

REPUBLIC OF SOUTH AFRICA  
REPUBLIKI YA AFRIKA DZONGA

Vol. 561 Cape Town, 27 March 2012  
Kapa stad,

**No. 35185**

**THE PRESIDENCY**

No. 254 27 March 2012

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

**Act No. 2 of 2012: Finance Act, 2012**

**HOFISI YA PRESIDENTE**

No. 254 27 March 2012

Hi mi tivisa leswaku Presidente u amukerile nawu lowu wu phablixiweke ku andzisa vutivi bya n'wina:—

**No 2 of 2012: Nawu wa swa Timali, 2012**

*(English text signed by the President)*  
*(Assented to 27 March 2012)*

# ACT

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

## ARRANGEMENT OF SECTIONS

### *Sections*

1. Interpretation
2. Approval of unauthorised expenditure
3. Recovery of unauthorised expenditure
4. Short title

### **Schedule 1**

Unauthorised expenditure referred to in section 34(1)(a) of the Public Finance Management Act, 1999

### **Schedule 2**

Unauthorised expenditure referred to in section 34(1)(b) of the Public Finance Management Act, 1999

### **Schedule 3**

Unauthorised expenditure referred to in section 34(2) of the Public Finance Management Act, 1999

**B**E 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. (a) The unauthorised expenditure referred to in Schedule 1 in the amount of R40 292 419.92, and described in the report of the National Assembly's Committee on Public Accounts identified in the second column of the Schedule, is authorised as an additional 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

(b) The unauthorised expenditure referred to in Schedule 2 in the amount of R20 625 352.33, and described in the report of the National Assembly's Committee on Public Accounts identified in the second column of the Schedule, is authorised and 15

(English text signed by the President)  
(Assented to 27 March 2012)

# NAWU

**Ku lulamisela ku tirhisiwa lo ku nga pfumeleriwangiki ka timali na ku lulamisela timhaka leti fambelanaka na swona.**

## MAVEKETELELO YA SWIYENGE

*Swiyenge*

1. Matwisiselo
2. Mpfumelelo wa ku tirhisiwa ka timali lo ku pfumeleriwangiki
3. Ku vuyiseriwa endzhaku ka ku tirhisiwa ka timali lo ku nga pfumeleriwangiki
4. Vitonkomiso

### Xedulu ya 1

Ku tirhisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka xiyenge xa 34(1)(a) xa *Public Finance Management Act, 1999*

### Xedulu ya 2

Ku tirhisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka xiyenge xa 34(1)(b) xa *Public Finance Management Act, 1999*

### Xedulu ya 3

Ku tirhisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka xiyenge xa 34(2) xa *Public Finance Management Act, 1999*

**A** WU SIMEKIWI hi Palamende ya Riphabliki ra Afrika Dzonga hi ndlela leyi landzelaka:—

### Matwisiselo

1. Eka Nawu lowu, handlekaloko xiyimo xi hlamusela hi ndlela yo hambana, rito leri nhlamuselo yi nga nyikiwa eka *Public Finance Management Act, 1999* (Nawu wa No. 1 wa 1999), ri na nhlamuselo leyi ri nyikiweke yona eka Nawu wolowo. 5

### Mpfumelelo wa ku tirhisiwa ka timali lo ku nga pfumeleriwangiki

2. (a) Ku tirhisiwa ka mali lo ku nga pfumeleriwangiki lo ku vuriweke eka Xedulu ya 1 lo ku nga eka ntsengo wa R40 292 419.92, na ku va ku hlamuseriwile eka xiviko xa Komiti ya Nhlengeletano ya Tiko leyi Yimelaka Tiakhawunti ta Vanhu lexi kombiweke eka kholomo ya vumbirhi ya Xedulu, swa pfumeleriwa tanihi chaji yo tatisa ehenhla ka Nkwama wa Mali ya Tiko ya Rixaka hi ku landza xiyenge xa 34(1)(a) xa *Public Finance Management Act, 1999* (Nawu wa No. 1 wa 1999). 10

(b) Ku tirhisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka Xedulu ya 2 lo ku nga eka ntsengo wo ringana R20 625 352.33, na ku va ku hlamuseriwile eka xiviko xa Komiti leyi Yimelaka Tiakhawunti ta Vanhu ya Nhlengeletano ya Tiko lexi 15

previously surrendered funds are reallocated to the vote in terms of section 34(1)(b) of the Public Finance Management Act, 1999 (Act No. 1 of 1999).

