



**REPUBLIC OF SOUTH AFRICA**

# **GOVERNMENT GAZETTE**

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## **STAATSKOERANT**

### **VAN DIE REPUBLIEK VAN SUID-AFRIKA**

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No. 2474.

29 December 1993

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

No. 184 of 1993: Second Finance Act, 1993.

KANTOOR VAN DIE STAATSPRESIDENT

No. 2474.

29 Desember 1993

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

No. 184 van 1993: Tweede Finansiewet, 1993.

# ACT

**To charge the State Revenue Account, the Account for Provincial Services: Cape, the Account for Provincial Services: Natal and the Account for Provincial Services: Transvaal with certain unauthorized expenditure and to authorize other expenditure; to take transitional financial measures so as to facilitate the transfer of funds between accounts of the State Revenue Fund whenever own affairs matters are reclassified as general affairs matters; to provide for interim expenditure in the 1994-1995 financial year for those matters; to provide for the apportionment of funds appropriated and to specify certain authorizations on the receipts side of the appropriation account; to delete an obsolete provision; and to provide for matters connected therewith.**

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*(Afrikaans text signed by the Acting State President.)  
(Assented to 14 December 1993.)*

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

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

1. (1) The State Revenue Account is hereby charged with the amount of R65 603,30 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1986. 5

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on pages 16 and 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Second and Third Reports of the Joint Committee on Public Accounts, 1993. 10

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

2. (1) The State Revenue Account is hereby charged with the amount of R 9 510 628,16 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1987. 20

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 7 on page 27 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1989-90 [RP 103-1990] and in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which have been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993. 25

**Defraying of unauthorized expenditure from State Revenue Account for 1987-88 financial year** 30

3. (1) The State Revenue Account is hereby charged with the amount of R656 538,29 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1988.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on pages 16 and 17 of the Report of the 35

# WET

**Om die Staatsinkomsterekening, die Rekening vir Proviniale Dienste: Kaap, die Rekening vir Proviniale Dienste: Natal en die Rekening vir Proviniale Dienste: Transvaal met sekere ongemagtigde uitgawes te belas en ander uitgawes te magtig; om finansiële oorgangsmaatreëls te tref ten einde fondseverskuiwings tussen rekenings van die Staatsinkomstefonds te vergemaklik waar eiesake-aangeleenthede as algemenesake-aangeleenthede herklassifiseer word; om voorsiening te maak vir tussentydse besteding vir daardie aangeleenthede in die boekjaar 1994-95; om voorsiening te maak vir die verdeling van fondse wat bewillig is en om sekere magtigings by die ontvangstekant van die appropriasierekening in te sluit; om 'n uitgediende bepaling te skrap; en om voorsiening te maak vir aangeleenthede wat daarvan in verband staan.**

*(Afrikaanse teks deur die Waarnemende Staatspresident geteken.)  
(Goedgekeur op 14 Desember 1993.)*

**D**AAR WORD BEPAAL deur die Staatspresident en die Parlement van die Republiek van Suid-Afrika, soos volg:—

**Bestryding van ongemagtigde uitgawes uit Staatsinkomsterekening vir boekjaar 1985-86**

- 5   **1.** (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R65 603,30 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjaar wat op 31 Maart 1986 geëindig het.  
      (2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 1 en word 10 nader beskryf in paragraaf 5.A op bladsye 16 en 17 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Tweede en Derde Verslae van die Gesamentlike Komitee oor Openbare Rekenings, 1993.

**15 Bestryding van ongemagtigde uitgawes uit Staatsinkomsterekening vir boekjaar 1986-87**

- 20   **2.** (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R9 510 628,16 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjaar wat op 31 Maart 1987 geëindig het.  
      (2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 1 en word 25 nader beskryf in paragraaf 7 op bladsy 27 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1989-90 [RP 103-1990], en in paragraaf 5.A op bladsy 17 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1993.

**30 Bestryding van ongemagtigde uitgawes uit Staatsinkomsterekening vir boekjaar 1987-88**

- 35   **3.** (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R656 538,29 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjaar wat op 31 Maart 1988 geëindig het.  
      (2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 1 en word 40 nader beskryf in paragraaf 5.A op bladsye 16 en 17 van die Verslag van die

Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Second and Third Reports of the Joint Committee on Public Accounts, 1993.

