

REPUBLIC OF SOUTH AFRICA

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# FINANCE BILL

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*(As introduced in the National Assembly as a section 75 Bill; explanatory summary of Bill published in Government Gazette No 21455 of 3 August 2000) (The English text is the official text of the Bill)*

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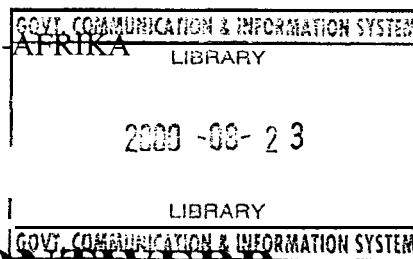
( MINISTER OF FINANCE )

[B 40—2000]

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REPUBLIEK VAN SUID-AFRIKA

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# FINANSIEWETSONTWERP

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*(Soos ingedien in die Nasionale Vergadering as 'n artikel 75-wetsontwerp; verduidelikende opsomming van Wetsontwerp in Staatskoerant No 21455 van 3 Augustus 2000 gepubliseer)  
(Die Afrikaans teks is die amptelike vertaling van die Wetsontwerp)*

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( MINISTER VAN FINANSIES )

[W 40—2000]

ISBN O 621 29554X

# BILL

**To charge the National Revenue Fund with certain unauthorised expenditure and to authorise other expenditure; to regulate the closure of certain obsolete revenue accounts; and to provide for matters connected therewith.**

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

## **Defraying of unauthorised expenditure from National Revenue Fund**

- 1. (1)** The unauthorised expenditure of R 133843745,76 referred to in Schedule 1 which— 5
- (a) the relevant Public Accounts Committees recommended for authorisation by Parliament; and
  - (b) is more fully described in the Reports of the Auditor-General listed in column 5 of that Schedule,
- is hereby authorised. 10
- (2) The amount referred to in subsection (1) is a direct charge against the National Revenue Fund.

## **Authorizing of expenditure**

- 2.** The unauthorised expenditure of R 15118923,01 referred to in Schedule 2 which— 15
- (a) the relevant Public Accounts Committees recommended for authorisation by Parliament; and
  - (b) is more fully described in the Reports of the Auditor-General listed in column 5 of that Schedule,
- is hereby authorised.

## **Authorizing of expenditure of former TBVC states and self-governing territories** 20

- 3.** The unauthorised expenditure of R4 139 465 912,82 referred to in Schedule 3 which—
- (a) the relevant Public Accounts Committees recommended for authorisation by Parliament; and
  - (b) is more fully described in the Reports of the Auditor-General listed in column 25
- 4 of that Schedule,
- is hereby authorised.

## **Closure of certain revenue funds**

- 4.** The revenue funds contemplated in section 240(5) of the Constitution of the Republic of South Africa, 1993 (Act No. 200 of 1993), must be regarded as having been 30
- closed and any balance in any of the funds must be transferred to the National Revenue Fund.

## **Actions of recovery of money to continue**

- 5.** Nothing in this Act may, in any way, be construed as affecting any action to recover unauthorised expenditure. 35

