



PROVINCIAL TREASURY CIRCULAR NO. 19 OF 2024

TO:

**DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA
SECRETARY OF THE MPUMALANGA LEGISLATURE
HEADS OF DEPARTMENTS**

CHIEF FINANCIAL OFFICERS OF DEPARTMENTS

CAPTURING OF 2024/25 BUDGET ON THE ACCOUNTING SYSTEM AFTER BUDGET TABLING

This serves to remind all Departments that the MEC for Finance, Economic Development and Tourism has tabled the 2024/25 Mpumalanga Appropriation Bill in the Provincial Legislature on Tuesday, 12 March 2024, as per Section 27(2) of the Public Finance Management Act of 1999.

As part of the budget implementation process, Provincial Treasury requires that Departments capture the 2024/25 financial year budget in the Basic Accounting System (BAS)/SAP as published in the 2024 Estimates of Provincial Revenue and Expenditure (EPRE) to enable Departments to account appropriately for their expenditure during the financial year.

Departments must confirm in writing to Provincial Treasury that the budget has been captured in BAS/SAP as per the 2024 EPRE. Such confirmation should be accompanied by a related BAS/SAP report as proof and must reach Provincial Treasury before or on **Tuesday, 30 April 2024**.

Departments should also be mindful that Provincial Treasury is considering implementation of budget control mechanism such as budget freeze in future to ensure consistency, reliability, and accuracy of budget information on BAS. Departments must also ensure that earmarked funding and infrastructure projects are correctly classified, and they are clearly specified on the SCOA project segment.

Section 39 of the PFMA outlines the accounting officer's responsibilities relating to budget control, and in particular, sub-section 2(c) requires the accounting officers to comply with any remedial measures imposed by Provincial Treasury in terms of the PFMA to prevent overspending of a vote or a main division within a vote.

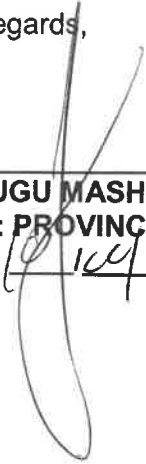
In addition, Section 18(1)(b) of the PFMA implores the Provincial Treasury to "*exercise control over the implementation of the provincial budget*".

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Furthermore, Departments must ensure that the 2023/24 budget captured on BAS is as per the 2023 adjustment budget as tabled in November 2023 before capturing the post-adjustments to ensure correct information is reflected on the Annual Financial Statement.

Departments should note that confirmation of budget capturing as outlined above would now be a requirement every financial year in the future. The confirmation needs to be submitted a month after tabling of main and adjusted budget.

Kind regards,



MS GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 10/11/2024