



2022 PFMA

**GUIDELINE ON QUARTERLY REPORTS  
UNAUTHORISED, IRREGULAR AND  
FRUITLESS AND WASTEFUL  
EXPENDITURE**



**national treasury**

Department:  
National Treasury  
**REPUBLIC OF SOUTH AFRICA**



**STAY  
SAFE**

VACCINATE TO SAVE SOUTH AFRICA



## **GUIDELINE ON QUARTERLY REPORTS**

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## **GUIDELINE ON QUARTERLY REPORTS**

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### **1. PURPOSE**

The purpose of the Quarterly Reporting Guideline (“Guideline”) is to provide timeframes to be followed by accounting officers and accounting authorities when reporting on information related to unauthorised, irregular and fruitless and wasteful expenditure.

### **2. BACKGROUND**

2.1 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.

2.2 Sections 40(1)(a) and 55(1)(a) of 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.

2.3 Accounting officers of national departments and accounting authorities of public entities are required to comply with the Annexure (PFMA Compliance and Reporting Framework) prescribed in terms of National Treasury Instruction No. 4 of 2022/2023 when dealing with the process of quarterly reports of unauthorised, irregular and fruitless and wasteful expenditure.

### **3. REPORTING**

3.1 The Annexure to the instruction requires accounting officers and accounting authorities to submit quarterly reports on unauthorised, irregular and fruitless and wasteful expenditure (in the case of departments) and on irregular and fruitless and wasteful expenditure (in a case of all institutions subject to the PFMA).

3.2 Quarterly reports by the national institutions must be submitted to the National Treasury as prescribed in **Appendix A & B & C** of the Annexure to the instruction to the following address: **[PFMAComReports@Treasury.gov.za](mailto:PFMAComReports@Treasury.gov.za)**



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3.3 Quarterly Reports for provincial institutions must be submitted to their relevant provincial treasury in a format and timeframe as may be prescribed by their relevant provincial treasury instruction.

**TABLE 1**

### **4. QUARTERLY REPORTING DATES FOR NATIONAL DEPARTMENTS, TRADING ENTITIES, GOVERNMENT COMPONENTS AND PUBLIC ENTITIES**

*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

**NB:** *Quarter 4 reports for the financial year 2022/2023 must follow the transitional arrangements prescribed in Instruction No. 4 of 2022/2023, thereafter submission of reports must follow the submission timeframes indicated in table 1 above*

**TABLE 2**

### **5. QUARTERLY REPORTING DATES FOR WATER BOARD ENTITIES**

*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 September	30 October
Q2: Quarter ending 31 December	31 January
Q3: Quarter ending 31 March	30 April
Q4: Quarter ending 30 June	31 July