

**TO ALL: ACCOUNTING OFFICERS OF DEPARTMENTS AND  
CONSTITUTIONAL INSTITUTIONS**

**ACCOUNTING AUTHORITIES OF PUBLIC ENTITIES LISTED IN SCHEDULES  
2 AND 3 TO THE PFMA**

**HEAD OFFICIALS OF PROVINCIAL TREASURIES**

**AMENDMENTS TO NATIONAL TREASURY INSTRUCTION NO. 2 OF 2019/2020  
IRREGULAR EXPENDITURE FRAMEWORK**

**1. PURPOSE**

1.1 The purpose of this amended National Treasury Instruction is to revise the timelines relating to assessment and the determination period of irregular expenditure as contained in the Irregular Expenditure Framework (herein referred to as “the Framework”).

**2. AMENDED PARAGRAHS OF THE FRAMEWORK**

2.1 Paragraph 18 of the Framework is hereby amended as follows:

**2.2 Amended paragraph 18 of the Framework:**

The accounting officer or accounting authority must confirm allegations into irregular expenditure within 30 days after the alleged irregular expenditure has been reported to the accounting officer or accounting authority. If there are disputes regarding whether the alleged irregular expenditure meets the definition of irregular expenditure, the assessment process must be conducted and completed within three (3) months from the date the alleged irregular expenditure was reported to the accounting officer or accounting authority. Confirmed noncompliance must be recorded in the Checklist, as contained in Appendix A to the Framework.

2.3 Paragraph 21 of the Framework is hereby amended as follows:

**2.4 Amended paragraph 21 of the Framework:**

The determination test referred to in paragraph 19 of the Framework must commence and be finalised within 30 days after assessment of irregular expenditure. If there are any disputes, the determination process must be completed within four (4) months after the assessment of irregular expenditure.

**3. APPLICABILITY**

This National Treasury Instruction applies to all departments, trading entities, constitutional institutions and public entities listed in Schedules 2 and 3 to the PFMA.

**4. AUTHORITY**

This National Treasury Instruction is issued in terms of section 76(2)(e) and 76(4)(a) of the PFMA.

**5. EFFECTIVE DATE**

This Treasury Instruction takes effect from date of signature.

**6. AMENDMENT OF PARAGRAPH 18 AND 21 OF THE IRREGULAR EXPENDITURE FRAMEWORK**

This Treasury Instruction amends paragraph 18 and 21 of the Framework issued as Annexure A to National Treasury Instruction No. 2 of 2019/2020 dealing with irregular expenditure incurred by departments, trading entities, constitutional institutions and public entities listed in Schedules 2 and 3 to the PFMA.

**7. DISSEMINATION OF INFORMATION CONTAINED IN THIS TREASURY INSTRUCTION**

7.1 Accounting officers of national departments are requested to bring the contents of this Treasury Instruction to the attention of all -

(a) accounting officers of government components and constitutional institutions that receive transfers and subsidies from its vote; and

(b) accounting authorities of public entities reporting to their executive authorities.

7.2 Head Officials of Provincial Treasuries are requested to bring the contents of this Treasury Instruction to the attention of all accounting officers of departments and accounting authorities of public entities in their respective provinces.

**8. REFERENCE TO TREASURY INSTRUCTION**

This Treasury Instruction is available on the National Treasury Website at:  
<http://www.treasury.gov.za/legislation/pfma/TreasuryInstruction/AccountGeneral.aspx>

**9. CONTACT INFORMATION**

Enquiries related to this Treasury Instruction may be directed to:

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**KAREN MAREE  
ACTING ACCOUNTANT-GENERAL**

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