STATE PRESIDENT'S OFFICE

No. 2474.
29 December 1993

It is hereby notified that the Acting State President has assented to the following Act which is hereby published for general information:-

No. 184 of 1993: Second Finance Act, 1993.

ACT

To charge the State Revenue Account, the Account for Provincial Services: Cape, the Account for Provincial Services: Natal and the Account for Provincial Services: Transvaal with certain unauthorized expenditure and to authorize other expenditure; to take transitional financial measures so as to facilitate the transfer of funds between accounts of the State Revenue Fund whenever own affairs matters are reclassified as general affairs matters; to provide for interim expenditure in the 19941995 financial year for those matters; to provide for the apportionment of funds appropriated and to specify certain authorizations on the receipts side of the appropriation account; to delete an obsolete provision; and to provide for matters connected therewith.

(Afrikaans text signed by the Acting State President.)
(Assented to 14 December 1993.)

BE IT ENACTED by the State President and the Parliament of the Republic of South Africa, as follows:

Defraying of unauthorized expenditure from State Revenue Account for 1985-86 financial year

1. (1) The State Revenue Account is hereby charged with the amount of R65 603,30 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1986.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on pages 16 and 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Second and Third Reports of the Joint Committee on Public Accounts, 1993.

Defraying of unauthorized expenditure from State Revenue Account for 1986-87 financial year

2. (1) The State Revenue Account is hereby charged with the amount of R 9 510 628,16 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1987.

(2) The expenditure referred to in subsection (1) is set forth in

Schedule 1 and is more fully described in paragraph 7 on page 27 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1989-90 [RP 103-1990] and in paragraph 5. A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which have been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993.

Defraying of unauthorized expenditure from State Revenue Account for 1987-88 financial year

3. (1) The State Revenue Account is hereby charged with the amount of R656 538,29 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1988.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on pages 16 and 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Second and Third Reports of the Joint Committee on Public Accounts, 1993.

Defraying of unauthorized expenditure from State Revenue Account for 1988-89 financial year

4. (1) The State Revenue Account is hereby charged with the amount of R4 728,80 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1989.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993.

Defraying of unauthorized expenditure from State Revenue Account for 1989-90 financial year

5. (1) The State Revenue Account is hereby charged with the amount of R6 599 138,91 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1990.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 7 on page 27 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1989-90 [RP 103-1990) and in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which have been submitted to Parliament, and in the First and Third Reports of the Joint Committee on Public Accounts, 1993.

Defraying of unauthorized expenditure from State Revenue Account for 1991-92 financial year

6. (1) The State Revenue Account is hereby charged with the amount of R798 576,02 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1992.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the First and Third Reports of the Joint Committee on Public Accounts, 1993.

Defraying of unauthorized expenditure from Account for Provincial Services: Cape for 1991-92 financial year

7. (1) The Account for Provincial Services: Cape is hereby charged with the amount of R15 231 005,29 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Cape of Good Hope for the financial year which ended on 31 March 1992.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is more fully described in paragraph 6 on page 5 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Cape of Good Hope for 1991-92 [RP 88-1993], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Provincial Accounts, 1993.

Defraying of unauthorized expenditure from Account for Provincial Services: Natal for 1991-92 financial year

8. (1) The Account for Provincial Services: Natal is hereby charged with the amount of R5 596 808,39 to defray certain expenditure over and above the amounts appropriated for the service of the province of Natal for the financial year which ended on 31 March 1992.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 3 and is more fully described in paragraph 11 on page 399 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992] and in paragraph 6 on page 4 of the Report of the Auditor-General on the Accounts of the Provincial Administration of Natal for 1991-92 [RP 50-1993], which have been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993.

Defraying of unauthorized expenditure from Account for Provincial Services: Transvaal for 1991-92 financial year

9. (1) The Account for Provincial Services: Transvaal is hereby charged with the amount of R45 671 311,22 to defray certain expenditure over and above the amounts appropriated for the service of the province of Transvaal for the financial year which ended on 31 March 1992.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 4 and is more fully described in paragraph 6 on pages 5 and 6 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Transvaal for 1991-92 [RP 82-1993], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Provincial Accounts, 1993.

Authorizing of expenditure

10. (1) The expenditure of R21 549,92 incurred by South African Defence Force, and more fully described in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Second Report of the Joint Committee on Public Accounts, 1993, is hereby authorized.

(2) The expenditure of R321 000 000 incurred by the Department of Transport, and more fully described in paragraph 3 on page 156 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized.

(3) The expenditure of R1 295 440 incurred by the former South African Development Trust, in respect of which the liability was transferred to the Department of Regional and Land Affairs, and which is more fully described in paragraph 14 on page 326 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1988-89 [RP 89-1989] and in paragraph 11 on page 399 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts, in respect of General Affairs for 1991-92 [RP 148-1992], which have been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized.

(4) The expenditure of R863 388 incurred by the former South African Development Trust, in respect of which the liability was transferred to the Provincial Administration of the Orange Free State, and which is more fully described in paragraph 11 on page 399 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized.

(5) The expenditure of R1 190 000 incurred by the Department of National Health and Population Development, and more fully described in paragraph 5.A on page 18 and paragraph 1 on page 165 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized.

