

REPUBLIC OF SOUTH AFRICA

FINANCE BILL

(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)

(MINISTER OF FINANCE)

[B 40—2000]

REPUBLIEK VAN SUID-AFRIKA

FINANSIEWETSONTWERP

(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 Afrikaanse teks is die amptelike vertaling van die Wetsontwerp)

(MINISTER VAN FINANSIES)

[W 40—2000]

ISBN 0 621 29554 X

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.

BE 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 R133 843 745,76 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.

Authorising of expenditure

- 2.** The unauthorised expenditure of R15 118 923,01 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.

Authorising 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 4 of that Schedule,
- is hereby authorised. 25

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 closed and any balance in any of the funds must be transferred to the National Revenue Fund. 30

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

| Amount unauthorised R | Report Reference | Resolution Reference | Financial Year | RP. No. | Vote Title |
|-----------------------|-------------------|----------------------|----------------|---------|--|
| | JSCPA 1996 | | | | |
| 23 895 086,34 | 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 |
| 284 450,05 | 2nd | 1 [6(c)] | 1989/90 | 225-95 | SA National Defence Force |
| 68 094,50 | 2nd | 1 [6(d)] | 1994/95 | 225-95 | SA National Defence Force |
| 339 600,00 | 3rd | 1 [1(a)] | 1993/94 | 225-95 | Justice |
| 4 640,01 | 3rd | 1 [1(b)] | 1994/95 | 225-95 | Justice |
| 79 868,97 | 3rd | 3 | 1994/95 | 225-95 | President |
| 175 034,84 | 4th | 4(2) | 1993/94 | 225-95 | Agriculture |
| 335 929,95 | 4th | 5(1) | 1991/92 | 181-94 | Foreign Affairs |
| | | | 1992/93 | 181-94 | Foreign Affairs |
| | | | 1993/94 | 181-94 | Foreign Affairs |
| 109 055,40 | 4th | 16 | 1994/95 | 225-95 | Arts, Culture, Science and Technology |
| | SCOPA 1997 | | | | |
| 198 121,08 | 2nd | 2(1) | 1992/93 | 40-97 | Agriculture |
| 35 444 347,00 | 2nd | 4(5) | 1995/96 | 40-97 | Correctional Services |
| 7 065 437,00 | 4th | 1(1) | 1995/96 | 40-97 | Finance |
| 397 476,22 | 5th | 2(1)(a) | 1994/95 | 40-97 | Foreign Affairs |
| 11 216,00 | 6th | 2(2) | 1994/95 | 40-97 | Minerals and Energy |
| 107 878,00 | 6th | 2(2) | 1995/96 | 40-97 | Minerals and Energy |
| | SCOPA 1998 | | | | |
| 13 000,00 | 1st | A.1. | 1995/96 | 40-97 | Central Statistical Service |
| 380 862,60 | 1st | B.1. | 1995/96 | 40-97 | Labour |
| 5 420 260,00 | 2nd | 1(1) | 1995/96 | 40-97 | Health |
| 15 500 000,00 | 2nd | 1(2) | 1995/96 | 40-97 | Health |
| 1 107 179,40 | 2nd | 1(3) | 1995/96 | 40-97 | Health |
| 361 892,81 | 2nd | 1(4) | 1995/96 | 40-97 | Health |
| 345 908,02 | 2nd | 1(5) | 1995/96 | 40-97 | Health |
| 129 485,60 | 2nd | 1(6) | 1993/94 | 40-97 | Health |
| 364 032,38 | 2nd | 2(1) | 1996/97 | 155-97 | Health |
| 975 295,90 | 4th | 1 | 1995/96 | 40-97 | Promoting the Reconstruction and Development Programme |
| 390 128,84 | 6th | 1 | 1995/96 | 40-97 | Land Affairs |
| 74 711,64 | 7th | 1 | 1995/96 | 40-97 | Environmental Affairs and Tourism |
| 1 398 118,44 | 8th | 2(b) | 1995/96 | 40-97 | State Expenditure |
| 1 842 714,00 | 15th | 4(1) | 1996/97 | 150-97 | Correctional Services |
| 1 094 444,00 | 15th | 4(2) | 1996/97 | 150-97 | Correctional Services |
| 22 143,36 | 17th | 1(4) | 1996/97 | 149-97 | Constitutional Development |
| 36 294,00 | 20th | 1 | 1996/97 | 155-97 | Health |
| 414 631,00 | 21st | 2 | 1995/96 | 176-97 | Welfare |
| 39 670,00 | 24th | 4(2) | 1996/97 | 161-97 | Land Affairs |
| 1 444 350,00 | 28th | A.1. | 1995/96 | 172-97 | State Expenditure |
| 24 167 888,38 | 29th | 4 | 1996/97 | 166-97 | Public Works |
| 58 015,32 | 30th | 2 | 1996/97 | 173-97 | Trade and Industry |
| 9 169 186,18 | 31st | 5 | 1996/97 | 170-97 | South African Revenue Services |
| | SCOPA 1999 | | | | |
| 8 000,00 | 7th | 5 | 1996/97 | 148-97 | Central Statistical Service |
| 133 843 745,76 | | | | | |