(c) The unauthorised expenditure referred to in Schedule 3 in the amount of R483 821 478.78, and described in the report of the National Assembly's Committee on Public Accounts identified in the second column of the Schedule, is authorised as a charge against the budget allocations of the Department of Correctional Services, in terms of section 34(2) of the Public Finance Management Act, 1999 (Act No. 1 of 1999), and must be effected prior to 1 April 2015. 5

#### **Recovery of unauthorised expenditure**

3. This Act does not detract from or limit any right or obligation to take appropriate steps to recover unauthorised expenditure from a responsible official or former official. 10

#### **Short title**

4. This Act is called the Finance Act, 2012.

kombiweke eka kholomo ya vumbirhi ya Xedulu, swa pfumeleriwa naswona timali leti a ti tshikiwile ti dhela ti aviwa nakambe eka vhoti hi ku landza xiyenge xa 34(1)(b) xa *Public Finance Management Act*, 1999 (Nawu wa No. 1 wa 1999).

(c) Ku tirhisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka Xedulu ya 3 eka ntsengo R483 821 478.78, na ku va swi hlamuseriwile eka xiviko xa Komiti leyi Yimelaka Tiakhawunti ta Vanhu ya Nhlengeletano ya Tiko lexi kombiweke eka kholomo ya vumbirhi ya Xedulu, swa pfumeleriwa tanihi chaji ehenhla ka mavonelo ya mpimanyeto wa Ndzawulo ya swa makhotso, hi ku landza xiyenge xa 34(2) xa *Public Finance Management Act*, 1999 (Nawu wa No. 1 wa 1999), naswona swi fanele ku endliwa loko ku nga si fika 1 Dzivamusoko 2015. 5 10

#### **Ku vuyiseriwa endzhaku ka ku tirhisiwa ka timali lo ku nga pfumeleriwangiki**

3. Nawu lowu a wu hunguti nkoka kumbe ku alela mfanelo yihi kumbe yihi kumbe ku boheka ku teka magoza lawa ya faneleke yo vuyisela endzhaku ku tirhisiwa ka timali lo ku nga pfumeleriwangiki ku suka eka mutirhi loyi a nga na vutihlamuleri kumbe khale ka mutirhi. 15

#### **Vitonkomiso**

4. Nawu lowu wu vuriwa Nawu wa swa Timali, 2012.

**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<br>(R)<br>Column 1 | Committee on Public<br>Accounts Report<br>Reference<br>Column 2 | Financial Year<br>Column 3 | Vote Title<br>Column 4        |
|--|---|----------------------------|-------------------------------|
| 40 292 419.92                          | COPA 2011<br>9th report   | 2003/04                    | Defence and Military Veterans |
| 40 292 419.92                          |   |                            |                               |

**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<br>(R)<br>Column 1 | Committee on Public<br>Accounts Report<br>Reference<br>Column 2 | Financial Year<br>Column 3 | Vote Title<br>Column 4        |
|--|---|----------------------------|-------------------------------|
| 7 475 276.05                           | COPA 2011<br>9th report   | 1998/99                    | Defence and Military Veterans |
| 2 376 437.00                           | 9th report  | 1999/2000                  | Defence and Military Veterans |
| 1 534 659.00                           | 9th report  | 2000/01                    | Defence and Military Veterans |
| 1 464 766.00                           | 9th report  | 2001/02                    | Defence and Military Veterans |
| 2 099 000.00                           | 9th report  | 2002/03                    | Defence and Military Veterans |
| 160 000.00                             | 9th report  | 2003/04                    | Defence and Military Veterans |
| 1 700 893.13                           | 9th report  | 1998/99                    | Defence and Military Veterans |
| 1 765 920.44                           | 9th report  | 1999/2000                  | Defence and Military Veterans |
| 16 980.00                              | 9th report  | 1999/2000                  | Defence and Military Veterans |
| 2 031 420.71                           | 9th report  | 2000/01                    | Defence and Military Veterans |
| 20 625 352.33                          |   |                            |                               |

**SCHEDULE 3: Unauthorised expenditure referred to in section 34(2) of the Public Finance Management Act, 1999: No additional amount is approved to cover the overspending of this vote. The amount must be charged against the budget allocations of the Department. This must be effected prior to 1 April 2015**

| Amount Unauthorised<br>(R)<br>Column 1 | Committee on Public<br>Accounts Report<br>Reference<br>Column 2 | Financial Year<br>Column 3 | Vote Title<br>Column 4 |
|--|---|----------------------------|------------------------|
| 483 821 478.78                         | COPA 2011<br>11th report  | 2008/09                    | Correctional Services  |
| 483 821 478.78                         |   |                            |                        |