(6) The expenditure of R100 000 incurred by the Administration: House of Representatives, and more fully described in paragraph 6(2)(ii) on pages 5 and 6 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Representatives for 1990-91 and Supplementary Report for 1989-90 [RP 88-1992], which has been submitted to Parliament, and in the Second Report of the House Committee on Public Accounts (House of Representatives), 1992, and in the Report of the House Committee on Public Accounts (House of Representatives), 1993, is hereby authorized.

(7) The expenditure of R2 547 505,96 incurred by the Provincial Administration of the Orange Free State, and more fully described in paragraph 2 on page 4 of the Report of the Auditor-General on the Accounts

of the Provincial Administration, Orange Free State, for 1991-92 [RP 79-1993], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Provincial Accounts, 1993, is hereby authorized.

(8) The expenditure of R246 241 incurred by the Provincial Administration of the Transvaal, and more fully described in paragraph 6 on page 6 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Transvaal for 1991-92 [RP 82-1993], which has been submitted to Parliament, and in the Second Report of the Joint Committee on Provincial Accounts, 1991, and in the Third Report of the Joint Committee on Provincial Accounts, 1993, is hereby authorized.

Transitional measures

11.(1) If a specific own affairs matter in respect of which any moneys referred to in section 4(1)(b) of the Exchequer Act, 1975 (Act No. 66 of 1975), were appropriated in the 1993-94 financial year as a charge against the relevant account, is reclassified during that financial year as a general affairs matter, such moneys shall be deemed to have been appropriated as a charge against an account referred to in section 2(1)(a) or 2(1)(c) of that Act, as determined by the Department of State Expenditure and so allocated to a vote.

(2) For the purposes of the proviso to section 4(1) of the Exchequer Act, 1975, the provisions of subsection (1) shall for the 1994-95 financial year apply mutatis mutandis.

(3) Portions of the moneys referred to in section 4(1)(a) of the Exchequer Act, 1975, appropriated during the 1993-94 financial year on the vote: Improvement of conditions of service of the account referred to in section 2(1)(a) of that Act, may be allocated by the Department of State Expenditure to a vote: Improvement of conditions of service of an account referred to in section 2(1)(b) or 2(1)(c) of that Act, as the case may be, and such portions shall be deemed also to have been appropriated as a charge against such account.

(4) For the purposes of section 14(2) of the Exchequer Act, 1975, in respect of the 1993-94 financial year, any amount authorized under section 7 of that Act by the responsible Minister for utilization and which immediately before the close of books has not been included in an adjustment estimate for that financial year, shall also be specified on the receipts side of the appropriation account.

(5) For the purposes of subsections (1), (2), (3) and (4) the definitions contained in subsection 1(1) of the Exchequer Act, 1975, shall apply.

Amendment of section 25 of Act 11 of 1977, as amended by section 8 of Act 109 of 1990

12. (1) Section 25 of the Finance and Financial Adjustments Acts Consolidation Act, 1977, is hereby amended by the deletion of subsection (2).

(2) Subsection (1) shall be deemed to have come into operation on 2 September 1991.

Short title

13. This ACC shall be called the Second Finance Act, 1993.

Schedule 1

(STATE REVENUE ACCOUNT)

(Sections 1 to 6)

Vote Number	Title of Vote and financial year	Amount
		R
Vote 15	Education and Training, 1985-86	55 874,00
Vote 16	Defence, 1985-86	9 729,30
Vote 4	Transport, 1986-87	8 500 000,00
Vote 12	Education and Training, 1986-87	1 010 628,16
Vote 11	Education and Training, 1987-88	651 057,20
Vote 12	Defence, 1987-88	5 481,09
Vote 11	Education and Training, 1988-89	4 728,80
Vote 10	Prisons, 1989-90	196 902,50
Vote 22	Transport, 1989-90	6 402 236,41
Vote 18	Police, 1991-92	668 576,02
Vote 24	Public Works and Land Affairs, 1991-92	130 000,00
		17 635 213,48

Schedule 2

(ACCOUNT FOR PROVINCIAL SERVICES: CAPE)

(Section 7)

Vote Number	Title of Vote and financial year	Amount
		R
Vote 4	Roads and Traffic Administration, 1991-92	3 068 915,93

Vote 5	Miscellaneous Services, 1991-92	1 391 603,82
Vote 10	Community Services, 1991-92	10 770 485,54
		15 231 005,29

Schedule 3

(ACCOUNT FOR PROVINCIAL SERVICES: NATAL)

(Section 8)

Vote Number	Title of Vote and financial year	Amount
		R
Vote 2	Health Services, 1991-92	5 040 690,18
Vote 4	Community Development, 1991-92	556 118,21
		5 596 808,39

Schedule 4

(ACCOUNT FOR PROVINCIAL SERVICES: TRANSVAAL)

(Section 9)

Vote Number	Title of Vote and financial year	Amount
		R
Vote 3	Works, 1991-92	3 850,00
Vote 4	Health Services, 1991-92	36 464 950,46
Vote 6	Roads and Bridges, 1991-92	5 200 010,00
Vote 7	Community Development, 1991-92	4 002 500,76
		45 671 311,22