SCHEDULE 2

| Amount unauthorised R | Report Reference | Resolution Reference | Financial Year | RP. No. | Vote Title |
|------------------------------|-------------------------|-----------------------------|-----------------------|----------------|--|
| | JSCPA 1996 | | | | |
| 150 000,00 | 2nd | 2 [1] | 1994/95 | 225-95 | Public Works |
| 131 019,90 | 3rd | 4 | 1994/95 | 225-95 | Executive Deputy President from the largest Minority Party |
| | SCOPA 1997 | | | | |
| 13 620 475,78 | 2nd | 8(9) | 1995/96 | 40-97 | SA National Defence Force |
| 729 810,89 | 6th | 1(1) | 1995/96 | 40-97 | Housing |
| <u>487 616,44</u> | 6th | 3(1) | 1995/96 | 40-97 | Public Service and Administration |
| 15 118 923,01 | | | | | |

SCHEDULE 3

| Amount unauthorised R | Resolution Reference | Financial Year | RP/PR No | Former province, TBVC or self-governing states | Vote/Title |
|-----------------------|----------------------|----------------|------------|--|--------------------------------------|
| 22 064 901,79 | P96 Resolution 35 | 1993/1994 | 204/95 | KwaZulu Government | Finance |
| 20 898 803,98 | P96 Resolution 35 | 1993/1994 | 204/95 | KwaZulu Government | Welfare & Pensions |
| 20 809 508,62 | P96 Resolution 35 | 1993/1994 | 204/95 | KwaZulu Government | Health |
| 15 641 412,12 | P96 Resolution 35 | 1993/1994 | 204/95 | KwaZulu Government | Works |
| 128 460,60 | P96 Resolution 35 | 1993/1994 | 204/95 | KwaZulu Government | Justice |
| 93 478,42 | P94 Resolution 29 | 1993/1994 | 157/95 | Prov. Admin of Natal | Community Development |
| 8 040 698,06 | P97 Resolution 16 | 1993/1994 | KZR 1994 | KwaZulu Government | Health |
| 3 673 826,34 | P97 Resolution 15 | 1992/1993 | KZR 1994 | KwaZulu Government | Works |
| 264 665,03 | P97 Resolution 17 | 1992/1993 | KZR 1994 | KwaZulu Government | Police |
| 158 887,78 | P97 Resolution 18 | 1992/1993 | KZR 1994 | KwaZulu Government | Economic Affairs |
| 31 011,20 | P97 Resolution 15 | 1992/1993 | KZR 1994 | KwaZulu Government | Works |
| 481,18 | P97 Resolution 14 | 1992/1993 | KZR 1994 | KwaZulu Government | Chief Minister |
| 45 472,42 | P95 Resolution 58 | 1994/1995 | 24/1996 | KwaZulu Government | Administration |
| 12 155 788,00 | P95 Resolution 58 | 1994/1995 | 24/1996 | KwaZulu Government | Health |
| 3 892,60 | P95 Resolution 58 | 1994/1995 | 24/1996 | KwaZulu Government | Correctional Services |
| 632,65 | P95 Resolution 58 | 1994/1995 | 24/1996 | KwaZulu Government | Works |
| 1 176 940,80 | P95 Resolution 58 | 1994/1995 | 24/1996 | KwaZulu Government | Nature Conservation |
| 94 119 749,67 | P93 Resolution 1 | 1992/1993 | 109/94 | Cape of Good Hope | Health Services |
| 78 749 147,40 | P93 Resolution 3 | 1993/1994 | 166/95 | Cape of Good Hope | Health Services |
| 191 400,00 | P93 Resolution 2 | 1993/1994 | 166/95 | Cape of Good Hope | Gen. Provincial Services |
| 3 878 000,00 | P91 Resolution 27 | 1994/1995 | PR27/1996 | Cape of Good Hope | Improv. of Conditions of Service |
| 1 894 623,54 | P91 Resolution 26 | 1994/1995 | PR27/1996 | Cape of Good Hope | Gen. Provincial Services |
| 15 297,31 | P90 Resolution 1(a) | 1989/1990 | RP76/1991 | House of Representatives | Education and Culture |
| 174 720,00 | P89 Resolution 2(b) | 1986/1987 | RP85/1993 | House of Representatives | Budgetary and Auxiliary Services |
| 390 366,14 | P89 Resolution 2(b) | 1987/1988 | RP85/1993 | House of Representatives | Budgetary and Auxiliary Services |
