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GOVERNMENT GAZETTE

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PRESIDENT'S OFFICE

KANTOOR VAN DIE PRESIDENT

No. 559.

11 April 1997

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

No. 6 of 1997: Finance Act, 1997.

No. 559.

11 April 1997

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

No. 6 van 1997: Finansiewet, 1997.

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing enactments.

_____ 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 authorise the conversion of certain loans into share capital of the South African Housing Trust, Limited; to amend the Reconstruction and Development Programme Fund Act, 1994, so as to provide for the payment of certain unspent money into the National Revenue Fund or to the relevant Provincial Revenue Fund; and to provide for matters connected therewith.

*(Afrikaans text signed by the President.)
(Assented to 5 April 1997.)*

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

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

1. (1) The State Revenue Account is hereby charged with the amount of R27 633,33 5 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 on page 45 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which has been 10 submitted to Parliament, and in the Third Report of the Joint Standing Committee on Public Accounts, 1995.

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

2. (1) The State Revenue Account is hereby charged with the amount of R216 469,49 15 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 on pages 45 and 46 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which 20 has been submitted to Parliament, and in the Third Report of the Joint Standing Committee on Public Accounts, 1995.

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

3. (1) The State Revenue Account is hereby charged with the amount of R22 489,02 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 1990. 5

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described on page 45 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which has been submitted to Parliament, and in the Third Report of the Joint Standing Committee on Public Accounts, 1995. 10

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

4. (1) The State Revenue Account is hereby charged with the amount of R103 063,98 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. 15

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described on page 45 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which has been submitted to Parliament, and in the Third Report of the Joint Standing Committee on Public Accounts, 1995. 20

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

5. (1) The State Revenue Account is hereby charged with the amount of R73 210,04 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. 25

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described on page 45 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which has been submitted to Parliament, and in the Third Report of the Joint Standing Committee on Public Accounts, 1995. 30

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

6. (1) The State Revenue Account is hereby charged with the amount of R70 307,68 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. 35

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described on page 45 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which has been submitted to Parliament, and in the Third Report of the Joint Standing Committee on Public Accounts, 1995. 40

Defraying of unauthorised expenditure from State Revenue Account for 1993-94 financial year

7. (1) The State Revenue Account is hereby charged with the amount of R750 977,30 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 1994. 45

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described on pages 45 to 47 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which has been submitted to Parliament, and in the First, Third and Fifth Reports of the Joint Standing Committee on Public Accounts, 1995. 50

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

8. (1) The State Revenue Account is hereby charged with the amount of R13 636,50 to defray certain expenditure over and above the amounts appropriated for the service of the former Administration: House of Assembly for the financial year which ended on 31 March 1989. 5

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is more fully described in paragraph 1(3) on page 4 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Assembly for 1992-93 [RP 159-94], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995. 10

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

9. (1) The State Revenue Account is hereby charged with the amount of R360 424,13 to defray certain expenditure over and above the amounts appropriated for the service of the former Administration: House of Assembly for the financial year which ended on 31 March 1990. 15

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is more fully described in paragraph 1(2) on page 4 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Assembly for 1992-93 [RP 159-94] and in paragraph 1(1) on page 7 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Assembly for 1993-94 [RP 132-95], which have been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995. 20 25

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

10. (1) The State Revenue Account is hereby charged with the amount of R2 458,09 to defray certain expenditure over and above the amounts appropriated for the service of the former Administration: House of Assembly for the financial year which ended on 31 March 1991. 30

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is more fully described in paragraph 1(1) on page 7 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Assembly for 1993-94 [RP 132-95], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995. 35

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

11. (1) The State Revenue Account is hereby charged with the amount of R638 344,48 to defray certain expenditure over and above the amounts appropriated for the service of the former Administration: House of Assembly for the financial year which ended on 31 March 1993. 40

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is more fully described in paragraph 1(1) on page 4 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Assembly for 1992-93 [RP 159-94] and in paragraph 1(3) on page 8 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Assembly for 1993-94 [RP 132-95], which have been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995. 45 50

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

12. (1) The State Revenue Account is hereby charged with the amount of R53 480,08 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 3 and is more fully described in paragraph 4 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 1992-93 [RP 150-94], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995. 5

Defraying of unauthorised expenditure from State Revenue Account for 1993-94 financial year

13. (1) The State Revenue Account is hereby charged with the amount of R747 520,00 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 1994. 10

(2) The expenditure referred to in subsection (1) is set forth in Schedule 3 and is more fully described in paragraph 4 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 1993-94 [RP 117-95], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995. 15

