

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



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THE PRESIDENCY

No. 1234

15 December 2015

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

Act No. 19 of 2015: Finance Act, 2015



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

(English text signed by the President)
(Assented to 13 December 2015)

ACT

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

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

Interpretation

1. In this Act, unless the context indicates otherwise, a word or expression to which a meaning has been assigned in the Public Finance Management Act, 1999 (Act No. 1 of 1999), has the meaning assigned to it in that Act. 5

Approval of unauthorised expenditure

2. (1) The unauthorised expenditure referred to in Schedule 1 to this Act in the amount of R46 667 900.42, and described in the reports of the Committee on Public Accounts of the National Assembly identified in the second column of that Schedule, is authorised as a direct charge against the National Revenue Fund in terms of section 34(1)(a) of the Public Finance Management Act, 1999 (Act No. 1 of 1999). 10

(2) The unauthorised expenditure referred to in Schedule 2 to this Act in the amount of R63 547 218.15, and described in the reports of the Committee on Public Accounts of the National Assembly identified in the second column of that Schedule, is authorised and previously surrendered funds are reallocated to the votes in terms of section 34(1)(b) of the Public Finance Management Act, 1999. 15

Recovery of unauthorised expenditure

3. This Act does not detract from or limit any power or duty to take appropriate steps to recover unauthorised expenditure from a responsible official or former official. 20

Short title

4. This Act is called the Finance Act, 2015.

SCHEDULE 1: Unauthorised expenditure referred to in section 34(1)(a) of the Public Finance Management Act, 1999: An additional amount is appropriated as a direct charge against the National Revenue Fund to cover the overspending of the vote appropriation

| Amount Unauthorised (R) Column 1 | Committee on Public Accounts Report Reference Column 2 | Financial Year Column 3 | Vote Title Column 4 |
|--|---|--------------------------------|----------------------------|
| 14,510,746.35 | COPA 2015 1st report | 2008/09 | The Presidency |
| 28,428,306.73 | 1st report | 2010/11 | The Presidency |
| 3,728,847.34 | 4th report | 2010/11 | Women |
| 46,667,900.42 | | | |

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

| Amount Unauthorised (R) Column 1 | Committee on Public Accounts Report Reference Column 2 | Financial Year Column 3 | Vote Title Column 4 |
|--|---|--------------------------------|----------------------------|
| 26,167,712.61 | COPA 2015 2nd report | 2007/08 | Social Development |
| 37,379,505.54 | 3rd report | 2004/05 | Trade and Industry |
| 63,547,218.15 | | | |