



PROVINCIAL TREASURY CIRCULAR NO. 6 OF 2026

TO:

**DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA
SECRETARY OF THE MPUMALANGA LEGISLATURE
HEADS OF DEPARTMENTS
CHIEF EXECUTIVE OFFICERS OF PUBLIC ENTITIES**

**CHIEF FINANCIAL OFFICERS OF DEPARTMENTS
CHIEF FINANCIAL OFFICERS OF PUBLIC ENTITIES**

SUBJECT: SUBMISSION OF SPENDING PROGRESS REPORTS FOR EARMARKED FUNDS (PER PROJECT/PROGRAMME)

As part of the Provincial Treasury in-year monitoring following the Adjustments Budget, all departments and public entities are hereby requested to submit updated spending progress reports on funds earmarked per project or programme during the recent adjustment process. This information is essential for assessing progress, compliance, and the credibility of departmental spending plans for the remainder of the financial year.

Legislative Reminder on the Use of Earmarked Funds

Please note the following key provisions governing the use of earmarked or specifically appropriated funds:

1. **Public Finance Management Act (PFMA), Section 43** - PFMA Section 43 explicitly prohibits the utilisation of savings or virements from funds that have been ***“specifically and exclusively appropriated for a purpose under a main division”*** for any other purpose within the vote.
2. **Treasury Regulations (TR) 6.3.1** - The Treasury Regulations further stipulate that departments and public entities **must obtain Treasury approval prior to using allocations earmarked by the Provincial Treasury**, including for any change in spending purpose or introduction of new spending items.

These provisions collectively reinforce that earmarked funds **may not be used for any purpose other than that approved by Provincial Treasury**, unless prior written approval is obtained.

Required Submission

Departments and Public Entities are therefore requested to submit the following by **close of business, Thursday, 29 January 2026**:

- Spending progress on each earmarked project or programme
- Updated projections to year-end

- Explanation of any variances, risks, or expected underspending

Your cooperation is appreciated as we strive to ensure compliance with financial legislation and maintain sound fiscal management across the Province.



MS. GUGU MASHITENG
HEAD: PROVINCIAL TREASURY
DATE: 28-01-2026