**Defraying of unauthorized expenditure from State Revenue Account for 1988-89 financial year** 5

4. (1) The State Revenue Account is hereby charged with the amount of R4 728,80 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1989.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993. 10 15

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

5. (1) The State Revenue Account is hereby charged with the amount of R6 599 138,91 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1990. 20

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 7 on page 27 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1989-90 [RP 103-1990] and in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which have been submitted to Parliament, and in the First and Third Reports of the Joint Committee on Public Accounts, 1993. 25

**Defraying of unauthorized expenditure from State Revenue Account for 1991-92 financial year** 30

6. (1) The State Revenue Account is hereby charged with the amount of R798 576,02 to defray certain expenditure over and above the amounts appropriated for the service of the Republic for the financial year which ended on 31 March 1992. 35

(2) The expenditure referred to in subsection (1) is set forth in Schedule 1 and is more fully described in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the First and Third Reports of the Joint Committee on Public Accounts, 1993. 40

**Defraying of unauthorized expenditure from Account for Provincial Services: Cape for 1991-92 financial year**

7. (1) The Account for Provincial Services: Cape is hereby charged with the amount of R15 231 005,29 to defray certain expenditure over and above the amounts appropriated for the service of the province of the Cape of Good Hope for the financial year which ended on 31 March 1992. 45

(2) The expenditure referred to in subsection (1) is set forth in Schedule 2 and is more fully described in paragraph 6 on page 5 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Cape of Good Hope for 1991-92 [RP 88-1993], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Provincial Accounts, 1993. 50

Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Tweede en Derde Verslae van die Gesamentlike Komitee oor Openbare Rekenings, 1993.

**5 Bestryding van ongemagtigde uitgawes uit Staatsinkomsterekening vir boekjaar 1988-89**

4. (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R4 728,80 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjaar wat op 31 Maart 1989 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 1 en word nader beskryf in paragraaf 5.A op bladsy 17 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1993.

**Bestryding van ongemagtigde uitgawes uit Staatsinkomsterekening vir boekjaar 1989-90**

5. (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R6 599 138,91 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjaar wat op 31 Maart 1990 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 1 en word nader beskryf in paragraaf 7 op bladsy 27 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1989-90 [RP 103-1990], en in paragraaf 5.A op bladsy 17 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Eerste en Derde Verslae van die Gesamentlike Komitee oor Openbare Rekenings, 1993.

**30 Bestryding van ongemagtigde uitgawes uit Staatsinkomsterekening vir boekjaar 1991-92**

6. (1) Die Staatsinkomsterekening word hierby belas met die bedrag van R798 576,02 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die Republiek vir die boekjaar wat op 31 Maart 1992 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 1 en word nader beskryf in paragraaf 5.A op bladsy 17 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Eerste en Derde Verslae van die Gesamentlike Komitee oor Openbare Rekenings, 1993.

**Bestryding van ongemagtigde uitgawes uit Rekening vir Proviniale Dienste: Kaap vir boekjaar 1991-92**

7. (1) Die Rekening vir Proviniale Dienste: Kaap word hierby belas met die bedrag van R15 231 005,29 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die provinsie die Kaap die Goeie Hoop vir die boekjaar wat op 31 Maart 1992 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 2 en word nader beskryf in paragraaf 6 op bladsy 5 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Proviniale Administrasie van die Kaap die Goeie Hoop vir 1991-92 [RP 88-1993], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Proviniale Rekenings, 1993.

**Defraying of unauthorized expenditure from Account for Provincial Services: Natal for 1991-92 financial year**

8. (1) The Account for Provincial Services: Natal is hereby charged with the amount of R5 596 808,39 to defray certain expenditure over and above the amounts appropriated for the service of the province of Natal for the financial year which ended on 31 March 1992. 5

(2) The expenditure referred to in subsection (1) is set forth in Schedule 3 and is more fully described in paragraph 11 on page 399 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992] and in paragraph 6 on page 4 of the Report of the Auditor-General on the Accounts of the Provincial Administration of Natal for 1991-92 [RP 50-1993], which have been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993. 10

**Defraying of unauthorized expenditure from Account for Provincial Services: Transvaal for 1991-92 financial year** 15

9. (1) The Account for Provincial Services: Transvaal is hereby charged with the amount of R45 671 311,22 to defray certain expenditure over and above the amounts appropriated for the service of the province of Transvaal for the financial year which ended on 31 March 1992.

