

Mpumalanga, South Africa

Mpumalanga Finance Act, 2012

Act 3 of 2012

Legislation as at 14 February 2013

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Mpumalanga South Africa

Mpumalanga Finance Act, 2012

Act 3 of 2012

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Assented to on 15 January 2013

Commenced on 14 February 2013

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and includes any amendments published up to 7 March 2024.]*

ACT

To approve unauthorised expenditure; and to provide for matters connected therewith.

BE IT ENACTED by the Mpumalanga Provincial Legislature, as follows -

1. Interpretation and definitions

Unless the context indicates otherwise, a word or expression not specifically defined in this Act and to which a meaning has been assigned in the Public Finance Management Act, 1999 ([Act No. 1 of 1999](#)), has the meaning assigned to it in that Act:-

“**Provincial Revenue Fund**” means the fund mentioned in section 226 of the [Constitution](#) being the fund for the Province into which all money received by the Provincial Government must be paid, except money reasonably excluded by an Act of Parliament;

“**SCOPA**” means the Select Committee on Public Accounts;

“**the Constitution**” means the [Constitution of the Republic of South Africa, 1996](#);

“**unauthorised expenditure**” means-

- (a) Overspending of a vote or a main division within a vote;
- (b) Expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

2. Approval of unauthorised expenditure

- (a) The unauthorised expenditure referred to in the Schedule amounting to R157 272 000.00, and described in the SCOPA Reports identified in the second column of the Schedule, is hereby approved and authorised as a direct charge against the Provincial Revenue Fund in terms of section 226(2)(b) of the [Constitution, 1996](#), read with section 34(1)(a) of the Public Finance Management Act, 1999 ([Act No. 1 of 1999](#)).

3. Recovery of unauthorised expenditure

This Act does not detract from or limit any right or obligation to take appropriate steps to recover unauthorised expenditure from a responsible official or former official.

4. Short title

This Act is called the Mpumalanga Finance Act, 2012.

Schedule

Unauthorised expenditure referred to in section 34(1) (a) of the Public Finance Management Act, 1999

An additional amount is appropriated as a direct charge against the Provincial Revenue Fund to cover the overspending of the vote appropriation as indicated below.

Amount unauthorised	Committee on public accounts reference	Financial year	Vote title
(R)			
Column 1	Column 2	Column 3	Column 4
2 661 000.00	20th report, par. 3.1	2003/04	Public Works, Roads and Transport
588 000.00	3rd report, par. 3.4.1	2006/07	Culture, Sport and Recreation
16 020 000.00	15th report, par. 3.1.1	2006/07	Co-operative Governance and Traditional Affairs
465 000.00	41st report, par. 3.3	2006/07	Office of the Premier
3 870 000.00	24th report, par. 3.2.2	2008/09	Co-operative Governance and Traditional Affairs
1 732 000.00	3rd report, par. 3.3.1(b)	2009/10	Culture, Sport and Recreation
131 936 000.00	13th report, par. 3.2.1.1	2009/10	Education
157 272 000.00			