**Short title**

**6. This Act is called the Finance Act, 2000.**

## SCHEDULE 1

| <b>Amount</b><br><b>in R</b> | <b>Report</b><br><b>Reference</b> | <b>Resolution</b><br><b>Reference</b> | <b>Financial</b><br><b>Year</b> | <b>RP. No.</b> | <b>Vote</b><br><b>Title</b>                            |
|------------------------------|-----------------------------------|---------------------------------------|---------------------------------|----------------|--------------------------------------------------------|
|                              | <b>JSCPA 1996</b>                 |                                       |                                 |                |                                                        |
| <b>23 895 086,34</b>         | 2nd                               | 1 [6(a)]                              | 1994/95                         | 225-95         | SA National Defence Force                              |
| 569 298,53                   | 2nd                               | 1 [6(b)]                              | 1994/95                         | 225-95         | SA National Defence Force                              |
| 284450,05                    | 2nd                               | 1 [6(c)]                              | 1989/90                         | 225-95         | SA National Defence Force                              |
| 68094,50                     | 2nd                               | 1 [6(d)]                              | 1994/95                         | 225-95         | SA National Defence Force                              |
| 339600,00                    | 3rd                               | 1 [1(a)]                              | 1993/94                         | 225-95         | Justice                                                |
| 4640,01                      | 3rd                               | 1 [1(b)]                              | 1994/95                         | 225-95         | Justice                                                |
| 79868,97                     | 3rd                               | 3                                     | 1994/95                         | 225-95         | President                                              |
| 175034,84                    | 4th                               | 4(2)                                  | 1993/94                         | 225-95         | Agriculture                                            |
| 335929,95                    | 4th                               | 5(1)                                  | 1991/92                         | 181-94         | Foreign Affairs                                        |
|                              |                                   |                                       | 1992/93                         | 181-94         | Foreign Affairs                                        |
|                              |                                   |                                       | 1993/94                         | 181-94         | Foreign Affairs                                        |
| 109055,40                    | 4th                               | 16                                    | 1994/95                         | 225-95         | Arts, Culture, Science and Technology                  |
|                              | <b>SCOPA 1997</b>                 |                                       |                                 |                |                                                        |
| <b>198121,08</b>             | 2nd                               | 2(1)                                  | 1992/93                         | 40-97          | Agriculture                                            |
| 35444347,00                  | 2nd                               | 4(5)                                  | 1995/96                         | 40-97          | Correctional Services                                  |
| 7065437,00                   | 4th                               | 1(1)                                  | 1995/96                         | 40-97          | Finance                                                |
| 397476,22                    | 5th                               | 2(1)(a)                               | 1994/95                         | 40-97          | Foreign Affairs                                        |
| 11216,00                     | 6th                               | 2(2)                                  | 1994/95                         | 40-97          | Minerals and Energy                                    |
| 107878,00                    | 6th                               | 2(2)                                  | 1995/96                         | 40-97          | Minerals and Energy                                    |
|                              | <b>SCOPA 1998</b>                 |                                       |                                 |                |                                                        |
| <b>13 000,00</b>             | 1st                               | A.1.                                  | 1995/96                         | 40-97          | Central Statistical Service                            |
| <b>380862,60</b>             | 1st                               | B.1.                                  | 1995/96                         | 40-97          | Labour                                                 |
| <b>5420260,00</b>            | 2nd                               | 1(1)                                  | 1995/96                         | 40-97          | Health                                                 |
| 15500000,00                  | 2nd                               | 1(2)                                  | 1995/96                         | 40-97          | Health                                                 |
| 1 107179,40                  | 2nd                               | 1(3)                                  | 1995/96                         | 40-97          | Health                                                 |
| 361892,81                    | 2nd                               | 1(4)                                  | 1995/96                         | 40-97          | Health                                                 |
| 345908,02                    | 2nd                               | 1(5)                                  | 1995/96                         | 40-97          | Health                                                 |
| 129485,60                    | 2nd                               | 1(6)                                  | 1993/94                         | 40-97          | Health                                                 |
| 364032,38                    | 2nd                               | 2(1)                                  | 1996/97                         | 155-97         | Health                                                 |
| 975295,90                    | 4th                               | 1                                     | 1995/96                         | 40-97          | Promoting the Reconstruction and Development Programme |
| 390128,84                    | 6th                               | 1                                     | 1995/96                         | 40-97          | Land Affairs                                           |
| 74711,64                     | 7th                               | 1                                     | 1995/96                         | 40-97          | Environmental Affairs and Tourism                      |
| 1398118,44                   | 8th                               | 2(b)                                  | 1995/96                         | 40-97          | State Expenditure                                      |
| 1842714,00                   | 15th                              | 4(1)                                  | 1996/97                         | 150-97         | Correctional Services                                  |
| 1094444,00                   | 15th                              | 4(2)                                  | 1996/97                         | 150-97         | Correctional Services                                  |
| 22143,36                     | 17th                              | 1(4)                                  | 1996/97                         | 149-97         | Constitutional Development                             |
| 36294,00                     | 20th                              | 1                                     | 1996/97                         | 155-97         | Health                                                 |
| 414631,00                    | 21st                              | 2                                     | 1995/96                         | 176-97         | Welfare                                                |
| 39670,00                     | 24th                              | 4(2)                                  | 1996/97                         | 161-97         | Land Affairs                                           |
| 1444350,00                   | 28th                              | A.1.                                  | 1995/96                         | 172-97         | State Expenditure                                      |
| 24167888,38                  | 29th                              | 4                                     | 1996/97                         | 166-97         | Public Works                                           |
| 58015,32                     | 30th                              | 2                                     | 1996/97                         | 173-97         | Trade and Industry                                     |
| 9169186,18                   | 31st                              | 5                                     | 1996/97                         | 170-97         | South African Revenue Services                         |
|                              | <b>SCOPA 1999</b>                 |                                       |                                 |                |                                                        |
| <b>8 000,00</b>              | 7th                               | 5                                     | 1996/97                         | 148-97         | Central Statistical Service                            |
| 33843745,76                  |                                   |                                       |                                 |                |                                                        |

## SCHEDULE2

| Amount<br>unauthorised<br>R | Report<br>Reference | Resolution<br>Reference | Financial<br>Year | RP. No.      | Vote<br>Title                                                 |
|-----------------------------|---------------------|-------------------------|-------------------|--------------|---------------------------------------------------------------|
| <b>150000,00</b>            | <b>JSCPA 1996</b>   |                         |                   |              |                                                               |
| 131019,90                   | 2nd                 | 2 [1]                   | 1994195           | 225-95       | Public Works                                                  |
|                             | 3rd                 | 4                       | 1994195           | 225-95       | Executive Deputy President from<br>the largest Minority Party |
| <b>13620475,78</b>          | <b>SCOPA 1997</b>   |                         |                   |              |                                                               |
| 729810,89                   | 2nd                 | 8(9)                    | 1995196           | 40-97        | SA National Defence Force                                     |
| <b>487 616,44</b>           | 6th                 | 1(1)                    | 1995/96           | 40-97        | Housing                                                       |
|                             | 6th                 | <b>3(1)</b>             | <b>1995196</b>    | <b>40-97</b> | Public Service and Administration                             |
| 15118923,01                 |                     |                         |                   |              |                                                               |

