions and in terms of a Debt Write Off Policy for public entities; and</p> <p>Disclose amount(s) of fruitless and wasteful expenditure irrecoverable in the fruitless and wasteful expenditure note under Amount(s) written off</p>
Criminal Proceeding		
If fraudulent, corrupt or other criminal conduct is alleged or confirmed	<p>Follow the relevant steps required in terms of Treasury Regulations 4, 9 and 12 (for departments and constitutional institutions), in a case of public entities, follow Treasury Regulations 33 and the debt management policy of the public entity</p> <p>Report in terms of section 34 of the Prevention and Combating of Corrupt Activities Act</p> <p>Include supplementary disclosure on criminal proceedings instituted</p>	<p>Follow the relevant steps required in terms of Treasury Regulations 4, 9 and 12 (for departments and constitutional institutions), in the case of public entities, follow Treasury Regulations 33 and the Debt Management policy of the public entity</p> <p>Report in terms of section 34 of the Prevention and Combating of Corrupt Activities Act</p> <p>Include supplementary disclosure on criminal proceedings instituted</p>



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CHAPTER 8

PROCESS FLOW FOR FRUITLESS AND WASTEFUL EXPENDITURE





EXAMPLE TEMPLATE: FRUITLESS AND WASTEFUL EXPENDITURE CHECKLIST

Transaction No.	Date reported to the AO/AA ¹	Description of the transaction/incident	Fruitless and wasteful Expenditure referred to LCF ² for Determination and FPI ³ for investigation	Disciplinary Process referred to HRF ⁴	Recovery Process Referred to LCF	Criminal Charges referred to SAPS ⁵	Fruitless and wasteful expenditure to be recovered
			Yes/No	Yes/No	Yes/No/NA	Yes/No/NA	Yes/No/NA
1	10 June 20xx	Xxxxx	LCF	Yes	Yes	NA	Yes
2	12 November 20xx		LCF and FPI	Yes	Yes	NA	As per recommendation of FPI
3	5 December 20xx		LCF	Yes	Yes	Yes	Yes

¹ AO/AA- Accounting Officer or Accounting Authority

² LCF- Loss Control Function or another relevant function

³ FPI- Function performing investigations

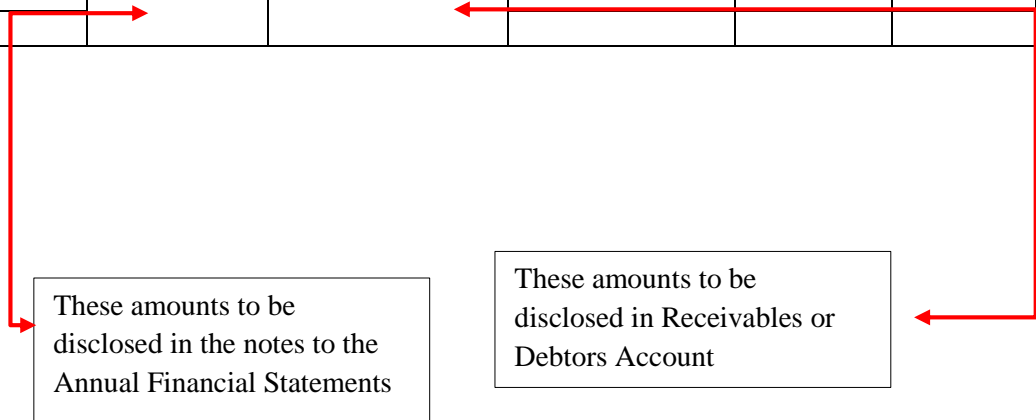
⁴ HRF- Human Resource Function

⁵ SAPS- South African Police Service



EXAMPLE TEMPLATE: FRUITLESS AND WASTEFUL EXPENDITURE LEAD SCHEDULE

Transaction Number	Date reported to AO/AA	Details of the transaction/incident	Amount confirmed of Fruitless and Wasteful Expenditure	Amounts of Fruitless and Wasteful Expenditure recovered	STATUS OF FRUITLESS AND WASTEFUL EXPENDITURE				
					CC ¹ Y/N/NA	DP ² Y/N/NA	LR ³ Y/N/NA	DP ⁴ Y/N/NA	WO ⁵ Amounts of fruitless and wasteful expenditure or losses written off



¹ CC- Criminal charges laid with SAPS
² DP- Disciplinary Process (in progress/completed)
³ LR- Loss Recovery (commenced)
⁴ DP- Disciplinary Process
⁵ WO- Write Off



EXAMPLE TEMPLATE: FRUITLESS AND WASTEFUL EXPENDITURE IN YEAR-MONITORING AND REPORTING

Information required in terms of paragraphs 53 and 56 of this Framework must be submitted to the relevant treasury in format (excel template) as contained in **Appendix C** to this Framework.

Template published on the National Treasury Website: <http://www.treasury.gov.za/legislation/pfma/TreasuryInstruction/AccountGeneral.aspx>