(2) The expenditure referred to in subsection (1) is set forth in Schedule 4 and is more fully described in paragraph 6 on pages 5 and 6 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Transvaal for 1991-92 [RP 82-1993], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Provincial Accounts, 1993. 20

**Authorizing of expenditure** 25

10. (1) The expenditure of R21 549,92 incurred by South African Defence Force, and more fully described in paragraph 5.A on page 17 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Second Report of the Joint Committee on Public Accounts, 30 1993, is hereby authorized.

(2) The expenditure of R321 000 000 incurred by the Department of Transport, and more fully described in paragraph 3 on page 156 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to 35 Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized.

(3) The expenditure of R1 295 440 incurred by the former South African Development Trust, in respect of which the liability was transferred to the Department of Regional and Land Affairs, and which is more fully described in paragraph 14 on page 326 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1988-89 [RP 89-1989] and in paragraph 11 on page 399 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts, in respect of General Affairs for 1991-92 [RP 148-1992], which have been submitted to 40 Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized. 45

(4) The expenditure of R863 388 incurred by the former South African Development Trust, in respect of which the liability was transferred to the Provincial Administration of the Orange Free State, and which is more fully described in paragraph 11 on page 399 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized. 50

(5) The expenditure of R1 190 000 incurred by the Department of National Health and Population Development, and more fully described in paragraph 5.A 55

**Bestryding van ongemagtigde uitgawes uit Rekening vir Provinciale Dienste:  
Natal vir boekjaar 1991-92**

8. (1) Die Rekening vir Provinciale Dienste: Natal word hierby belas met die bedrag van R5 596 808,39 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die provinsie Natal vir die boekjaar wat op 31 Maart 1992 geëindig het.

(2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 3 en word nader beskryf in paragraaf 11 op bladsy 399 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992] en in paragraaf 6 op bladsy 4 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinciale Administrasie van Natal vir 1991-92 [RP 50-1993], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1993.

**Bestryding van ongemagtigde uitgawes uit Rekening vir Provinciale Dienste:  
Transvaal vir boekjaar 1991-92**

9. (1) Die Rekening vir Provinciale Dienste: Transvaal word hierby belas met die bedrag van R45 671 311,22 tot dekking van sekere uitgawes bo en behalwe die bedrae beskikbaar gestel vir die diens van die provinsie Transvaal vir die boekjaar wat op 31 Maart 1992 geëindig het.

20 (2) Die uitgawes in subartikel (1) bedoel, word uiteengesit in Bylae 4 en word nader beskryf in paragraaf 6 op bladsye 5 en 6 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinciale Administrasie, Transvaal, vir 1991-92 [RP 82-1993], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Provinciale Rekenings, 1993.

**25 Magtiging van uitgawes**

10. (1) Die uitgawe van R21 549,92 aangegaan deur die Suid-Afrikaanse Weermag, en nader beskryf in paragraaf 5.A op bladsy 17 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Tweede Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1993, word hierby gemagtig.

(2) Die uitgawe van R321 000 000 aangegaan deur die Departement van Vervoer, en nader beskryf in paragraaf 3 op bladsy 156 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1993, word hierby gemagtig.

(3) Die uitgawe van R1 295 440 aangegaan deur die voormalige Suid-Afrikaanse Ontwikkelingstrust, ten opsigte waarvan die aanspreeklikheid oorgedra is aan die Departement van Streek- en Grondsake, en wat nader beskryf is in paragraaf 14 op bladsy 326 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1988-89 [RP 89-1989] en in paragraaf 11 op bladsy 399 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1993, word hierby gemagtig.

(4) Die uitgawe van R863 388 aangegaan deur die voormalige Suid-Afrikaanse Ontwikkelingstrust, ten opsigte waarvan die aanspreeklikheid oorgedra is aan die Provinciale Administrasie van die Oranje-Vrystaat, en wat nader beskryf is in paragraaf 11 op bladsy 399 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 1993, word hierby gemagtig.

(5) Die uitgawe van R1 190 000 aangegaan deur die Departement van Nasionale Gesondheid en Bevolkingsontwikkeling, en nader beskryf in para-

on page 18 and paragraph 1 on page 165 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of General Affairs for 1991-92 [RP 148-1992], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Public Accounts, 1993, is hereby authorized.