## SCHEDULE 3

| Amount unauthorised R | Resolution Reference | Financial Year | RP/PR No   | Former province, TBVC or self-governing states | Vote/Title                           |
|-----------------------|----------------------|----------------|------------|------------------------------------------------|--------------------------------------|
| 22 064 931,79         | 96 Resolution 35     | 1993/1994      | 204/95     | KwaZulu Government                             | Finance                              |
| 20898 803,91          | 96 Resolution 35     | 1993/1994      | 204/95     | KwaZulu Government                             | Welfare & Pensions                   |
| 208139508,6           | 96 Resolution 35     | 1993/1994      | 204/95     | KwaZulu Government                             | Health                               |
| 15641412,1            | 96 Resolution 35     | 1993/1994      | 204/95     | KwaZulu Government                             | Works                                |
| 128 460,6             | 96 Resolution 35     | 1993/1994      | 204/95     | KwaZulu Government                             | Justice                              |
| 93478,4               | 94 Resolution 29     | 1993/1994      | 157/95     | Prov. Admin of Natal                           | Community Development                |
| 8040 698,0            | 97 Resolution 16     | 1993/1994      | KZR 1994   | KwaZulu Government                             | Health                               |
| 3673 826,34           | 97 Resolution 15     | 1992/1993      | KZR 1994   | KwaZulu Government                             | Works                                |
| 264665,0              | 97 Resolution 17     | 1992/1993      | KZR 1994   | KwaZulu Government                             | Police                               |
| 158 887,71            | 97 Resolution 18     | 1992/1993      | KZR 1994   | KwaZulu Government                             | Economic Affairs                     |
| 31 011,2              | 97 Resolution 15     | 1992/1993      | KZR 1994   | KwaZulu Government                             | Works                                |
| 481,18                | 97 Resolution 14     | 1992/1993      | KZR 1994   | KwaZulu Government                             | Chief Minister                       |
| 45 472,42             | 95 Resolution 58     | 1994/1995      | 24/1996    | KwaZulu Government                             | Administration                       |
| 12 155 788,00         | 95 Resolution 58     | 1994/1995      | 24/1996    | KwaZulu Government                             | Health                               |
| 3 892,6               | 95 Resolution 58     | 1994/1995      | 24/1996    | KwaZulu Government                             | Correctional Services                |
| 632,61                | 95 Resolution 58     | 1994/1995      | 24/1996    | KwaZulu Government                             | Works                                |
| 1 176940,8            | 95 Resolution 58     | 1994/1995      | 24/1996    | KwaZulu Government                             | Nature Conservation                  |
| 94 119749,6           | 93 Resolution 1      | 1992/1993      | 109/94     | Cape of Good Hope                              | Health Services                      |
| 78749 147,4           | 93 Resolution 3      | 1993/1994      | 166/95     | Cape of Good Hope                              | Health Services                      |
| 191 400,00            | 93 Resolution 2      | 1993/1994      | 166/95     | Cape of Good Hope                              | Gen. Provincial Services             |
| 3878 000,00           | 91 Resolution 27     | 1994/1995      | PR27/1996  | Cape of Good Hope                              | Improv. of Conditions of Service     |
| 1 894623,54           | 91 Resolution 26     | 1994/1995      | PR27/1996  | Cape of Good Hope                              | Gen. Provincial Services             |
| 15297,31              | 90 Resolution 1(a)   | 1989/1990      | RP76/1991  | House of Representatives                       | Education and Culture                |
| 174 720,00            | 89 Resolution 2(b)   | 1986/1987      | RP85/1993  | House of Representatives                       | Budgetary and Auxiliary Services     |
| 390366,14             | 89 Resolution 2(b)   | 1987/1988      | RP85/1993  | House of Representatives                       | Budgetary and Auxiliary Services     |
| 345 744,00            | 89 Resolution 2(b)   | 1988/1989      | RP85/1993  | House of Representatives                       | Budgetary and Auxiliary Services     |
| 53095,00              | 89 Resolution 2(b)   | 1991/1992      | RP85/1993  | House of Representatives                       | Health and Welfare Service           |
| 530500,00             | 75 Resolution 5(1)   | 1994/1995      | RP225/1995 | House of Representatives                       | Education and Culture                |