**XEDULU YA 1: Ku tihisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka xiyenge xa 34(1)(a) xa *Public Finance Management Act*, 1999: Ntsengo wo tatisa wu va lowu faneleke tanihi chaji yo kongoma ehenhla ka Nkwama wa Mali ya Tiko ku khavhara ku tihisiwa ku hundza mpimo ka mali yo ringanisela vhoti**

| Ntsengo lowu nga pfumeleriwangiki (R)<br>Kholomo ya 1 | Xiyelaniso xa Xiviko xa Komiti ya Tiakhawunti ta Vanhu<br>Kholomo ya 2 | Lembe Ximall<br>Kholomo ya 3 | Vito ra Vhoti<br>Kholomo ya 4   |
|---|--|------------------------------|---------------------------------|
| 40 292 419.92   | <b>COPA 2011</b><br>Xiviko xa vu 9                                     | 2003/04                      | Vusirheleri na Khale ka masocha |
| 40 292 419.92   |  |                              |                                 |

**XEDULU YA 2: Ku tihisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka xiyenge xa 34(1)(b) xa *Public Finance Management Act*, 1999: Ntsengo lowu tahikiweke hi vhoti mayelana na ku tihisiwa ka mali lo ku nga pfumeleriwangiki lo ku longoloxiweke swi ta vuyiseriwa endzhaku tanihi chaji yo kongoma ehenhla ka Nkwama wa Mali ya Tiko wa Rixaka hi ku landza vhoti**

| Ntsengo lowu nga pfumeleriwangiki (R)<br>Kholomo ya 1 | Xiyelaniso xa Xiviko xa Komiti ya Tiakhawunti ta Vanhu<br>Kholomo ya 2 | Lembe Ximall<br>Kholomo ya 3 | Vito ra Vhoti<br>Kholomo ya 4   |
|---|--|------------------------------|---------------------------------|
| 7 475 276.05  | <b>COPA 2011</b><br>Xiviko xa vu 9                                     | 1998/99                      | Vusirheleri na Khale ka masocha |
| 2 376 437.00  | Xiviko xa vu 9   | 1999/2000                    | Vusirheleri na Khale ka masocha |
| 1 534 659.00  | Xiviko xa vu 9   | 2000/01                      | Vusirheleri na Khale ka masocha |
| 1 464 766.00  | Xiviko xa vu 9   | 2001/02                      | Vusirheleri na Khale ka masocha |
| 2 099 000.00  | Xiviko xa vu 9   | 2002/03                      | Vusirheleri na Khale ka masocha |
| 160 000.00  | Xiviko xa vu 9   | 2003/04                      | Vusirheleri na Khale ka masocha |
| 1 700 893.13  | Xiviko xa vu 9   | 1998/99                      | Vusirheleri na Khale ka masocha |
| 1 765 920.44  | Xiviko xa vu 9   | 1999/2000                    | Vusirheleri na Khale ka masocha |
| 16 980.00   | Xiviko xa vu 9   | 1999/2000                    | Vusirheleri na Khale ka masocha |
| 2 031 420.71  | Xiviko xa vu 9   | 2000/01                      | Vusirheleri na Khale ka masocha |
| 20 625 352.33   |  |                              |                                 |

**XEDULU YA 3: Ku tihisiwa ka timali lo ku nga pfumeleriwangiki lo ku vuriweke eka xiyenge xa 34(2) xa *Public Finance Management Act*, 1999: Ku hava ntsengo wo tatisa wu pfumeleriwaka ku khavhara ku tihisiwa ka mali ku hundza mpimo ka vhoti leyi. Ntsengo wu fanele ku chajiwa ehenhla ka maavelo ya mpimanyeto wa Ndzawulo. Leswi swi fanele ku endliwa ku nga si fika 1 Dzivamusoko 2015**

| Ntsengo lowu nga pfumeleriwangiki (R)<br>Kholomo ya 1 | Xiyelaniso xa Xiviko xa Komiti ya Tiakhawunti ta Vanhu<br>Kholomo ya 2 | Lembe Ximall<br>Kholomo ya 3 | Vito ra Vhoti<br>Kholomo ya 4 |
|---|--|------------------------------|-------------------------------|
| 483 821 478.78  | <b>COPA 2011</b><br>Xiviko xa vu 11                                    | 2008/09                      | Ndzawulo ya Makhotso          |
| 483 821 478.78  |  |                              |                               |