(6) The expenditure of R100 000 incurred by the Administration: House of Representatives, and more fully described in paragraph 6(2)(ii) on pages 5 and 6 of the Report of the Auditor-General on the Appropriation and Miscellaneous Accounts in respect of the Administration: House of Representatives for 1990-91 and Supplementary Report for 1989-90 [RP 88-1992], which has been submitted to Parliament, and in the Second Report of the House Committee on Public Accounts (House of Representatives), 1992, and in the Report of the House Committee on Public Accounts (House of Representatives), 1993, is hereby authorized. 5 10

(7) The expenditure of R2 547 505,96 incurred by the Provincial Administration of the Orange Free State, and more fully described in paragraph 2 on page 4 of the Report of the Auditor-General on the Accounts of the Provincial Administration, Orange Free State, for 1991-92 [RP 79-1993], which has been submitted to Parliament, and in the Third Report of the Joint Committee on Provincial Accounts, 1993, is hereby authorized. 15

(8) The expenditure of R246 241 incurred by the Provincial Administration of the Transvaal, and more fully described in paragraph 6 on page 6 of the Report of the Auditor-General on the Accounts of the Provincial Administration of the Transvaal for 1991-92 [RP 82-1993], which has been submitted to Parliament, and in the Second Report of the Joint Committee on Provincial Accounts, 1991, and in the Third Report of the Joint Committee on Provincial Accounts, 1993, is hereby authorized. 20 25

#### **Transitional measures**

**11.** (1) If a specific own affairs matter in respect of which any moneys referred to in section 4(1)(b) of the Exchequer Act, 1975 (Act No. 66 of 1975), were appropriated in the 1993-94 financial year as a charge against the relevant account, 30 is reclassified during that financial year as a general affairs matter, such moneys shall be deemed to have been appropriated as a charge against an account referred to in section 2(1)(a) or 2(1)(c) of that Act, as determined by the Department of State Expenditure and so allocated to a vote.

(2) For the purposes of the proviso to section 4(1) of the Exchequer Act, 1975, 35 the provisions of subsection (1) shall for the 1994-95 financial year apply *mutatis mutandis*.

(3) Portions of the moneys referred to in section 4(1)(a) of the Exchequer Act, 1975, appropriated during the 1993-94 financial year on the vote: Improvement of conditions of service of the account referred to in section 2(1)(a) of that Act, may 40 be allocated by the Department of State Expenditure to a vote: Improvement of conditions of service of an account referred to in section 2(1)(b) or 2(1)(c) of that Act, as the case may be, and such portions shall be deemed also to have been appropriated as a charge against such account.

(4) For the purposes of section 14(2) of the Exchequer Act, 1975, in respect of 45 the 1993-94 financial year, any amount authorized under section 7 of that Act by the responsible Minister for utilization and which immediately before the close of books has not been included in an adjustment estimate for that financial year, shall also be specified on the receipts side of the appropriation account.

(5) For the purposes of subsections (1), (2), (3) and (4) the definitions contained 50 in subsection 1(1) of the Exchequer Act, 1975, shall apply.

#### **Amendment of section 25 of Act 11 of 1977, as amended by section 8 of Act 109 of 1990**

**12.** (1) Section 25 of the Finance and Financial Adjustments Acts Consolidation Act, 1977, is hereby amended by the deletion of subsection (2).

(2) Subsection (1) shall be deemed to have come into operation on 2 September 55 1991.

#### **Short title**

**13.** This Act shall be called the Second Finance Act, 1993.

graaf 5.A op bladsy 18 en paragraaf 1 op bladsy 165 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van Algemene Sake vir 1991-92 [RP 148-1992], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Openbare Rekenings, 5 1993, word hierby gemagtig.

(6) Die uitgawe van R100 000 aangegaan deur die Administrasie: Raad van Verteenwoordigers, en nader beskryf in paragraaf 6(2)(ii) op bladsye 5 en 6 van die Verslag van die Ouditeur-generaal oor die Appropriasie- en Diverse Rekenings ten opsigte van die Administrasie: Raad van Verteenwoordigers vir 1990-91 en Aan-10 vullende Verslag vir 1989-90 [RP 88-1992], wat aan die Parlement voorgelê is, en in die Tweede Verslag van die Raadskomitee oor Openbare Rekenings (Raad van Verteenwoordigers), 1992, en in die Verslag van die Raadskomitee oor Openbare Rekenings (Raad van Verteenwoordigers), 1993, word hierby gemagtig.