| 15000000,00           | 71 Section 5         | 1993/1994      | 140/1995   | Prov. Admin of Transvaal                       | Gen. provincial Services             |
| 8 114 460,00          | 71 Section 9         | 1993/1994      | 140/1995   | Prov. Admin of Transvaal                       | Community Development                |
| 650432,05             | 71 Section 8         | 1993/1994      | 140/1995   | Prov. Admin of Transvaal                       | Community Development                |
| 167 000,00            | 71 Section 6         | 1993/1994      | 140/1995   | Prov. Admin of Transvaal                       | Health Services                      |
| 46524,99              | 71 Section 7         | 1993/1994      | 140/1995   | Prov. Admin of Transvaal                       | Road and Traffic Admin               |
| 1 1752,90             | 72 Section 1(2)      | 1992/1993      | 115/1993   | Prov. Admin of Transvaal                       | Health Services                      |
| 9500,70               | 12 Section (2)       | 1992/1993      | 115/1993   | Prov. Admin of Transvaal                       | Gen. Provincial Services             |
| 5 600,00              | 71 Section 4         | 1993/1994      | 140/1995   | Prov. Admin of Transvaal                       | Gen. Provincial Services             |
| 5576,16               | 72 Section 1(1)      | 1992/1993      | 115/1993   | Prov. Admin of Transvaal                       | Gen. Provincial Services             |
| 1 014,14              | 72 Section 3         | 1992/1993      | 115/1993   | Prov. Admin of Transvaal                       | Road and Traffic Admin               |
| 28,57                 | 72 Section 1(3)      | 1992/1993      | 115/1993   | Prov. Admin of Transvaal                       | Road and Traffic Admin               |
| 4352 174,73           | 71 Section 10        | 1994/1995      | 22/1996    | Prov. Admin of Transvaal                       | Health Services                      |
| 16562,96              | 70 Section 11        | 1994/1995      | 22/1996    | Prov. Admin of Transvaal                       | Community Development                |
| 557785,50             | 68 Resolution 2(e)   | 1995/1996      | 28/1997    | Prov. Admin of Transvaal                       | Transport                            |
| 46810,07              | 65 Resolution 2(b)   | 1993/1994      | 40/1995    | Prov. Admin of Transvaal                       | Health Services                      |
| 858743,79             | 64 Resolution (A) 1  | 1994/1995      | PR1/1997   | Eastern Transvaal                              | Premier                              |
| 1 057567,03           | 64 Resolution (A) 1  | 1994/1995      | PR1/1997   | Prov. Admin of Transvaal                       | Gen. Provincial Services             |
| 27218,65              | 64 Resolution (A) 1  | 1994/1995      | PR1/1997   | Prov. Admin of Transvaal                       | Health Services                      |
| 31828,38              | 64 Resolution (A) 1  | 1994/1995      | PR1/1997   | Prov. Admin of Transvaal                       | Road Network Provision/Traffic       |
| 16324748,52           | 64 Resolution (A) 1  | 1994/1995      | PR1/1997   | Prov. Admin of Transvaal                       | Community Development                |
| 3124729,06            | 63 Resolution (B) 1  | 1992/1993      | PR42/1997  | Cangwane Government                            | Agriculture and Forestry             |
| 22 801 571,87         | 63 Resolution (B) 1  | 1993/1994      | PR42/1997  | Cangwane Government                            | Education                            |
| 101421,64             | 63 Resolution (B) 1  | 1992/1993      | PR42/1997  | Cangwane Government                            | Language Development/Culture Affairs |
| 1 762149,98           | 63 Resolution (B) 1  | 1992/1993      | PR42/1997  | Cangwane Government                            | Police                               |
| 4122805,44            | 53 Resolution (B) 1  | 1993/1994      | PR42/1997  | Cangwane Government                            | Health and Welfare                   |
| 1905057,93            | 53 Resolution (B) 1  | 1993/1994      | PR42/1997  | Cangwane Government                            | Police                               |
| 4920181,93            | 53 Resolution (B) 1  | 1994/1995      | PR42/1997  | Cangwane Government                            | Administration                       |
| 40679254,76           | 53 Resolution (B) 1  | 1994/1995      | PR42/1997  | Cangwane Government                            | Education                            |
| 2661 1346,04          | 53 Resolution (B) 1  | 1994/1995      | PR42/1997  | Cangwane Government                            | Health and Welfare                   |
| 3254315,38            | 53 Resolution (B) 1  | 1994/1995      | PR42/1997  | Cangwane Government                            | Justice                              |

