

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.



**REPUBLIEK VAN SUID-AFRIKA**

**STAATSKOERANT**

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**GOVERNMENT GAZETTE**

**OF THE REPUBLIC OF SOUTH AFRICA**

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KANTOOR VAN DIE PRESIDENT

No. 2116. 7 Desember 1994

Hierby word bekend gemaak dat die President sy goedkeuring geheg het aan die onderstaande Wet, wat hierby ter algemene inligting gepubliseer word:

No. 41 van 1994: Finansiewet, 1994.

OFFICE OF THE PRESIDENT

No. 2116. 7 December 1994

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

No. 41 of 1994: Finance Act, 1994.

**GENERAL EXPLANATORY NOTE:**

Words underlined with a solid line indicate insertions in existing enactments.

# ACT

To charge the State Revenue Account with certain unauthorised expenditure and to authorise other expenditure; to appropriate amounts of money authorised in terms of section 7 of the Exchequer Act, 1975 (Act No. 66 of 1975), for application during the 1993/94 financial year; to provide for the utilisation of unexpended balances during the 1994/95 financial year where rationalisation has taken place; to regulate the application of the Exchequer Act, 1975, in respect of rationalised institutions on the national level of government; and to provide for matters connected therewith.

*(English text signed by the President.)  
(Assented to 25 November 1994.)*

**B**E IT ENACTED by the Parliament of the Republic of South Africa, as follows:—

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

- 5 1. (1) The State Revenue Account is hereby charged with the amount of R14 280,09 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.
- 10 (2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 10 on page 27 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

**15 Defraying of unauthorised expenditure from State Revenue Account for 1986-87 financial year**

2. (1) The State Revenue Account is hereby charged with the amount of R17 807,89 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.
- 20 (2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 10 on page 27 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

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

3. (1) The State Revenue Account is hereby charged with the amount of R189 334,70 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 10 on pages 26 and 27 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

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

4. (1) The State Revenue Account is hereby charged with the amount of R137 085,20 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 10 on page 26 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

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

5. (1) The State Revenue Account is hereby charged with the amount of R47 863,84 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 10 on pages 26 and 27 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

**Defraying of unauthorised expenditure from State Revenue Account for 1990-91 financial year**

6. (1) The State Revenue Account is hereby charged with the amount of R112 073,49 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 1991.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 10 on pages 26 to 28 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

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

7. (1) The State Revenue Account is hereby charged with the amount of R142 128,50 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 10 on pages 26 to 28 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

**Defraying of unauthorised expenditure from State Revenue Account for 1992-93 financial year**

8. (1) The State Revenue Account is hereby charged with the amount of R62 024,25 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 1993.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 10 on pages 26 and 28 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994.

**Defraying of unauthorised expenditure from State Revenue Account for 1990-91 financial year**

9. (1) The State Revenue Account is hereby charged with the amount of R107 500 496,04 to defray certain expenditure over and above the amounts appropriated for the service of the former Administration: House of Representatives for the financial year which ended on 31 March 1991.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is more fully described in paragraph 7 on page 5 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Representatives for 1991-92 and Supplementary Report for 1990-91 [RP85-1993], which has been submitted to Parliament, and in the First Report of the House Committee on Public Accounts (House of Representatives), 1993.

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

10. (1) The State Revenue Account is hereby charged with the amount of R52 784 719,58 to defray certain expenditure over and above the amounts appropriated for the service of the former Administration: House of Representatives 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 7 on page 5 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Representatives for 1991-92 and Supplementary Report for 1990-91 [RP85-1993], which has been submitted to Parliament, and in the First Report of the House Committee on Public Accounts (House of Representatives), 1993.

**Authorising of expenditure**

11. (1) The expenditure of R979 222,45 incurred by the former Administration: House of Representatives, and more fully described in paragraph 7 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 1991-92 and Supplementary Report for 1990-91 [RP85-1993], which has been submitted to Parliament, and in the First Report of the House Committee on Public Accounts (House of Representatives), 1993, is hereby authorised.

(2) The expenditure of R154 918 667,14 incurred by the Department of Public Works, and more fully described in paragraph 10 on pages 27 and 28 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1992-93 [RP144-1993], which has been submitted to Parliament, and in the First Report of the Joint Committee on Public Accounts, 1994, is hereby authorised.

**Appropriation of authorised amounts of money for service of State**

12. (1) The amount of R239 479 000 which was authorised in terms of section

7 of the Exchequer Act, 1975 (Act No. 66 of 1975), as a charge against the State Revenue Account during the financial year which ended on 31 March 1994, is hereby appropriated.

(2) Details of the expenditure referred to in subsection (1) are set forth in Schedule 3.

**Appropriation of authorised amount of money for service of Administration: House of Representatives**

13. (1) The amount of R45 000 000 which was authorised in terms of section 7 of the Exchequer Act, 1975 (Act No. 66 of 1975), as a charge against the Revenue Account: House of Representatives during the financial year which ended on 31 March 1994, is hereby appropriated.