| 345 744,00 | P89 Resolution 2(b) | 1988/1989 | RP85/1993 | House of Representatives | Budgetary and Auxiliary Services |
| 53 095,00 | P89 Resolution 2(b) | 1991/1992 | RP85/1993 | House of Representatives | Health and Welfare Service |
| 530 500,00 | P75 Resolution 5(1) | 1994/1995 | RP225/1995 | House of Representatives | Education and Culture |
| 15 000 000,00 | P71 Section 5 | 1993/1994 | 140/1995 | Prov. Admin of Transvaal | Gen. Provincial Services |
| 811 460,00 | P71 Section 9 | 1993/1994 | 140/1995 | Prov. Admin of Transvaal | Community Development |
| 650 432,05 | P71 Section 8 | 1993/1994 | 140/1995 | Prov. Admin of Transvaal | Community Development |
| 167 000,00 | P71 Section 6 | 1993/1994 | 140/1995 | Prov. Admin of Transvaal | Health Services |
| 46 524,99 | P71 Section 7 | 1993/1994 | 140/1995 | Prov. Admin of Transvaal | Road and Traffic Admin |
| 11 752,90 | P72 Section 1(2) | 1992/1993 | 115/1993 | Prov. Admin of Transvaal | Health Services |
| 9 500,70 | P72 Section (2) | 1992/1993 | 115/1993 | Prov. Admin of Transvaal | Gen. Provincial Services |
| 5 600,00 | P71 Section 4 | 1993/1994 | 140/1995 | Prov. Admin of Transvaal | Gen. Provincial Services |
| 5 576,16 | P72 Section 1(1) | 1992/1993 | 115/1993 | Prov. Admin of Transvaal | Gen. Provincial Services |
| 1 014,14 | P72 Section 3 | 1992/1993 | 115/1993 | Prov. Admin of Transvaal | Road and Traffic Admin |
| 28,57 | P72 Section 1(3) | 1992/1993 | 115/1993 | Prov. Admin of Transvaal | Road and Traffic Admin |
| 4 352 174,73 | P71 Section 10 | 1994/1995 | 21/1996 | Prov. Admin of Transvaal | Health Services |
| 16 562,96 | P70 Section 11 | 1994/1995 | 22/1996 | Prov. Admin of PWV | Community Development |
| 557 785,50 | P68 Resolution 2(e) | 1995/1996 | 28/1997 | Prov. Admin of Transvaal | Transport |
| 46 810,07 | P65 Resolution 2(b) | 1993/1994 | 140/1995 | Prov. Admin of Transvaal | Health Services |
| 858 743,79 | P64 Resolution (A)1 | 1994/1995 | PR1/1997 | Eastern Transvaal | Premier |
| 1 057 567,03 | P64 Resolution (A)1 | 1994/1995 | PR1/1997 | Prov. Admin of Transvaal | Gen. Provincial Services |
| 27 218,65 | P64 Resolution (A)1 | 1994/1995 | PR1/1997 | Prov. Admin of Transvaal | Health Services |
| 31 828,38 | P64 Resolution (A)1 | 1994/1995 | PR1/1997 | Prov. Admin of Transvaal | Road Network Provision/Traffic |
| 16 324 748,52 | P64 Resolution (A)1 | 1994/1995 | PR1/1997 | Prov. Admin of Transvaal | Community Development |
| 3 124 729,06 | P63 Resolution (B)1 | 1992/1993 | PR42/1997 | Kangwane Government | Agriculture and Forestry |
| 22 801 571,87 | P63 Resolution (B)1 | 1992/1993 | PR42/1997 | Kangwane Government | Education |
| 101 421,64 | P63 Resolution (B)1 | 1992/1993 | PR42/1997 | Kangwane Government | Language Development/Culture Affairs |
| 1 762 149,98 | P63 Resolution (B)1 | 1992/1993 | PR42/1997 | Kangwane Government | Police |
| 4 122 805,44 | P63 Resolution (B)1 | 1993/1994 | PR42/1997 | Kangwane Government | Health and Welfare |
| 1 905 057,93 | P63 Resolution (B)1 | 1993/1994 | PR42/1997 | Kangwane Government | Police |
| 4 920 181,93 | P63 Resolution (B)1 | 1994/1995 | PR42/1997 | Kangwane Government | Administration |
| 40 679 254,76 | P63 Resolution (B)1 | 1994/1995 | PR42/1997 | Kangwane Government | Education |
| 26 611 346,04 | P63 Resolution (B)1 | 1994/1995 | PR42/1997 | Kangwane Government | Health and Welfare |
| 3 254 315,38 | P63 Resolution (B)1 | 1994/1995 | PR42/1997 | Kangwane Government | Justice |

