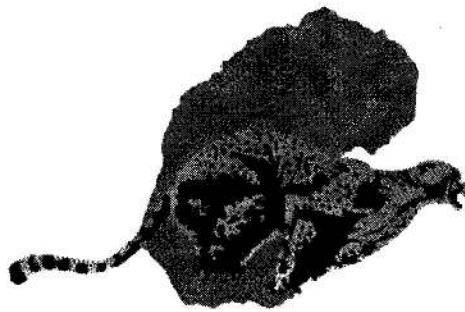




FREE STATE PROVINCE

PROVINCIAL GAZETTE

PROVINSIALE KOERANT

PROVINSIE VRYSTAAT

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BLOEMFONTEIN, 18 JUNE 1998

BLOEMFONTEIN, 18 JUNIE 1998

OFFICE OF THE PREMIER

No. 13

18 June 1998

It is hereby notified that the Premier has assented to the following Act which is hereby published for general information:-

No. 13 of 1998: Exchequer Amendment Act, 1998

KANTOOR VAN DIE PREMIER

No. 13

18 Junie 1998

Hierby word bekend gemaak dat die Premier die onderstaande Wet bekragtig het, wat hierby ter algemene inligting gepubliseer word:-

No. 13 van 1998: Skatkiswysigingswet, 1998

GENERAL EXPLANATORY NOTE:

[] Words in bold type in square brackets indicate omissions from existing enactments.

_____ Words underlined with a solid line indicate insertions in existing enactments.

ACT

To amend the Exchequer Act, 1994, so as to empower the Treasury to maintain a Provincial Revenue Account; to insert the Schedule and to empower the Premier to amend the Schedule by Proclamation.

BE IT ENACTED by the Provincial Legislature of the Free State Province as follows:-

*(Afrikaans text signed by the Premier.)
(Assented to 10 June 1998.)*

5

Amendment of section 1 of Act 1 of 1994

1. Section 1 of the Exchequer Act, 1994 (hereinafter referred to as the principal Act), is hereby amended -

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(a) by the substitution for the definition of "Auditor General" of the following definition:

" 'Auditor General' means the person appointed as such in terms of section [191(2)] 189 of the Constitution;";

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(b) by the substitution for the definition of "department" of the following definition:

" 'Department' means a department of the Province mentioned in the first column of the Schedule [to the Provincial Service Commission Act, 1994 (Act No 3 of 1994)];";

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(c) by the substitution of the definition of "head of department" of the following definition:

" 'head of department' means an officer bearing the designation mentioned in the second column of the Schedule [to the Provincial Service Commission Act, 1994] opposite the name of the relevant department;";

25

(d) by the substitution of the definition of "Provincial debt" of the following definition:

" 'Provincial debt' means money borrowed by the Province in terms of any law or which accrued to the Province in terms of section 239 of the Constitution of the Republic of South Africa, 1993 (Act No 200 of 1993) and which is to be repaid from the Revenue Fund;"; and

35

ALGEMENE VERDUIDELIKENDE NOTA:

[] Woorde in vet druk tussen vierkantige hake dui skrapping uit bestaande verordenings aan.

_____ Woorde met 'n volstreep daaronder, dui invoegings in bestaande verordenings aan.

WET

Tot wysiging van die Skatkiswet, 1994, ten einde die Tesourie te magtig om 'n Provinsiale Inkomsterekening te hou; om die Bylae in te voeg, en ten einde die Premier te magtig om die Bylae by Proklamasie te kan wysig.

DAAR WORD BEPAAL deur die Provinsiale Wetgewer van die Provinsie Vrystaat, soos volg:-

*(Afrikaanse teks deur die Premier geteken.)
(Bekragtig op 10 Junie 1998.)*

5

Wysiging van artikel 1 van Wet 1 van 1994

1. Artikel 1 van die Skatkiswet, 1994 (hierna die Hoofwet genoem), word hierby gewysig -

10 (a) deur die omskrywing van "departement" deur die volgende omskrywing te vervang:

" 'departement' 'n departement van die Provinsie genoem in die eerste kolom van die Bylae [tot die Wet op die Provinsiale Dienskommissie, 1994 (Wet No 3 van 1994)];";

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(b) deur die omskrywing van "departementshoof" deur die volgende omskrywing te vervang:

