

# MPUMALANGA PROVINCIAL GOVERNMENT

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## Department of Finance *Office of the Head of Department*

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UmNyango weZeemali

Departement van Finansies

Kgoro ya Matlotlo

### PROVINCIAL CIRCULAR NO. 12 OF 2014: EXPENDITURE BEFORE ANNUAL BUDGET IS PASSED

The Accounting Officer: vote 1: Office of the Premier (Dr. Nonhlanhla Mkhize)  
The **Acting** Accounting Officer: Vote 2: Provincial Legislature (Mr. JB Silinda)  
The Accounting Officer: Vote 3: Finance (Ms. NZ Nkamba)  
The Accounting Officer: Vote 4: Cooperative Governance and Traditional Affairs (Mr. MD Mahlobo)  
The Accounting Officer: Vote 5: Agriculture, Rural Development and Land Administration (Ms NL Sithole)  
The Accounting Officer: Vote 6: Economic Development, Environment and Tourism (Dr. DV Dlamini)  
The Accounting Officer: Vote 7: Education (Ms. MOC Mhlabane)  
The Accounting Officer: Vote 8: Public Works, Roads & Transport (Mr. KM Mohlasedi)  
The **Acting** Accounting Officer: Vote 9: Community Safety, Security & Liaison (Mr. W Mthombothi)  
The Accounting Officer: Vote 10: Health (Dr. WRM Maphanga)  
The Accounting Officer: Vote 11: Culture Sport and Recreation (Ms. SL Xulu)  
The Accounting Officer: Vote 12: Social Development (Ms NL Mlangeni)  
The Accounting Officer: Vote 13: Human Settlements (Mr. SM Mtsweni)

The Chief Financial Officer Vote 1: Office of the Premier (Mr KJ Dlamini)  
The Chief Financial Officer: Vote 2: Provincial Legislature (Mr. SS Sanyane)  
The **Acting** Chief Financial Officer Accounting Officer: Vote 3: Finance (Ms. L Mlambo)  
The Chief Financial Officer Accounting Officer: Vote 4: Cooperative Governance and Traditional Affairs (Mr. D Shipalana)  
The Chief Financial Officer: Vote 5: Agriculture, Rural Development and Land Administration (Mr C Dlamini)  
The Chief Financial Officer: Vote 6: Economic Development, Environment and Tourism (Ms J Hlatshwayo)  
The Chief Financial Officer: Vote 7: Education (Mr CB Mnisi)  
The **Acting** Chief Financial Officer: Vote 8: Public Works, Roads & Transport (Ms H Mdaka)  
The Chief Financial Officer: Vote 9: Community Safety, Security & Liaison (Ms S Sefala)  
The Chief Financial Officer: Vote 10: Health (Mr V Makhubedu)  
The Chief Financial Officer: Vote 11: Culture Sport and Recreation (Mr T Nkojoana)  
The Chief Financial Officer: Vote 12: Social Development (Ms P Morgan)  
The Chief Financial Officer: Vote 13: Human Settlements (Mr. S Matsebula)

The General Manager: Sustainable Resource Management (Ms G Milazi)  
The General Manager: Assets and Liabilities (Mr JB Mbatha)  
The General Manager: Financial Governance (Ms MJF Bezuidenhout)


## EXPENDITURE BEFORE ANNUAL BUDGET IS PASSED

Section 29 of the Public Finance Management Act, No. 1 of 1999 states that:

- (1) If an annual budget is not passed before the start of the financial year to which it relates, funds may be withdrawn in accordance with this section from the relevant Revenue Fund for the services of the state or the province concerned during that financial year as directed charges against the Fund until the budget is passed.
- (2) Funds withdrawn from a Revenue Fund in terms of sub-section (1)-
  - (a) may be utilised only for services for which funds were appropriated in the previous annual budget or adjustments budget; and
  - (b) may not-
    - (i) during the first four months of that financial year, exceed 45 per cent of the total amount appropriated in the previous annual budget;
    - (ii) during each of the following months, exceed 10 per cent of the total amount appropriated in the previous annual budget; and
    - (iii) in aggregate, exceed the total amount appropriated in the previous annual budget.
- (3) The funds provided for in subsection (1) are not additional to funds appropriated for the relevant financial year, and any funds withdrawn in terms of that subsection must be regarded as forming part of the funds appropriated in the relevant annual budget for that financial year.
- (4) This section does not apply in respect of a province unless a provincial Act provides that the withdrawal of funds in terms of this section is a direct charge against that province's Revenue Fund.

Your co-operation in this regard is appreciated.

Kind regards,

  
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**MS NZ NKAMBA**  
**HEAD OF DEPARTMENT**  
DATE: 15/4/2014