| Amount unauthorised R | Resolution Reference | Financial Year | RP/PR No | Former province, TBVC or self-governing states | Vote/Title |
|-----------------------|----------------------|----------------|-------------------|--|--|
| 8 525 000,00 | P61 Resolution (C)1 | 1994/1995 | PR35/1997 | Kwandebele Government | Law and Order |
| 22 049 000,00 | P61 Resolution (C)1 | 1994/1995 | PR35/1997 | Kwandebele Government | Education and Culture |
| 125 000,00 | P61 Resolution (C)1 | 1994/1995 | PR35/1997 | Kwandebele Government | Associated Services |
| 1 617 449,61 | P59 Resolution 1(a) | 1990/1991 | RP31/95 or 226/95 | Kangwane Government | Interior |
| 2 280 907,94 | P59 Resolution 1(a) | 1990/1991 | RP31/95 or 226/95 | Kangwane Government | Public Works |
| 730 421,36 | P59 Resolution 1(a) | 1990/1991 | RP31/95 or 226/95 | Kangwane Government | Agriculture and Forestry |
| 1 485 793,82 | P59 Resolution 1(a) | 1990/1991 | RP31/95 or 226/95 | Kangwane Government | Health and Welfare |
| 4 146 846,96 | P59 Resolution 1(a) | 1991/1992 | RP31/95 or 226/95 | Kangwane Government | Agriculture and Forestry |
| 3 318 340,31 | P59 Resolution 1(a) | 1991/1992 | RP31/95 or 226/95 | Kangwane Government | Education |
| 1 824 221,01 | P59 Resolution 1(a) | 1991/1992 | RP31/95 or 226/95 | Kangwane Government | Finance |
| 228 140,24 | P59 Resolution 1(a) | 1991/1992 | RP31/95 or 226/95 | Kangwane Government | Language Development/ Culture Affairs |
| 1 170 761,71 | P59 Resolution 1(a) | 1991/1992 | RP31/95 or 226/95 | Kangwane Government | Landmatters and Local Government |
| 3 933 001,00 | P59 Resolution 1(a) | 1991/1992 | RP31/1995 | Kangwane Government | Chief Minister |
| 535 251,61 | P57 Resolution 16(a) | 1992/1993 | RP155/1994 | Kwandebele Government | Internal Affairs |
| 8 440 597,17 | P57 Resolution 16(a) | 1992/1993 | RP155/1994 | Kwandebele Government | Works and Water Affairs |
| 1 436 513,81 | P57 Resolution 16(a) | 1992/1993 | RP155/1994 | Kwandebele Government | Education and Culture |
| 129 496,98 | P57 Resolution 16(a) | 1992/1993 | RP155/1994 | Kwandebele Government | Finance and Economic Affairs |
| 873 610,83 | P57 Resolution 16(a) | 1992/1993 | RP155/1994 | Kwandebele Government | Law and Order |
| 2 873 796,85 | P57 Resolution 16(b) | 1993/1994 | RP147/1995 | Kwandebele Government | Works and Water Affairs |
| 371 447,95 | P57 Resolution 16(b) | 1993/1994 | RP147/1995 | Kwandebele Government | Citizen Liaison and Information |
| 6 817 586,00 | P57 Resolution 16(c) | 1993/1994 | RP147/1995 | Kwandebele Government | Education and Culture |
| 19 735 918,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Works |