| Amount<br>unauthorised<br>R | Resolution<br>Reference | Financial<br>Year | RP/PR No           | Former province,<br>TRVC or<br>self-governing states | Vote/Title                                 |
|-----------------------------|-------------------------|-------------------|--------------------|------------------------------------------------------|--------------------------------------------|
| 8 525000,00                 | P61 Resolution (C)1     | 1994/1995         | PR35/1997          | Kwandebele Government                                | Law and Order                              |
| 22 049 000,00               | P6 I Resolution (C)1    | 1994/1995         | PR35/1997          | Kwandebele Government                                | Education and Culture                      |
| 125000,013                  | P61 Resolution (C)1     | 1994/1995         | PR35/1997          | Kwandebele Government                                | Associated Services                        |
| 1617449,61                  | P59 Resolution I(a)     | 1990/1991         | RP3 1/95 or 226/95 | Kangwane Government                                  | interior                                   |
| 2280907,94                  | P59 Resolution I(a)     | 1993/1991         | RP31/95 or 226/95  | Kangwane Government                                  | Public Works                               |
| 730421,36                   | P59 Resolution I(a)     | 1990/1991         | RP3 1/95 or 226/95 | Kangwane Government                                  | Agriculture and Forestry                   |
| 1485793,82                  | P59 Resolution I(a)     | 1990/1991         | RP3 1/95 or 226/95 | Kangwane Government                                  | Health and Welfare                         |
| 4146846,96                  | P59 Resolution I(a)     | 1991/1992         | RP3 1/95 or 226/95 | Kangwane Government                                  | Agriculture and Forestry                   |
| 3318340,31                  | P59 Resolution I(a)     | 1991/1992         | RP3 1/95 or 226/95 | Kangwane Government                                  | Education                                  |
| 1824221,01                  | P59 Resolution I(a)     | 1991/1992         | RP3 1/95 or 226/95 | Kangwane Government                                  | Finance                                    |
| 228140,24                   | P59 Resolution I(a)     | 1991/1992         | RP3 1/95 or 226/95 | Kangwane Government                                  | Language Development Culture Affairs       |
| 1 170761,71                 | P59 Resolution I(a)     | 1991/1992         | RP31 /95 or 226/95 | Kangwane Government                                  | Land matters and Local Government          |
| 3933 001,00                 | P59 Resolution I(a)     | 1991/1992         | RP31/1995          | Kangwane Government                                  | Chief Minister                             |
| 535251,61                   | P57 Resolution 16(a)    | 1992/1993         | RP155/1994         | Kwandebele Government                                | Internal Affairs                           |
| 8440597,17                  | P57 Resolution 16(a)    | 1992/1993         | RP155/1994         | Kwandebele Government                                | Works and Water Affairs                    |
| 1436513,81                  | P57 Resolution 16(a)    | 1992/1993         | RP155/1994         | Kwandebele Government                                | Education and Culture                      |
| 1 29496,98                  | P57 Resolution 16(a)    | 1992/1993         | RP155/1994         | Kwandebele Government                                | Finance and Economic Affairs               |
| 873610,83                   | P57 Resolution 16(a)    | 1992/1993         | RP155/1994         | Kwandebele Government                                | Law and Order                              |
| 2873796,85                  | P57 Resolution 16(b)    | 1993/1994         | RP147/1995         | Kwandebele Government                                | Works and Water Affairs                    |
| 371447,95                   | P57 Resolution 16(b)    | 1993/1994         | RP147/1995         | Kwandebele Government                                | Citizen Liaison and Information            |
| 6 817586,1X                 | P57 Resolution 16(c)    | 1993/1994         | RP147/1995         | Kwandebele Government                                | Education and Culture                      |
| 19735918,00                 | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Venda                                                | Works                                      |
| 17590166,00                 | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Vends                                                | Education                                  |
| 2424044,00                  | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Venda                                                | Agriculture and Forestry                   |
| 4402710,00                  | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Vends                                                | Justice                                    |
| 8588865,00                  | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Vends                                                | Health and Welfare                         |
| 45 782225,CM3               | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Vends                                                | Finance and Economic Affairs               |
| 5755573,00                  | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Venda                                                | Land Tenure and Local Government           |
| 25021,00                    | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Vends                                                | Commission for Administration              |
| 87805,00                    | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Venda                                                | Auditor-General                            |
| 553353,00                   | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Venda                                                | Post and Communications                    |
| 442 202,00                  | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Venda                                                | Internal Affairs and Manpower              |
| 1888368,00                  | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Venda                                                | Works                                      |
| 29070,00                    | P46 Resolution 3.4.1    | 1994/1995         | PR36/1997          | Vends                                                | Auditor-General                            |
| 901473,89                   | P46 Resolution 3.3.1    | 1993/1994         | PR24/1997          | Vends                                                | Chairman of the Council for National Unity |
| 29371,47                    | P46 Resolution 3.3.1    | 1993/1994         | PR24/1997          | Vends                                                | Justice                                    |
| 3528216,90                  | P46 Resolution 3.3.1    | 1993/1994         | PR24/1997          | Venda                                                | Land Tenure and Local Government           |
| 8412,00                     | P46 Resolution 3.3.1    | 1993/1994         | PR24/1997          | Venda                                                | Auditor-General                            |
| 2309505,41                  | P46 Resolution 3.3.1    | 1993/1994         | PR24/1997          | Vends                                                | Posts and Communications                   |
| 1 897533,06                 | P46 Resolution 3.3.1    | 1993/1994         | PR24/1997          | Vends                                                | Internal Affairs and Manpower              |
| 375386,98                   | P48 Resolution 3.2.1    | 1991/1992         | PR23/1997          | Venda                                                | Chairman of the Council for National Unity |
| 2694708,07                  | P48 Resolution 3.2.1    | 1991/1992         | PR23/1997          | Vends                                                | Education and Culture                      |
| 618154,96                   | P48 Resolution 3.2.1    | 1991/1992         | PR23/1997          | Vends                                                | Justice                                    |
| 57971,18                    | P48 Resolution 3.2.1    | 1991/1992         | PR23/1997          | Venda                                                | Health and Welfare                         |
| 1 105819,54                 | P48 Resolution 3.2.1    | 1991/1992         | PR23/1997          | Vends                                                | Finance and Economic Affairs               |
| 71 955,84                   | P48 Resolution 3.2.1    | 1991/1992         | PR23/1997          | Vends                                                | Auditor-General                            |
| 647246,78                   | P48 Resolution 3.2.1    | 1991/1992         | PR23/1997          | Vends                                                | Internal Affairs                           |
| 14518383,85                 | P47 Resolution 3.2.2    | 1992/1993         | PR23/1997          | Venda                                                | Public Works                               |
| 10842782,40                 | P47 Resolution 3.2.2    | 1992/1993         | PR23/1997          | Vends                                                | Education and Culture                      |
| 10365,00                    | P47 Resolution 3.2.2    | 1992/1993         | PR23/1997          | Venda                                                | Agriculture and Forestry                   |
| 451997,45                   | P47 Resolution 3.2.2    | 1992/1993         | PR23/1997          | Venda                                                | Justice                                    |
| 1 833731,95                 | P47 Resolution 3.2.2    | 1992/1993         | PR23/1997          | Vends                                                | Health and Welfare                         |
| 9590593,78                  | P47 Resolution 3.2.2    | 1992/1993         | PR23/1997          | Vends                                                | Finance and Economic Affairs               |