(2) Details of the expenditure referred to in subsection (1) are set forth in Schedule 4.

**Appropriation of authorised amount of money for service of province of Cape of Good Hope**

14. (1) The amount of R56 365 000 which was authorised in terms of section 7 of the Exchequer Act, 1975 (Act No. 66 of 1975), as a charge against the Account for Provincial Services: Cape during the financial year which ended on 31 March 1994, is hereby appropriated.

(2) Details of the expenditure referred to in subsection (1) are set forth in Schedule 5.

**Appropriation of authorised amount of money for service of province of Transvaal**

15. (1) The amount of R208 840 783,37 which was authorised in terms of section 7 of the Exchequer Act, 1975 (Act No. 66 of 1975), as a charge against the Account for Provincial Services: Transvaal during the financial year which ended on 31 March 1994, is hereby appropriated.

(2) Details of the expenditure referred to in subsection (1) are set forth in Schedule 6.

**Appropriation of authorised amount of money for service of Administration: House of Assembly**

16. (1) The amount of R1 411 500 which was authorised in terms of section 7 of the Exchequer Act, 1975 (Act No. 66 of 1975), as a charge against the Revenue Account: House of Assembly during the financial year which ended on 31 March 1994, is hereby appropriated.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 7 and represents an amount of money transferred from Column 1 to Column 2 of the Schedule to the Adjustments Appropriation Act (House of Assembly), 1993 (Act No. 160 of 1993).

**40 Insertion of section 4A in Act 66 of 1975**

17. The following section is hereby inserted in the Exchequer Act, 1975, after section 4:

**“Special arrangements regarding appropriation of moneys for 1994/95 financial year**

45 **4A. (1)** Where institutions contemplated in section 236(1) of the Constitution of the Republic of South Africa, 1993 (Act No. 200 of 1993), which in terms of that section had continued to perform a particular governmental function (hereinafter referred to as the old institutions), are rationalised in terms of section 237 of the Constitution by virtue whereof such governmental function devolves upon  
50 any department or organisational component specified, respectively,

- in column 1 of Schedule 1 and column 1 of Schedule 2 to the Public Service Act, 1994 (hereinafter referred to as a new institution), the unexpended balances, as at the date of such rationalisation, of the moneys which, in accordance with any of the estimates referred to in subsection (2), shall have been voted in respect of the financial year ending on 31 March 1995 by the Appropriation Act, 1994—
- 5 (a) for the performance of such governmental function by the old institutions; and
- 10 (b) as charges against the respective revenue accounts of the old institutions,
- shall with effect from such rationalisation be deemed to have been voted in respect of that financial year and for the same purposes by an Appropriation Act as charges against the revenue account of the relevant vote of the new institution, until such time as such arrangement is confirmed by an appropriation act.
- 15 (2) The estimates referred to in subsection (1) are the following:
- (a) 'Estimate of Expenditure to be defrayed from the National Revenue Account during the financial year ending 31 March 1995.'
- 20 (b) 'Province of the Cape of Good Hope: Estimate of Revenue and Estimate of Expenditure for the financial year ending 31 March 1995.'
- (c) 'Province of Natal: Estimate of Revenue and Estimate of Expenditure for the financial year ending 31 March 1995.'
- 25 (d) 'Province of the Orange Free State: Estimate of Revenue and Estimate of Expenditure for the financial year ending 31 March 1995.'
- (e) 'Province Transvaal: Estimate of Revenue and Estimate of Expenditure for the financial year ending 31 March 1995.'
- 30 (f) 'Estimate of Expenditure of the former Self-Governing Territory: Gazankulu, to be defrayed from the Gazankulu Revenue Account during the financial year ending 31 March 1995.'
- (g) 'Estimate of Expenditure of the former Self-Governing Territory: KaNgwane, to be defrayed from the KaNgwane Revenue Account during the financial year ending 31 March 1995.'
- 35 (h) 'Estimate of Expenditure of the former Self-Governing Territory: KwaNdebele, to be defrayed from the KwaNdebele Revenue Account during the financial year ending 31 March 1995.'
- (i) 'Estimate of Expenditure of the former Self-Governing Territory: KwaZulu, to be defrayed from the KwaZulu Revenue Account during the financial year ending 31 March 1995.'
- 40 (j) 'Estimate of Expenditure of the former Self-Governing Territory: Lebowa, to be defrayed from the Lebowa Revenue Account during the financial year ending 31 March 1995.'
- 45 (k) 'Estimate of Expenditure of the former Self-Governing Territory: Qwaqwa, to be defrayed from the Qwaqwa Revenue Account during the financial year ending 31 March 1995.'
- (l) 'Estimate of Expenditure of the former Independent State: Bophuthatswana, to be defrayed from the Bophuthatswana Revenue Account during the financial year ending 31 March 1995.'
- 50 (m) 'Estimate of Expenditure of the former Independent State: Ciskei, to be defrayed from the Ciskei Revenue Account during the financial year ending 31 March 1995.'
- 55 (n) 'Estimate of Expenditure of the former Independent State: Transkei, to be defrayed from the Transkei Revenue Account during the financial year ending 31 March 1995.'
- (o) 'Estimate of Expenditure of the former Independent State: Venda, to be defrayed from the Venda Revenue Account during the financial year ending 31 March 1995.' "
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**Insertion of section 52A in Act 66 of 1975**