| 17 590 166,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Education |
| 2 424 044,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Agriculture and Forestry |
| 4 402 710,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Justice |
| 8 588 865,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Health and Welfare |
| 45 782 225,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Finance and Economic Affairs |
| 5 755 573,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Land Tenure and Local Government |
| 25 021,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Commission for Administration |
| 87 805,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Auditor-General |
| 553 353,00 | 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 |
| 1 888 368,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Works |
| 29 070,00 | P46 Resolution 3.4.1 | 1994/1995 | PR36/1997 | Venda | Auditor-General |
| 901 473,89 | P46 Resolution 3.3.1 | 1993/1994 | PR24/1997 | Venda | Chairman of the Council for National Unity |
| 29 371,47 | P46 Resolution 3.3.1 | 1993/1994 | PR24/1997 | Venda | Justice |
| 3 528 216,90 | P46 Resolution 3.3.1 | 1993/1994 | PR24/1997 | Venda | Land Tenure and Local Government |
| 8 412,00 | P46 Resolution 3.3.1 | 1993/1994 | PR24/1997 | Venda | Auditor-General |
| 2 309 505,41 | P46 Resolution 3.3.1 | 1993/1994 | PR24/1997 | Venda | Posts and Communications |
| 1 897 533,06 | P46 Resolution 3.3.1 | 1993/1994 | PR24/1997 | Venda | Internal Affairs and Manpower |
| 375 386,98 | P48 Resolution 3.2.1 | 1991/1992 | PR23/1997 | Venda | Chairman of the Council for National Unity |
| 2 694 708,07 | P48 Resolution 3.2.1 | 1991/1992 | PR23/1997 | Venda | Education and Culture |
| 618 154,96 | P48 Resolution 3.2.1 | 1991/1992 | PR23/1997 | Venda | Justice |
| 57 971,18 | P48 Resolution 3.2.1 | 1991/1992 | PR23/1997 | Venda | Health and Welfare |
| 1 105 819,54 | P48 Resolution 3.2.1 | 1991/1992 | PR23/1997 | Venda | Finance and Economic Affairs |
| 71 955,84 | P48 Resolution 3.2.1 | 1991/1992 | PR23/1997 | Venda | Auditor-General |
| 647 246,78 | P48 Resolution 3.2.1 | 1991/1992 | PR23/1997 | Venda | Internal Affairs |
| 14 518 383,85 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Public Works |
| 10 842 782,40 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Education and Culture |
| 10 365,00 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Agriculture and Forestry |
| 451 997,45 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Justice |
| 1 833 731,95 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Health and Welfare |
| 9 590 593,78 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Finance and Economic Affairs |