Authorising of expenditure

14. (1) The expenditure of R662 705,00 incurred by the Department of Manpower, and more fully described in paragraph 16(8) on page 48 of the Report of the Auditor-General on the Appropriation Accounts in respect of General Affairs for 1993-94 [RP 181-94], which has been submitted to Parliament, and in the Third Report of the Joint Standing Committee on Public Accounts, 1995, is hereby authorised. 20

(2) The expenditure of R4 397 921,82 incurred by the former Administration: House of Delegates, and more fully described in paragraph 7 on page 5 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts of the Administration: House of Delegates for 1993-94 [RP 151-95], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995, is hereby authorised. 25 30

(3) The expenditure of R279 653,14 incurred by the former Administration: House of Assembly, and more fully described in paragraph 1(1) on page 7 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts of the Administration: House of Assembly for 1993-94 [RP 132-95], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995, is hereby authorised. 35

(4) The expenditure of R4 978 233,19 incurred by the former Administration: House of Representatives, and more fully described in paragraph 4 on pages 5 and 6 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts of the Administration: House of Representatives for 1992-93 [RP 150-94], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995, is hereby authorised. 40

(5) The expenditure of R66 688,72 incurred by the former Administration: House of Representatives, and more fully described in paragraph 4 on pages 5 and 6 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts of the Administration: House of Representatives for 1993-94 [RP 117-95], which has been submitted to Parliament, and in the Seventh Report of the Joint Standing Committee on Public Accounts, 1995, is hereby authorised. 45

Authorisation of conversion of certain loans into share capital of the South African Housing Trust, Limited 50

15. (1) The conversion of the R445 000 000 State loan to the South African Housing Trust, Limited, into share capital of the said company, by the issue to the State of one

special class A ordinary share in the said company at a par value of one Rand and a premium of R444 999 999, is hereby authorised.

(2) In subsection (1) the expression "the R445 000 000 State loan" means—

(a) the amount of R400 000 000 appropriated out of the State Revenue Fund in respect of the financial year which ended on 31 March 1987; and 5

(b) the amount of R45 000 000 appropriated out of the State Revenue Fund in respect of the financial year which ended on 31 March 1989,

made available to the South African Housing Trust, Limited, as unsecured, long term, interest-free loans by the State, as more fully appears from the loan agreements entered into between the Government of the Republic of South Africa and the South African Housing Trust, Limited, on 10 February 1988 and 9 October 1991. 10

Substitution of section 5 of Act 7 of 1994

16. The following section is hereby substituted for section 5 of the Reconstruction and Development Programme Fund Act, 1994:

"Unspent money 15

5. The executive authorities at national and provincial level that had been allocated money from the fund, shall at the end of each financial year [surrender] pay unexpended money [to] into the [fund] National Revenue Fund or the relevant Provincial Revenue Fund, as the case may be."

Short title 20

17. This Act shall be called the Finance Act, 1997.

Act No. 6, 1997

FINANCE ACT, 1997

Schedule 1**(State Revenue Account)****(Sections 1 to 7)**

Vote number	Title of Vote and financial year	Amount
		R
Vote 12	Defence, 1987-88.....	27 633,33
Vote 12	Defence, 1988-89.....	116 469,49
Vote 14	Public Works, 1988-89.....	100 000,00
Vote 9	Defence, 1989-90.....	22 489,02
Vote 7	Defence, 1990-91.....	103 063,98
Vote 6	Defence, 1991-92.....	73 210,04
Vote 27	Defence, 1992-93.....	70 307,68
Vote 13	Defence, 1993-94.....	98 809,25
Vote 18	Agriculture, 1993-94.....	126 250,99
Vote 19	National Health and Population Development, 1993-94.....	48 758,66
Vote 23	Environmental Affairs, 1993-94.....	477 158,40
		<u>1 264 150,84</u>

Schedule 2**(Revenue Account: House of Assembly)****(Sections 8 to 11)**

Vote number	Title of Vote and financial year	Amount
		R
Vote 8	Health Services, 1988-89.....	13 636,50
Vote 3	Education and Culture, 1989-90.....	163 468,13
Vote 7	Welfare, 1989-90.....	196 956,00
Vote 3	Education and Culture, 1990-91.....	2 458,09
Vote 4	Local Government, Housing and Works, 1992-93.....	604 544,92
Vote 8	Health Services, 1992-93.....	33 799,56
		<u>1 014 863,20</u>

Schedule 3**(Revenue Account: House of Representatives)****(Sections 12 and 13)**

Vote number	Title of Vote and financial year	Amount
		R
Vote 1	Education and Culture, 1991-92.....	53 480,08
Vote 3	Health Services and Welfare, 1993-94.....	747 520,00
		<u>801 000,08</u>