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" 'departementshoof' die beampte wat aangedui word met die naam genoem in die tweede kolom van die Bylae [tot die Wet op die Provinsiale Dienskommissie, 1994,] teenoor die naam van die betrokke departement;";

(c) deur die omskrywing van "die Grondwet" deur die volgende omskrywing te vervang:

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" 'die Grondwet' die Grondwet van die Republiek van Suid-Afrika, [1993 (Wet No 200 van 1993) 1996 (Wet No 108 van 1996)];";

(d) deur die omskrywing van "Ouditeur Generaal" deur die volgende omskrywing te vervang:

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" 'Ouditeur Generaal' die persoon wat ingevolge artikel [191(2)] 189 van die Grondwet as sodanige aangestel is;"; en

(e) by the substitution of the definition of "the Constitution" of the following definition:

" 'the Constitution' means the Constitution of the Republic of south Africa, [1993 (Act No 200 of 1993)] 1996 (Act No 108 of 1996);".

Substitution of section 3 of Act 1 of 1994

2. Section 3 of the Principal Act is hereby substituted by the following section :

"The Exchequer Account

3. (1) The Treasury shall maintain at a Bank an account, titled "the Account of the Exchequer of the Province", into which shall, subject to the provisions of paragraph (a) of subsection (2) be deposited all revenue.

(2) (a) The Treasury shall appoint principal receivers of revenue in respect of all provincial revenue received by the Province.

(b) The principal receiver of revenue shall cause the revenue of his or her office, and other departments, received from time to time less the amount of any drawbacks and other refunds, to be deposited in the Exchequer Account or in any account which has been opened with the written authority of the Treasury in terms of section 11.

(c) Such deposits shall be made on each appropriate working day.

(3) (a) The Bank shall on each appropriate working day render to the Treasury, in such form as the Treasury may determine, returns of -
[Revenue deposited in the Exchequer Account.]

(i) revenue deposited in the Exchequer Account in terms of subsection (2)(b); and

(ii) revenue deposited in another account in terms of subsection (2)(b).

(b) Moneys deposited in terms of subsection 2(b) at an account other than the account referred to in subsection (1) shall for the purposes of sections 10(1)(a) and 14(2) be deemed to be moneys in the Exchequer Account.

(4) The Treasury may utilise any moneys in the Exchequer Account for the defrayment of expenditure chargeable to the account mentioned in section 2.

- (e) deur die omskrywing van "Provinsiale skuld" deur die volgende omskrywing te vervang:

5 " 'Provinsiale skuld' geld wat ingevolge 'n wet deur die Provinsie geleen is of wat kragtens artikel 239 van die Grondwet van die Republiek van Suid-Afrika, 1993 (Wet No 200 van 1993) die Provinsie toeval en uit die Inkomstefonds terugbetaal moet word;".

Vervanging van artikel 3 van Wet 1 van 1994

- 10 2. Artikel 3 van die Hoofwet word hierby deur die volgende artikel vervang :

"Die Skatkisrekening

- 15 3. (1) Die Tesourie moet by 'n Bank 'n rekening met die naam "die Rekening van die Skatkis van die Provinsie" hou waarin, behoudens die bepalings van paragraaf (a) van subartikel (2), alle inkomste gestort word.

- 20 (2) (a) Die Tesourie moet hoofontvangers van inkomste aanwys ten opsigte van alle provinsiale inkomste wat deur die Provinsie ontvang word.

- 25 (b) Die hoofontvanger van inkomste moet die inkomste van sy kantoor en ander departemente wat van tyd tot tyd ontvang word, min die bedrag van teruggawes van regte en ander terugbetalings, laat stort in die Skatkisrekening of in enige rekening wat met die skriftelike magtiging van die Tesourie kragtens artikel 11 geopen is.

- (c) Sodanige stortings moet op elke toepaslike werkdag geskied.

- 30 (3) (a) Die Bank moet op elke toepaslike werkdag aan die Tesourie opgawes verstrek in die vorm wat die Tesourie bepaal, van - [Inkomste wat in die Skatkisrekening gestort is.]

- 35 (i) inkomste wat ingevolge subartikel (2)(b) in die Skatkisrekening gestort is; en

- (ii) inkomste wat ingevolge subartikel (2)(b) by 'n ander rekening gestort is.