| Amount unauthorised R | Resolution Reference | Financial Year | RP/PR No | Former province, TBVC or self-governing states | Vote/Title |
|-----------------------|-------------------------|----------------|--------------------|--|----------------------------------|
| 46 974,16 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Foreign Affairs and Information |
| 143 456,54 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Land Tenure and Local Government |
| 205 724,61 | P47 Resolution 3.2.2 | 1992/1993 | PR23/1997 | Venda | Auditor-General |
| 917 903,67 | 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 0-86959-321-8 | Venda | Post and Telecommunication |
| 3 214,61 | P43 Resolution 3.5.2(a) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 36 046,23 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 27 256,19 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 49 360,48 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 23 365,36 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 13 703,99 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 20 607,23 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 28 690,95 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 11 480,00 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 15 524,97 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 85 742,58 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 41 952,00 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 40 468,76 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 77 046,45 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 85 483,07 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 11 989,05 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 12 265,11 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 12 214,74 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 69 756,13 | P43 Resolution 3.5.2(b) | 1992/1993 | ISBN 0-86959-321-8 | Venda | Post and Telecommunication |
| 55 569 034,06 | P40 Resolution 3.7.2 | 1987/1988 | PR41/1997 | Gazankulu | — |
| 61 268 456,73 | P40 Resolution 3.7.2 | 1988/1989 | PR41/1997 | Gazankulu | — |
| 21 009 848,90 | P39 Resolution 3.7.2 | 1988/1989 | PR41/1997 | Gazankulu | — |
| 27 702 450,66 | P39 Resolution 3.7.2 | 1990/1991 | PR41/1997 | Gazankulu | — |
| 7 973,72 | P39 Resolution 3.7.2 | 1990/1991 | PR41/1997 | Gazankulu | — |
| 19 006 568,25 | P39 Resolution 3.7.2 | 1991/1992 | PR41/1997 | Gazankulu | — |
| 1 500,13 | P39 Resolution 3.7.2 | 1991/1992 | PR41/1997 | Gazankulu | — |
| 72 938 400,93 | P39 Resolution 3.7.2 | 1992/1993 | PR41/1997 | Gazankulu | — |
| 4 612,82 | P39 Resolution 3.7.2 | 1992/1993 | PR41/1997 | Gazankulu | — |
| 83 128 339,99 | P39 Resolution 3.7.2 | 1993/1994 | PR41/1997 | Gazankulu | — |
| 38 733,26 | P39 Resolution 3.7.2 | 1993/1994 | PR41/1997 | Gazankulu | — |
| 115 603 339,00 | P39 Resolution 3.8.1 | 1993/1994 | PR41/1997 | Gazankulu | — |
| 11 112 817,00 | P42 Resolution 3.6.1(a) | 1992/1993 | PR43/1997 | Lebowa | Public Works |
| 14 086 217,00 | P42 Resolution 3.6.1(a) | 1992/1993 | PR43/1997 | Lebowa | Education |
| 141 685 678,00 | P42 Resolution 3.6.1(a) | 1992/1993 | PR43/1997 | Lebowa | Health and Welfare |
| 96 672 016,00 | P42 Resolution 3.6.1(a) | 1992/1993 | PR43/1997 | Lebowa | Finance |
| 3 828 230,00 | P42 Resolution 3.6.1(a) | 1992/1993 | PR43/1997 | Lebowa | Law and Order |
| 6 882 467,00 | P41 Resolution 3.6.1(b) | 1993/1994 | PR43/1997 | Lebowa | Home Affairs |
| 174 168 589,00 | 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 | PR43/1997 | Lebowa | Law and Order |
| 9 038 280,00 | P41 Resolution 3.6.1(b) | 1993/1994 | PR43/1997 | Lebowa | Economic Affairs and Technology |
| 1 073 658 971,00 | P41 Resolution 3.6.1(c) | 1994/1995 | PR43/1997 | Lebowa | Associated Services |