| Amount unauthorised R | Resolution Reference     | Financial Year | RP/PR No            | Former province, TBVC or self-governing states | Vote/Title                       |
|-----------------------|--------------------------|----------------|---------------------|------------------------------------------------|----------------------------------|
| 46974,16              | P47 Resolution 3.2.2     | 1992/1993      | PR23/1997           | Vends                                          | Foreign Affairs and Information  |
| 143456,54             | P47 Resolution 3.2.2     | 1992/1993      | PR23/1 997          | Vends                                          | Land Tenure and Local Government |
| 205724,61             | P47 Resolution 3.2.2     | 1992/1993      | PR23/1997           | Vends                                          | Auditor-General                  |
| 917903,67             | P47 Resolution 3.2.2     | 1992/1993      | PR23/1997           | Venda                                          | Internal Affairs and Manpower    |
| 79,08                 | P43 Resolution 3.5.2(a)  | 1992/1993      | ISBN O-86959-32 1-8 | Vends                                          | Post and Telecommunication       |
| 3214,61               | P43 Resolution 3.5.2(a)  | 1992/1 993     | ISBN O-86959-32 1-8 | Venda                                          | Post and Telecommunication       |
| 36046,23              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959 -321-8 | Venda                                          | Post and Telecommunication       |
| 27256,19              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-32 1-8 | Venda                                          | Post and Telecommunication       |
| 49360,48              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-32 1-8 | Venda                                          | Post and Telecommunication       |
| 23365,36              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-32 1-8 | Vends                                          | Post and Telecommunication       |
| 13703,99              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321-8  | Vends                                          | Post and Telecommunication       |
| 20607,23              | P43 Resolution 3.5.2(b)  | 1992/1 993     | ISBN O-86959-321-8  | Vends                                          | Post and Telecommunication       |
| 28690,95              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959 -321-8 | Vends                                          | Post and Telecommunication       |
| 1 1 480,00            | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959 -321-8 | Vends                                          | Post and Telecommunication       |
| 15524,97              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321.8  | Venda                                          | Post and Telecommunication       |
| 85742,58              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-32 1-8 | Venda                                          | Post and Telecommunication       |
| 4 1 952,00            | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321-8  | Vends                                          | Post and Telecommunication       |
| 40468,76              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321-8  | Vends                                          | Post and Telecommunication       |
| 77046,45              | P43 Resolution 3.5.2(b)  | 1992/1 993     | ISBN O-86959 -321-8 | Venda                                          | Post and Telecommunication       |
| 85483,07              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321-8  | Vends                                          | Post and Telecommunication       |
| 11989,05              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959 -321-8 | Venda                                          | Post and Telecommunication       |
| 12265,11              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321-8  | Venda                                          | Post and Telecommunication       |
| 12214,74              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321-8  | Venda                                          | Post and Telecommunication       |
| 69756,13              | P43 Resolution 3.5.2(b)  | 1992/1993      | ISBN O-86959-321-8  | Venda                                          | Post and Telecommunication       |
| 55569034,06           | P40 Resolution 3.7.2     | 1987/1988      | PR41/1997           | Gazankulu                                      | —                                |
| 61268456,73           | P40 Resolution 3.7.2     | 1988/1989      | PR4 1/1 997         | Gazankulu                                      | —                                |
| 21009848,90           | P39 Resolution 3.7.2     | 1988/1989      | PR41/1997           | Gazankulu                                      | —                                |
| 27702450,66           | P39 Resolution 3.7.2     | 1990/1991      | PR41/1997           | Gazankulu                                      | —                                |
| 7973,72               | P39 Resolution 3.7.2     | 1990/1991      | PR41/1997           | Gazankulu                                      | —                                |
| 19006568,25           | P39 Resolution 3.7.2     | 1991/1992      | PR41/1997           | Gazankulu                                      | —                                |
| 1500,13               | P39 Resolution 3.7.2     | 1991/1992      | PR41/1997           | Gazankulu                                      | —                                |
| 72938400,93           | P39 Resolution 3.7.2     | 1992/1993      | PR41/1997           | Gazankulu                                      | —                                |
| 4612,82               | P39 Resolution 3.7.2     | 1992/1993      | PR41/1997           | Gazankulu                                      | —                                |
| 83128339,99           | P39 Resolution 3.7.2     | 1993/1994      | PR41/1997           | Gazankulu                                      | —                                |
| 38733,26              | P39 Resolution 3.7.2     | 1993/1994      | PR41/1997           | Gazankulu                                      | —                                |
| 115603339,00          | P39 Resolution 3.8.1     | 1993/1994      | PR41/1997           | Gazankulu                                      | —                                |
| 11 112817,00          | P42 Resolution 3.6.1(a)  | 1992/1993      | PR43/1997           | Lebowa                                         | Public Works                     |
| 14086217,00           | P42 Resolution 3.6.1(a)  | 1992/1993      | PR43/1997           | Lebowa                                         | Education                        |
| 141685678,00          | P42 Resolution 3.6.1(a)  | 1992/1993      | PR43/1997           | Lebowa                                         | Health and Welfare               |
| 96672016,00           | P42 Resolution 3.6.1(a)  | 1992/1993      | PR43/1997           | Lebowa                                         | Finance                          |
| 3 828 230,00          | P42 Resolution 3.6.1 (.) | 1992/1993      | PR43/1997           | Lebowa                                         | Law and Order                    |
| 6 882467,CG           | P41 Resolution 3.6.1(b)  | 1993/1994      | PR43/1997           | Lebowa                                         | Home Affairs                     |
| 174168589,00          | P41 Resolution 3.6.1(b)  | 1993/1994      | PR43/1997           | Lebowa                                         | Education                        |