(7) Die uitgawe van R2 547 505,96 aangegaan deur die Provinciale Administrasie van die Oranje-Vrystaat, en nader beskryf in paragraaf 2 op bladsy 4 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinciale Administrasie, Oranje-Vrystaat, vir 1991-92 [RP 79-1993], wat aan die Parlement voorgelê is, en in die Derde Verslag van die Gesamentlike Komitee oor Provinciale Rekenings, 15 1993, word hierby gemagtig.

20 (8) Die uitgawe van R246 241 aangegaan deur die Provinciale Administrasie van Transvaal, en nader beskryf in paragraaf 6 op bladsy 6 van die Verslag van die Ouditeur-generaal oor die Rekenings van die Provinciale Administrasie, Transvaal, vir 1991-92 [RP 82-1993], wat aan die Parlement voorgelê is, en in die Tweede Verslag van die Gesamentlike Komitee oor Provinciale Rekenings, 25 1991, en in die Derde Verslag van die Gesamentlike Komitee oor Provinciale Rekenings, 1993, word hierby gemagtig.

#### Oorgangsmaatreëls

30 11. (1) Indien 'n bepaalde eiesake-aangeleentheid ten opsigte waarvan enige geld bedoel in artikel 4(1)(b) van die Skatkiswet, 1975 (Wet No. 66 van 1975), in die boekjaar 1993-94 ten laste van die betrokke rekening bewillig is, gedurende daardie boekjaar as 'n algemene saak herklassifiseer word, word sodanige geld geag ten laste van 'n rekening bedoel in artikel 2(1)(a) of 2(1)(c) van daardie Wet, soos deur die Departement van Staatsbesteding bepaal en aldus aan 'n begrotingspos toegewys, bewillig te wees.

35 12. (2) By die toepassing van die voorbehoudsbepaling by artikel 4(1) van die Skatkiswet, 1975, geld die bepalings van subartikel (1) vir die boekjaar 1994-95 *mutatis mutandis*.

(3) Gedeeltes van die geld bedoel in artikel 4(1)(a) van die Skatkiswet, 1975, wat in die boekjaar 1993-94 op die begrotingspos: Verbetering van diensvoorraarde van die rekening bedoel in artikel 2(1)(a) van daardie Wet bewillig is, kan deur die Departement van Staatsbesteding aan 'n begrotingspos: Verbetering van diensvoorraarde van 'n rekening bedoel in artikel 2(1)(b) of 2(1)(c), na gelang van die geval, van gemelde Wet toegewys word, en daardie gedeeltes word geag ook ten laste van daardie rekening bewillig te wees.

45 13. (4) By die toepassing van artikel 14(2) van die Skatkiswet, 1975, ten opsigte van die boekjaar 1993-94, word enige bedrag wat kragtens artikel 7 van daardie Wet deur die verantwoordelike Minister vir aanwending gemagtig is en wat onmiddellik voor die sluiting van boeke nog nie in 'n aansuiweringsbegroting van daardie boekjaar opgeneem is nie, ook aan die ontvangstekant van die appropriaasierekening opgegee.

(5) By die toepassing van subartikels (1), (2), (3) en (4) geld die omskrywings vervat in subartikel 1(1) van die Skatkiswet, 1975.

#### Wysiging van artikel 25 van Wet 11 van 1977, soos gewysig deur artikel 8 van Wet 109 van 1990

55 14. (1) Artikel 25 van die Konsolidasiewet op Finansie- en Finansiële Reëlingswette, 1977, word hierby gewysig deur subartikel (2) te skrap.

(2) Subartikel (1) word geag op 2 September 1991 in werking te getree het.