| 1 711 111,63 | P40 Resolution 3.7.1 | 1994/1995 | PR41/1997 | Gazankulu | Administration |
| 33 832 729,85 | P40 Resolution 3.7.1 | 1994/1995 | PR41/1997 | Gazankulu | Education |
| 6 868 503,96 | P40 Resolution 3.7.1 | 1994/1995 | PR41/1997 | Gazankulu | Health and Welfare |
| 10 606 034,84 | P40 Resolution 3.7.1 | 1994/1995 | PR41/1997 | Gazankulu | Justice |
| 11 915 044,37 | P40 Resolution 3.7.1 | 1994/1995 | PR41/1997 | Gazankulu | Law and Order |
| 50 554 117,42 | P40 Resolution 3.7.1 | 1994/1995 | PR41/1997 | Gazankulu | Associated Services |
| 408 863,43 | P32 Resolution 3.4.1 | 1991/1992 | RP32/1995 | Lebowa | Works |
| 33 266 292,47 | P32 Resolution 3.4.1 | 1991/1992 | RP32/1995 | Lebowa | Health and Social Welfare |
| 9 382 747,35 | P32 Resolution 3.4.1 | 1990/1991 | RP32/1995 | Lebowa | Works |
| 16 160 940,09 | P32 Resolution 3.4.1 | 1990/1991 | RP32/1995 | Lebowa | Health and Social Welfare |
| 170 665 000,00 | P32 Resolution 3.4.1 | 1986/1987 | RP32/1995 | Lebowa | — |
| 976 763 763,49 | P32 Resolution 3.4.2 | 1987/1988 | RP32/1995 | Lebowa | — |
| 74 828,78 | P32 Resolution 3.4.2 | 1988/1989 | RP32/1995 | Lebowa | — |
| 19 350,00 | P32 Resolution 3.4.2 | 1988/1989 | RP32/1995 | Lebowa | — |
| 118 724 688,40 | P32 Resolution 3.4.2 | 1989/1990 | RP32/1995 | Lebowa | — |
| 4 153 382,17 | P32 Resolution 3.4.2 | 1987/1988 | RP32/1995 | Lebowa | — |
| 38 744,22 | P32 Resolution 3.4.2 | 1989/1990 | RP32/1995 | Lebowa | — |
| 2 145 202,56 | P32 Resolution 3.4.3 | 1990/1991 | RP32/1995 | Lebowa | Works |
| 14 203,96 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Chairman of the Council of National Unity |
| 34 412,65 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Works |
| 502 215,20 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Agriculture and Forestry |
| 367 578,82 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Justice |
| 667 609,97 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Health |
| 2 934 529,85 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Finance |
| 1 397,50 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Law and Order |
| 17 860,71 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Commission for Administration |
| 25 079,65 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Auditor-General |
| 130 386,64 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Internal Affairs |
| 53 180,98 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Defence Force |
| 2 711 083,62 | P48 Resolution 3.1.1 | 1990/1991 | ISBN 0-86959-319-6 | Venda | Social Welfare |
| 292 411,61 | P68 Resolution 2(d) | 1993/1994 | PR28/1997 | Prov. Admin of Transvaal | Welfare |
| 516 172,00 | P8 Resolution 10 | 1993/1994 | 80/1995 | Qwa-qwa Government | Works |
| 280 554,00 | P12 Resolution 1(a) | 1992/1993 | 111/1994 | Prov. Admin. of OFS | Road and Traffic Admin |
| 34 277,26 | P6 Resolution 12 | 1993/1994 | 150/1995 | Prov. Admin. of OFS | Road and Traffic Admin |
| 421 875,36 | P4 Resolution 1(3) | 1990/1991 | none | Ciskei | Health |
| 10 003,40 | P4 Resolution 1(3) | 1990/1991 | none | Ciskei | Traffic |
| 8 409,63 | P4 Resolution 1(3) | 1990/1991 | none | Ciskei | Traffic |
| 327 832,41 | P4 Resolution 1(4)(c) | 1991/1992 | none | Ciskei | Internal Affairs |
| 5 075 293,81 | P4 Resolution 1(4)(c) | 1991/1992 | none | Ciskei | Transport |
| 20 889,52 | P4 Resolution 1(4)(c) | 1991/1992 | none | Ciskei | Traffic |
| 4 940 153,27 | P4 Resolution 1(4)(c) | 1992/1993 | none | Ciskei | Agriculture |
| 296 259,72 | P4 Resolution 1(4)(c) | 1992/1993 | none | Ciskei | Transport |
| 34 916,00 | P4 Resolution 1(4)(c) | 1992/1993 | none | Ciskei | Traffic |
| 6 519 353,81 | P4 Resolution 1(4)(c) | 1992/1993 | 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 139 465 912,82, 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.