| Amount unauthorised R | Resolution Reference    | Financial Year | RP/PR No            | Former province, TBVC or self-governing states | Vote/Title                                |
|-----------------------|-------------------------|----------------|---------------------|------------------------------------------------|-------------------------------------------|
| 1 513 569,00          | P41 Resolution 3.6.1(b) | 1993/1994      | PR43/1997           | Lebowa                                         | Justice                                   |
| 8 366 800,00          | P41 Resolution 3.6.1(b) | 1993/1994      | PR43/1 997          | Lebowa                                         | Law and Order                             |
| 9038280,00            | P41 Resolution 3.6.1(b) | 1993/1994      | PR43/1 997          | Lebowa                                         | Economic Affairs and Technology           |
| 107365897 1,00        | P41 Resolution 3.6.1(c) | 1994/1 '95     | PR43/1 997          | Lebowa                                         | Associated Services                       |
| 1711 111,63           | P40 Resolution 3.7.1    | 1994/1 995     | PR41/1997           | Gazankulu                                      | Administration                            |
| 33832729,85           | P40 Resolution 3.7.1    | 1 994/1 995    | PR41/1997           | Gazankulu                                      | Education                                 |
| 6868503,96            | P40 Resolution 3.7.1    | 1 994/1 995    | PR41/1997           | Gazankulu                                      | Health and Welfare                        |
| 10606034,84           | P40 Resolution 3.7.1    | 1 994/1 995    | PR41/1997           | Gazankulu                                      | Justice                                   |
| 11915044,37           | P40 Resolution 3.7.1    | 1 994/1 998    | PR41/1997           | Gazankulu                                      | Law and Order                             |
| 50554117,42           | P40 Resolution 3.7.1    | 1994/1996      | PR41/1997           | Gazankulu                                      | Associated Services                       |
| 408863,43             | P32 Resolution 3.4.1    | 1991/1992      | RP32/1995           | Lebowa                                         | Works                                     |
| 33266292,47           | P32 Resolution 3.4.1    | 1991/1992      | RP32/1995           | Lebowa                                         | Health and Social Welfare                 |
| 9382747,35            | P32 Resolution 3.4.1    | 1 990/199 1    | RP32/1995           | Lebowa                                         | Works                                     |
| 16160940,09           | P32 Resolution 3.4.1    | 1 990/1991     | RP32/1995           | Lebowa                                         | Health and Social Welfare                 |
| 170665 000,00         | P32 Resolution 3.4.1    | 1986/1987      | RP32/1995           | Lebowa                                         | —                                         |
| 976763763,49          | P32 Resolution 3.4.2    | 1987/1988      | RP32/1995           | Lebowa                                         | —                                         |
| 74828,78              | P32 Resolution 3.4.2    | 1988/1989      | RP32/1995           | Lebowa                                         | —                                         |
| 19350,00              | P32 Resolution 3.4.2    | 1988/1989      | RP32/1995           | Lebowa                                         | —                                         |
| 118724688,40          | P32 Resolution 3.4.2    | 1989/ 1990     | RP32/1995           | Lebowa                                         | —                                         |
| 4153382,17            | P32 Resolution 3.4.2    | 1987/1988      | RP32/1995           | Lebowa                                         | —                                         |
| 38744,22              | P32 Resolution 3.4.2    | 1989/1 990     | RP32/1995           | Lebowa                                         | —                                         |
| 2145202,56            | P32 Resolution 3.4.3    | 1990/1 991     | RP32/1995           | Lebowa                                         | Works                                     |
| 1.4203,96             | P48 Resolution 3.1.1    | 1990/1 991     | ISBN 0-86959-319-6  | Venda                                          | Chairman of the Council of National Unity |
| 34412,65              | P48 Resolution 3.1.1    | 1990/1 991     | LSBN 0-86959-319-6  | Vends                                          | Works                                     |
| 502215,20             | P48 Resolution 3.1.1    | 1 990/1 991    | ISBN 0-86959-319-6  | Vends                                          | Agriculture and Forestry                  |
| 367578,82             | P48 Resolution 3.1.1    | 1990/ 199 1    | ISBN 0-86959-319-6  | Vends                                          | Justice                                   |
| 667609,97             | P48 Resolution 3.1.1    | 1990/1 99 1    | ISBN 0-86959-319-6  | Vends                                          | Health                                    |
| 2934529,85            | P48 Resolution 3.1.1    | 1990/1 991     | ISBN 0-86959 -319-6 | Venda                                          | Finance                                   |
| 1 397,50              | P48 Resolution 3.1.1    | 1990/ 199 1    | ISBN 0-86959 -319-6 | Vends                                          | Law and Order                             |
| 17860,71              | P48 Resolution 3.1.1    | 1 990/199 1    | ISBN 0-86959 -319-6 | Venda                                          | Commission for Administration             |
| 25079,65              | P48 Resolution 3.1.1    | 1 990/199 1    | ISBN 0-86959-319-6  | Vends                                          | Auditor-General                           |
| 130386,64             | P48 Resolution 3.1.1    | 1 990/199 1    | ISBN 0-86959-319-6  | Vends                                          | Internal Affairs                          |
| 53180,98              | P48 Resolution 3.1.1    | 1990/ 199 1    | ISBN 0-86959 -319-6 | Vends                                          | De fence Force                            |
| 2 711 083,62          | P48 Resolution 3.1.1    | 1 990/199 1    | ISBN 0-86959 -319-6 | Vends                                          | Social Welfare                            |
| 292 411,61            | P68 Resolution 2(d)     | 1 993/1994     | PR28/1997           | Prov.Adminof Transvaal                         | Welfare                                   |
| 516172,00             | P8 Resolution 10        | 1 993/1 991    | 80/1995             | Qwa-qwa Government                             | Works                                     |
| 280554,00             | P12 Resolution 1(a)     | 1992/1993      | 111/1994            | Prov.Admin. of OFS                             | Road and Traffic Admin                    |
| 34 277,26             | P6 Resolution 12        | 1 993/1 994    | 150/1995            | Pm. Admin. of OFS                              | Road and Traffic Admin                    |
| 421875,36             | P4 Resolution 1(3)      | 1 990/199 1    | none                | Ciskei                                         | Health                                    |
| 10003,40              | P4 Resolution 1(3)      | 1 990/199 1    | none                | Ciskei                                         | Traffic                                   |
| 8409,63               | P4 Resolution 1(3)      | 1990/199 1     | none                | Ciskei                                         | Traffic                                   |
| 327832,41             | P4 Resolution 1(4)(c)   | 1991/1992      | none                | Ciskei                                         | Internal Affairs                          |
| 5075293,8 1           | P4 Resolution 1(4)(C)   | 1991/1997      | none                | Ciskei                                         | Transport                                 |
| 20889,52              | P4 Resolution 1(4)(c)   | 199 1/199 2    | none                | Ciskei                                         | Traffic                                   |
| 4940153,27            | P4 Resolution 1(4)(c)   | 1992/1 993     | none                | Ciskei                                         | Agriculture                               |
| 296 259,72            | P4 Resolution 1(4)(C)   | 1992/1 993     | none                | Ciskei                                         | Transport                                 |
| 34916,00              | P4 Resolution 1(4)(C)   | 1 992/1 993    | none                | Ciskei                                         | Traffic                                   |
| 6519353,81            | P4 Resolution 1(4)(C)   | 1 992/1 993    | none                | Ciskei                                         | Public Works                              |
| 59 628,54             | P4 Resolution 1(4)(C)   | 1992/1993      | none                | Ciskei                                         | Commission for Administration             |
| 95 016,00             | P4 Resolution 1(4)(C)   | 1992/1993      | none                | Ciskei                                         | Finance                                   |
| 4 139 465 912,82      |                         |                |                     |                                                |                                           |