- 40 (b) Geld wat ingevolge subartikel (2)(b) by 'n ander rekening as die rekening in subartikel (1) bedoel, word by die toepassing van artikels 10(1)(a) en 14(2) geag geld in die Skatkisrekening te wees.

- 45 (4) Die Tesourie kan die geld in die Skatkisrekening aanwend om uitgawes te bestry waarmee die rekening vermeld in artikel 2 belas moet word.

- (5) The Treasury shall, subject to the provisions of this Act, ensure that there shall at all times be sufficient moneys in the Exchequer Account for transfer in accordance with the provisions of section 9(1)."

Substitution of section 6 of Act 1 of 1994

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3. Section 6 of the Principal Act is hereby substituted by the following section:

"[Column 2 items] Utilisation of savings in certain circumstances

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6. (1) When money has been appropriated by an appropriation Act, the accounting officer may, unless the Treasury directs otherwise, approve that a saving under a main division, or a subdivision of a main division, of a vote be applied towards the defrayment of excess expenditure under another main division, or a subdivision of a main division, or of expenditure under a new main division or subdivision of the same vote.

15

- [1] (2) The amounts appearing in "Column 2" of a schedule to an appropriation Act in respect of any vote shall, subject to the provisions of section 7(1)(b)(ii), not be exceeded, and savings thereon may, with the approval of the responsible Member, be applied towards the defrayment of any other expenditure for which insufficient appropriation has been made under that vote.

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- [2] (3) An amount appearing in "Column 2" of a schedule to an appropriation Act in respect of any vote, may be increased with such a portion of the moneys appropriated for the Vote: Improvement of conditions of service of the Province, as the accounting officer in consultation with the Treasury may determine."

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Amendment of section 9 of Act 1 of 1994

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4. Section 9 of the principal Act is hereby amended as follows -

- (a) by the substitution for subsection (1) of the following subsection:

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- "9. (1) In addition to the Exchequer Account, the Treasury shall maintain at the Bank an account entitled the Account of the Paymaster-General and may cause so much of an moneys -

40

- (a) appropriated by law;

- (b) which may, by virtue of the provisions of section 7, be utilised for any purpose; or

- (5) Die Tesourie moet, behoudens die bepalings van hierdie Wet, sorg dra dat daar te alle tye voldoende geld in die Skatkisrekening is om ooreenkomstig artikel 9(1) oorgedra te kan word.”.

5 Vervanging van artikel 6 van Wet 1 van 1994

3. Artikel 6 van die Hoofwet word hierby deur die volgende artikel vervang:

“[Kolom 2-items] Aanbeveling van besparings onder sekere omstandighede

6. (1) Wanneer geld by ‘n Begrotingswet bewillig is, kan die rekenpligtige beampte, tensy die Tesourie anders gelas, goedkeur dat ‘n besparing onder ‘n hoofindeling, of ‘n subindeling van ‘n hoofindeling, van ‘n begrotingspos aangewend word ter bestryding van ooruigawes onder ‘n ander hoofindeling of subindeling van dieselfde begrotingspos.

- [(1)] (2) Die bedrae wat in “Kolom 2” van ‘n bylae by ‘n Begrotingswet ten opsigte van ‘n begrotingspos voorkom, mag, behoudens die bepalings van artikel 7(1)(b)(ii), nie oorskry word nie, en besparings daarop kan, met die goedkeuring van die verantwoordelike Minister, aangewend word ter bestryding van ander uitgawes waarvoor ‘n onvoldoende bewilliging onder daardie begrotingspos gemaak is.

- [(2)] (3) ‘n Bedrag wat in “Kolom 2” van ‘n bylae by ‘n Begrotingswet ten opsigte van ‘n begrotingspos voorkom, kan verhoog word met sodanige gedeelte van die geld wat bewillig is vir die Begrotingspos: Verbetering van diensvoorwaardes van die Provinsie as wat die rekenpligtige beampte in oorleg met die Tesourie bepaal.”.

