

## MPUMALANGA FINANCE MATTERS BILL, 2006

To provide for the procedure to amend a Money Bill; to provide for funds to be utilized in emergency situations to be a direct charge against the Provincial Revenue Fund; to provide for Provincial expenditure before the annual Provincial budget has been passed; to provide for the repeal of the Mpumalanga Exchequer Act, 1994; and to provide for matters connected therewith.

BE IT THEREFORE ENACTED by the Provincial Legislature of the Province of Mpumalanga as follows:

**1. Definitions.** In this Act, unless the context otherwise indicates-

“**Constitution**” means the constitution of the Republic of South Africa Act, 1996 (Act No.108 of 1996);

“**Money bill**” means a Bill which –

- (a) appropriates money;
- (b) imposes Provincial taxes, levies, duties or surcharges;
- (c) abolishes or reduces; or grants exemptions from, any Provincial taxes, levies, duties or surcharges; or
- (d) authorizes direct charges against the Provincial Revenue Fund.

“**Province**” means the Province of Mpumalanga as contemplated in section 103(1)(e) of the Constitution;

“**Provincial legislature**” means legislative authority of the Province as contemplated in section 104 of the Constitution; and

“**Speaker**” means the person as contemplated in section 111(1) of the Constitution.

**2. Use of funds in an emergency situation.** (1) The Member of the Executive Council responsible for the financial matters in the Province may, in terms of and as contemplated in section 25 of the Public Finance Management Act, 1999 (Act No. 1 of 1999), authorise the use of funds from the Provincial Revenue Fund to defray expenditure of an exceptional nature, which is not provided for and which cannot, without serious prejudice to the public interest in the Province, be postponed to a future appropriation by the Provincial Legislature.

(2) The combined amount of any authorizations as contemplated in subsection (1) may not exceed two per cent of the total amount appropriated in the annual Provincial budget for financial year concerned.

(3) An amount authorized as contemplated in subsection (1) is a direct charge against the Provincial Revenue Fund.

**3. Expenditure before annual budget is passed.** If an annual Provincial budget is not passed before the start of the financial year to which such annual Provincial budget relates, funds may be withdrawn from the Provincial Revenue Fund for services, in terms of and as in section 29 of the Public Finance Management Act, 1999, as direct charges against the Provincial Revenue Fund until the annual Provincial budget concerned has been passed.

**4. Amendment of Money Bill.** After the introduction in the Provincial Legislature of a Money Bill but prior to the passing of such Money Bill by the Provincial Legislature, the Money Bill concerned may only be amended as contemplated in section 120(3) of the Constitution, by consideration of such proposed amendment by an *ad hoc* Committee of the whole House of the Provincial Legislature appointed by the Speaker for that purpose and which proposed amendment may be decided upon by the Provincial Legislature, if necessary.

**5. Repeal of Mpumalanga Exchequer Act, 1994.** The Mpumalanga Exchequer Act, 1994 (Act No. 1 of 1994), is hereby repealed.

**6. Short title and commencement.** This Act is called the Mpumalanga Finance Matters Act, 2006.