## **MEMORANDUM ON THE OBJECTS OF THE FINANCE BILL, 2000**

1. The object of clauses 1 to 3 is to give effect to certain resolutions of the relevant Public Accounts Committees, namely that certain unauthorised expenditure may be authorised.

2. Since an amount equal to the unauthorised expenditure contemplated in clause 1 (as reflected in Schedule 1) has been paid over to the National Revenue Fund in accordance with Treasury Instruction H2.4, these funds will have to be refunded to the relevant departments as a direct charge against the National Revenue Fund. The unauthorised expenditure contemplated in clause 2 (as reflected in Schedule 2) has not been so paid over and need therefore not be so refunded.

3.1 Certain unauthorised expenditure relating to the former State Revenue Account, the accounts of the former TBVC states and self-governing territories has not yet been authorised. In terms of the Constitution of the Republic of South Africa, 1993 (Act No. 200 of 1993) (the "Interim Constitution"), the revenue accounts of the former RSA provinces, former self-governing territories and TBVC states were vested in the national sphere of government upon commencement of the Interim Constitution, and for purposes of section 33 of the Exchequer Act, 1975 (Act No. 66 of 1975), were to be regarded as "national revenue funds".

3.2 The provincial public accounts committees in the newly established provinces were tasked with investigating the circumstances in which the expenditure had occurred, and they have made recommendations regarding the possible authorisation thereof.

3.3 The Standing Committee on Public Accounts, in order to enable the new provinces to clear the relevant book entries, recommended that the unauthorised expenditure, listed in schedule 3 to the amount of R4 139465912,82, be submitted for authorisation by Parliament in terms of section 33 of the Exchequer Act, 1975.

4. The Committee further recommended that it be stipulated in the Bill that any legal entitlement regarding the potential recovery of any losses to the State owing to the unauthorised expenditure in question must remain. Clause 5 seeks to ensure compliance with that recommendation.

5. Section 240(5) of the Interim Constitution directed that the revenue funds of the former self-governing territories and TBVC states continue to exist until the money therein is transferred to the National Revenue Fund or otherwise dealt with. All clearing activities of the aforementioned revenue funds have been completed and the funds can therefore now be closed. The aim of clause 4 is to close the funds and to transfer any balances in the funds to the National Revenue Fund.

### **6. FINANCIAL IMPLICATIONS FOR STATE**

There are no additional financial implications as the refunds will be used for the clearing of suspense accounts which relate to the unauthorised expenditure and which came into existence as a result of the deposits made by departments in terms of Treasury Instruction H2.4.

### **7. CONSTITUTIONAL IMPLICATIONS**

None.

### **8. PARLIAMENTARY PROCEDURE**

The State Law Advisers and the National Treasury are of the opinion that this Bill must be dealt with in accordance with the procedure established by section 75 of the Constitution since it contains no provision to which the procedure set out in section 74 or 76 of the Constitution applies.