Register of Irregular Expenditure (example only)

Name of Institution

No	Date of discovery	Date Reported to Accounting Officer or Accounting Authority	Transaction details					Status							
			Date of Payment	Payment Number	Amount	Description of Incident	Person responsible (committed irregular expenditure)	UI	O	DP	СС	TR	P	wo	General comments
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Abbreviations:

UI: Irregular expenditure currently under investigation;

C: Irregular expenditure confirmed;

DP: <u>Disciplinary process</u> initiated against responsible person;

CC: <u>Criminal charges</u> laid with SAPS;

TR: Transferred to receivables for recovery

P: Paid in or in the process of paying in installments; or

WO: Written-off by accounting officer or accounting authority as irrecoverable.