30 Wysiging van artikel 9 van Wet 1 van 1994

4. Artikel 9 van die Hoofwet is hierby gewysig -

- (a) deur subartikel (1) deur die volgende subartikel te vervang:

- “9. (1) Die Tesourie hou by die Bank, benewens die Skatkisrekening, ‘n rekening wat die Rekening van die Betaalmeester-generaal heet en kan soveel van die geld wat -

- (a) by wet bewillig is;

- (b) uit hoofde van die bepalings van artikel 7 vir die een of ander doel aangewend mag word; of

- (c) deemed to be appropriated by law, [as have been requisitioned in terms of subsection (3), to be transferred from the Exchequer Account to the Paymaster-General's Account.]

as have been requisitioned in terms of subsection (3), to be transferred from the Exchequer Account to the Paymaster-General's Account."

- (b) by the substitution for subsection (10) of the following subsection:

"(10) The Treasury shall limit the amount of its requisitions on the National Treasury for credits in respect of moneys accruing to it in terms [of section 155(2)(c)] of the Constitution as a charge against the National Revenue Account, to amounts necessary to defray its current expenditure, and the National Treasury shall grant credits for such amounts."

Amendment of section 11 of Act 1 of 1994

5. Section 11 of the Principal Act is hereby amended as follows -

"11. (1) An account in respect of Revenue may only be opened on written authority of the Treasury at a bank and where an account has been so opened, the relevant bank, subject to section [157(2)] 230(1) of the Constitution, shall not allow the account to be overdrawn."

Amendment of section 14 of Act 1 of 1994

6. Section 14 of the principal Act is hereby amended as follows -

- (a) by the addition of the following subsection:

"(3A) As soon as practicable after the accounts in respect of any financial year have been closed, but in any case within five months after the close of a financial year, the principal receiver of revenue shall prepare statements of the other account referred to in section 3(2)(b)."

- (b) by the substitution for subsection (4) of the following subsection:

"(4) The treasury shall within the period referred to in subsections (3) and (3A), also prepare statements, in support of the Revenue Account in respect of the financial year in question, of the receipts under the various headings shown in the estimates of revenue and of the transfers from the Exchequer Account of each of the votes shown in any appropriation Act for that year."

- (c) by the substitution of subsection (5) of the following subsection:

- (c) geag word by wet bewillig te wees, [as wat ingevolge artikel (3) aangevra is, uit die Skatkisrekening na die Betaalmeester-generaalrekening laat oorbetal.]

5 as wat ingevolge artikel (3) aangevra is, uit die Skatkisrekening na die Betaalmeester-generaalrekening laat oordra.”.

- (b) deur subartikel (10) deur die volgende subartikel te vervang:

10 “(10) Die Tesourie beperk die bedrag van sy aanvrae om krediete by die Nasionale Tesourie ten opsigte van geld wat hom kragtens [artikel 155(2)(c)] van die Grondwet ten laste van die Nasionale Inkomsterekening toeval, tot bedrae wat noodsaaklik is om sy lopende uitgawes te bestry, en die Nasionale Tesourie verleen krediete vir sodanige bedrae.”.

15 **Wysiging van artikel 11 van Wet 1 van 1994**

5. Artikel 11 van die Hoofwet is hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

20 “11. (1) ‘n Rekening ten opsigte van Inkomste mag slegs met die skriftelike magtiging van die Tesourie by ‘n bank geopen word, en waar ‘n rekening aldus geopen is, laat die betrokke bank, behoudens artikel [157(2)] 230(1) van die Grondwet, nie ‘n oortrekking op so ‘n rekening toe nie.”.

25 **Wysiging van artikel 14 van Wet 1 van 1994**

6. Artikel 14 van die Hoofwet word hierby gewysig soos volg -

- 30 (a) deur die volgende subartikel by te voeg -

“(3A) So gou doenlik nadat die rekenings te opsigte van ‘n boekjaar afgesluit is, maar in elk geval binne vyf maande na die einde van ‘n boekjaar, moet die Hoofontvanger van Inkomste state opstel van die ander rekening bedoel in artikel 3(2)(b).”.

- (b) deur subartikel (4) deur die volgende subartikel te vervang:

40 “(4) Die Tesourie moet ook binne die tydperk bedoel in subartikels (3) en (3A), en ter staving van die Inkomsterekening ten opsigte van die betrokke boekjaar, state opstel van die ontvangste onder die verskillende hoofde wat in die beramings van inkomste aangetoon word, en van die oordragte uit die Skatkisrekening op rekening van elk van die begrotingsposte wat in ‘n Begrotingswet vir daardie jaar aangetoon word.”.