#### Kort titel

15. Hierdie Wet heet die Tweede Finansiewet, 1993.

**Schedule 1****(STATE REVENUE ACCOUNT)****(Sections 1 to 6)**

Vote Number	Title of Vote and financial year	Amount
		R
Vote 15	Education and Training, 1985-86.....	55 874,00
Vote 16	Defence, 1985-86.....	9 729,30
Vote 4	Transport, 1986-87 .....	8 500 000,00
Vote 12	Education and Training, 1986-87.....	1 010 628,16
Vote 11	Education and Training, 1987-88.....	651 057,20
Vote 12	Defence, 1987-88 .....	5 481,09
Vote 11	Education and Training, 1988-89.....	4 728,80
Vote 10	Prisons, 1989-90 .....	196 902,50
Vote 22	Transport, 1989-90.....	6 402 236,41
Vote 18	Police, 1991-92 .....	668 576,02
Vote 24	Public Works and Land Affairs, 1991-92.....	130 000,00
		17 635 213,48

**Schedule 2****(ACCOUNT FOR PROVINCIAL SERVICES: CAPE)****(Section 7)**

Vote Number	Title of Vote and financial year	Amount
		R
Vote 4	Roads and Traffic Administration, 1991-92 .....	3 068 915,93
Vote 5	Miscellaneous Services, 1991-92.....	1 391 603,82
Vote 10	Community Services, 1991-92 .....	10 770 485,54
		15 231 005,29

**Schedule 3****(ACCOUNT FOR PROVINCIAL SERVICES: NATAL)****(Section 8)**

Vote Number	Title of Vote and financial year	Amount
		R
Vote 2	Health Services, 1991-92 .....	5 040 690,18
Vote 4	Community Development, 1991-92.....	556 118,21
		5 596 808,39

**Schedule 4****(ACCOUNT FOR PROVINCIAL SERVICES: TRANSVAAL)****(Section 9)**

Vote Number	Title of Vote and financial year	Amount
		R
Vote 3	Works, 1991-92 .....	3 850,00
Vote 4	Health Services, 1991-92 .....	36 464 950,46
Vote 6	Roads and Bridges, 1991-92 .....	5 200 010,00
Vote 7	Community Development, 1991-92.....	4 002 500,76
		45 671 311,22

**Bylae 1**  
**(STAATSINKOMSTEREKENING)**  
**(Artikels 1 tot 6)**

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 15	Onderwys en Opleiding, 1985-86.....	55 874,00
Begrotingspos 16	Weermag, 1985-86.....	9 729,30
Begrotingspos 4	Vervoer, 1986-87 .....	8 500 000,00
Begrotingspos 12	Onderwys en Opleiding, 1986-87.....	1 010 628,16
Begrotingspos 11	Onderwys en Opleiding, 1987-88.....	651 057,20
Begrotingspos 12	Weermag, 1987-88.....	5 481,09
Begrotingspos 11	Onderwys en Opleiding, 1988-89.....	4 728,80
Begrotingspos 10	Gevangenisse, 1989-90 .....	196 902,50
Begrotingspos 22	Vervoer, 1989-90 .....	6 402 236,41
Begrotingspos 18	Polisie, 1991-92 .....	668 576,02
Begrotingspos 24	Openbare Werke en Grondsake, 1991-92.....	130 000,00
		<b>17 635 213,48</b>

**Bylae 2**  
**(REKENING VIR PROVINSIALE DIENSTE: KAAP)**  
**(Artikel 7)**

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 4	Paaie en Verkeersadministrasie, 1991-92 .....	3 068 915,93
Begrotingspos 5	Diverse Dienste, 1991-92 .....	1 391 603,82
Begrotingspos 10	Gemeenskapsdienste, 1991-92.....	10 770 485,54
		<b>15 231 005,29</b>

**Bylae 3**  
**(REKENING VIR PROVINSIALE DIENSTE: NATAL)**  
**(Artikel 8)**

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 2	Gesondheidsdienste, 1991-92 .....	5 040 690,18
Begrotingspos 4	Gemeenskapsonwikkeling, 1991-92.....	556 118,21
		<b>5 596 808,39</b>

**Bylae 4**  
**(REKENING VIR PROVINSIALE DIENSTE: TRANSVAAL)**  
**(Artikel 9)**

Begrotingsposnommer	Titel van Begrotingspos en boekjaar	Bedrag
		R
Begrotingspos 3	Werke, 1991-92 .....	3 850,00
Begrotingspos 4	Gesondheidsdienste, 1991-92 .....	36 464 950,46
Begrotingspos 6	Paaie en Brûe, 1991-92 .....	5 200 010,00
Begrotingspos 7	Gemeenskapsonwikkeling, 1991-92.....	4 002 500,76
		<b>45 671 311,22</b>