18. The following section is hereby inserted in the Exchequer Act, 1975, after section 52:

**“Application of Act**

5           **52A.** (1) Subject to subsection (3), this Act shall, with reference to all matters on the national level of government, be applicable in the whole of the national territory referred to in section 1(2) of the Constitution, to the exclusion of any other law.

10           (2) Subject to subsection (3), section 4A of this Act shall apply in the whole of the aforesaid national territory also in relation to moneys destined to be utilised in respect of any governmental function to be performed on the provincial level of government.

15           (3) The provisions of this Act shall not apply in respect of any institution referred to in section 236(1) of the Constitution to which such provisions did not apply immediately prior to 27 April 1994.”.

**Short title**

19. This Act shall be called the Finance Act, 1994.

**SCHEDULE 1**

(STATE REVENUE ACCOUNT)

(Sections 1 to 8)

<b>Vote Number</b>	<b>Title of Vote and financial year</b>	<b>Amount</b>
		R
Vote 16	Defence, 1985-86.....	14 280,09
Vote 13	Defence, 1986-87.....	17 807,89
Vote 12	Defence, 1987-88.....	185 018,46
Vote 17	Agricultural Economics and Marketing, 1987-88 .....	4 316,24
Vote 17	Agricultural Economics and Marketing, 1988-89 .....	137 085,20
Vote 12	Defence, 1989-90.....	32 584,99
Vote 16	Agricultural Economics and Marketing, 1989-90 .....	15 278,85
Vote 7	Defence, 1990-91.....	41 765,93
Vote 15	Manpower, 1990-91 .....	9 200,03
Vote 29	Agriculture, 1990-91 .....	61 107,53
Vote 15	Manpower, 1991-92 .....	44 551,16
Vote 19	National Health and Population Development, 1991-92 .....	97 577,34
Vote 5	Water Affairs and Forestry, 1992-93 .....	16 820,08
Vote 31	Manpower, 1992-93 .....	45 204,17
		722 597,96

**SCHEDULE 2**

(REVENUE ACCOUNT: HOUSE OF REPRESENTATIVES)

(Sections 9 and 10)

<b>Vote Number</b>	<b>Title of Vote and financial year</b>	<b>Amount</b>
		R
Vote 1	Education and Culture, 1990-91 .....	39 125 576,17
Vote 2	Local Government, Housing and Agriculture, 1990-91 .	27 985 864,67
Vote 3	Health Services and Welfare, 1990-91.....	21 720 438,47
Vote 4	Budgetary and Auxiliary Services, 1990-91 .....	18 668 616,73
Vote 1	Education and Culture, 1991-92.....	51 214 719,58
Vote 4	Budgetary and Auxiliary Services, 1991-92 .....	1 570 000,00
		160 285 215,62



**SCHEDULE 3**

(STATE REVENUE ACCOUNT)

**(Section 12)**

Vote Number	Title of Vote	Amount
		R
Vote 21	Regional and Land Affairs .....	56 365 000,00
Vote 22	Home Affairs .....	36 000 000,00
Vote 27	Constitutional Development Service.....	131 114 000,00
Vote 28	SA Communication Service .....	16 000 000,00
		239 479 000,00

**SCHEDULE 4**

(REVENUE ACCOUNT: HOUSE OF REPRESENTATIVES)

**(Section 13)**

Vote Number	Title of Vote	Amount
		R
Vote 3	Health Services and Welfare .....	45 000 000,00

**SCHEDULE 5**

(ACCOUNT FOR PROVINCIAL SERVICES: CAPE)

**(Section 14)**

Vote Number	Title of Vote	Amount
		R
Vote 4	Community Development .....	56 365 000,00

**SCHEDULE 6**

(ACCOUNT FOR PROVINCIAL SERVICES: TRANSVAAL)

**(Section 15)**

Vote Number	Title of Vote	Amount
		R
Vote 2	Health Services .....	208 840 783,37

**SCHEDULE 7**

(REVENUE ACCOUNT: HOUSE OF ASSEMBLY)

**(Section 16)**

<b>Vote Number</b>	<b>Title of Vote</b>	<b>Amount Column 2</b>
		R
Vote 3	Education and Culture Including— Assistance to organisations for the preservation, fostering and extension of culture .....	1 411 500,00