

Please note that most Acts are published in English and another South African official language. Currently we only have capacity to publish the English versions. This means that this document will only contain even numbered pages as the other language is printed on uneven numbered pages.



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THE PRESIDENCY

No. 254

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It is hereby notified that the President has assented to the following Act, which is hereby published for general information:–

No. 2 of 2012: Finance Act, 2012.



AIDS HELPLINE: 0800-123-22 Prevention is the cure

*(English text signed by the President)
(Assented to 27 March 2012)*

ACT

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

ARRANGEMENT OF SECTIONS

Sections

1. Interpretation
2. Approval of unauthorised expenditure
3. Recovery of unauthorised expenditure
4. Short title

Schedule 1

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

Schedule 2

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

Schedule 3

Unauthorised expenditure referred to in section 34(2) of the Public Finance Management Act, 1999

BE IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

Interpretation

1. In this Act, unless the context indicates otherwise, a word or expression 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. 5

Approval of unauthorised expenditure

2. (a) The unauthorised expenditure referred to in Schedule 1 in the amount of R40 292 419.92, and described in the report of the National Assembly's Committee on Public Accounts identified in the second column of the Schedule, is authorised as an additional charge against the National Revenue Fund in terms of section 34(1)(a) of the Public Finance Management Act, 1999 (Act No. 1 of 1999). 10

(b) The unauthorised expenditure referred to in Schedule 2 in the amount of R20 625 352.33, and described in the report of the National Assembly's Committee on Public Accounts identified in the second column of the Schedule, is authorised and 15

previously surrendered funds are reallocated to the vote in terms of section 34(1)(b) of the Public Finance Management Act, 1999 (Act No. 1 of 1999).

(c) The unauthorised expenditure referred to in Schedule 3 in the amount of R483 821 478.78, and described in the report of the National Assembly's Committee on Public Accounts identified in the second column of the Schedule, is authorised as a charge against the budget allocations of the Department of Correctional Services, in terms of section 34(2) of the Public Finance Management Act, 1999 (Act No. 1 of 1999), and must be effected prior to 1 April 2015. 5

Recovery of unauthorised expenditure

3. 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. 10

Short title

4. This Act is called the Finance Act, 2012.

SCHEDULE 1: 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 National Revenue Fund to cover the overspending of the vote appropriation

Amount Unauthorised (R) Column 1	Committee on Public Accounts Report Reference Column 2	Financial Year Column 3	Vote Title Column 4
40 292 419.92	COPA 2011 9th report	2003/04	Defence and Military Veterans
40 292 419.92			

SCHEDULE 2: Unauthorised expenditure referred to in section 34(1)(b) of the Public Finance Management Act, 1999: Funds surrendered by the vote in respect of the listed unauthorised expenditure will be refunded as a direct charge against the National Revenue Fund in favour of the vote

Amount Unauthorised (R) Column 1	Committee on Public Accounts Report Reference Column 2	Financial Year Column 3	Vote Title Column 4
7 475 276.05	COPA 2011 9th report	1998/99	Defence and Military Veterans
2 376 437.00	9th report	1999/2000	Defence and Military Veterans
1 534 659.00	9th report	2000/01	Defence and Military Veterans
1 464 766.00	9th report	2001/02	Defence and Military Veterans
2 099 000.00	9th report	2002/03	Defence and Military Veterans
160 000.00	9th report	2003/04	Defence and Military Veterans
1 700 893.13	9th report	1998/99	Defence and Military Veterans
1 765 920.44	9th report	1999/2000	Defence and Military Veterans
16 980.00	9th report	1999/2000	Defence and Military Veterans
2 031 420.71	9th report	2000/01	Defence and Military Veterans
20 625 352.33			

SCHEDULE 3: Unauthorised expenditure referred to in section 34(2) of the Public Finance Management Act, 1999: No additional amount is approved to cover the overspending of this vote. The amount must be charged against the budget allocations of the Department. This must be effected prior to 1 April 2015

Amount Unauthorised (R) Column 1	Committee on Public Accounts Report Reference Column 2	Financial Year Column 3	Vote Title Column 4
483 821 478.78	COPA 2011 11th report	2008/09	Correctional Services
483 821 478.78			