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Enquiries: Ms TNP Magwaza Ref: PT13/6/2/2

PROVINCIAL TREASURY CIRCULAR NO. 25 OF 2024

TO:

ACTING DIRECTOR-GENERAL: OFFICE OF THE PREMIER OF MPUMALANGA SECRETARY OF THE MPUMALANGA LEGISLATURE **ALL HEADS OF DEPARTMENTS ALL CHIEF FINANCIAL OFFICERS OF DEPARTMENTS**

EXPENDITURE BEFORE ANNUAL BUDGET IS PASSED

- The Province tabled the 2024/25 Budget on 12 March 2024 and same has not been 1. passed by the Provincial Legislature.
- 2. In light of the above-mentioned, in dealing with expenditure before annual budget is passed, all Departments are advised to withdraw funds from the revenue fund as direct charges against the fund, with attention to the provisions of section 29(2) of the Public Finance Management Act, 1999 (Act No.1 of 1999) which provide as follows:
 - "(a) funds may be utilised only for services for which funds were appropriated in the previous annual budget or adjustments budget; and (b) may not,
 - in the first four months exceed 45 percent of the total amount appropriated in the (i) previous annual budget:
 - (ii) during each of the following months, exceed 10 percent of the total amount appropriated in the previous annual budget;
 - In aggregate, exceed the total amount appropriated in the previous annual budget". (iii)
- Therefore, all Departments are advised to ensure full compliance with the above-3. mentioned provisions.
- Your co-operation is always appreciated. 4.

Kind regards

MS GUGU MASHITENG

HEAD: PROVINCIAL TREASURY

DATE: 🛦 /<u>//</u>/2024