- 45 (c) deur subartikel (5) deur die volgende subartikel te vervang:

- “(5) The Treasury shall transmit statement referred to in subsection (3), (3A) and 4 to the Auditor General for examination as soon as they have been prepared.”.

Amendment of section 17 of Act 1 of 1994

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7. Section 17 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

“17. (1) The Treasury may notwithstanding the provisions of section 16 charge a person who is not an accounting officer with the responsibility of accounting for -

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(a) State moneys received and paid out by that person;

15

(b) State property acquired, received, kept or disposed of by that person, [in connection with a trading and related account, established under section 12(1), or a particular portion of a vote whereof accounts are kept separately.]

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in connection with a trading and related account, established under section 12(1), or a particular portion of a vote whereof accounts are kept separately.”.

Amendment of section 18 of Act 1 of 1994

25

8. Section 18 of the principal Act is hereby amended -

(a) by the substitution for subsection (1) of the following subsection:

“18. (1) Subject to the provisions of this Act and any other law, the Treasury shall have the power to -

30

(a) give guidance in, and exercise control over, State moneys and other State property to bring about the systematic and orderly management thereof and to promote efficiency and economy in the utilisation thereof;

35

(b) direct that such expenditure charged against the Revenue Account, as it may determine, shall not be incurred without its approval having been obtained;

40

- “(5) Sodra die state bedoel in subartikels (3), (3A) en (4) opgestel is, moet die Tesourie hulle aan die Ouditeur-generaal vir ondersoek deurstuur.”.

Wysiging van artikel 17 van Wet 1 van 1994

7. Artikel 17 van die Hoofwet is hierby gewysig deur die subartikel (1) deur die volgende subartikel te vervang:

“17. (1) Die Tesourie kan ondanks die bepalings van artikel 16 iemand wat nie ‘n rekenpligtige beampte is nie belas met die verantwoording van -

(a) Staatsgeld wat deur daardie persoon ontvang en uitbetaal word;

(b) Staatsgoed wat deur daardie persoon verkry, ontvang, bewaar of oor beskik word, [in verband met ‘n bedryfs- en verwante rekening, ingestel kragtens artikel 12(1), of ‘n bepaalde gedeelte van ‘n begrotingspos waarvan afsonderlik boek gehou word.]

in verband met ‘n bedryfs- en verwante rekening, ingestel kragtens artikel 12(1), of ‘n bepaalde gedeelte van ‘n begrotingspos waarvan afsonderlik boek gehou word.”.

Wysiging van artikel 18 van Wet 1 van 1994

8. Artikel 18 van die Hoofwet is hierby gewysig -

(a) deur subartikel (1) deur die volgende subartikel te vervang:

“18. (1) Behoudens die bepalings van hierdie Wet en enige ander wet het die Tesourie die bevoegdheid om -

(a) leiding te gee in en beheer uit te oefen oor, Staatsgeld en ander Staatsgoed ten einde die sistematiese en ordelike bestuur daarvan te bewerkstellig en doeltreffendheid en besuiniging by die aanwending daarvan te bevorder;

(b) te gelas dat die uitgawes ten laste van die Inkomsterekening, wat hy bepaal, nie aangegaan mag word nie sonder dat sy goedkeuring verkry is;

- (c) approve fees or other charges or the rates, scales or tariffs of fees or other charges not fixed or capable of being fixed by or in terms of any law and relating to revenue accruing to or expenditure from the Revenue Fund, and to direct that no such fee or charge or rate, scale or tariff thereof shall be introduced before the approval of the Treasury has been obtained; 5
- (d) grant approval for the rendering of a free service; 10
- (e) grant approval for the write-off of a loss of State money and other State property; .
- (f) grant approval for the variation or cancellation of contracts to the detriment of the State; 15
- (g) require accounting officers to submit particular inputs in respect of budget matter to it, and in respect of such inputs - 20
 - (i) to analyse them and make recommendations thereabout to the responsible Member; 20
 - (ii) to make them or processed information thereof available to the National Treasury on its request; 25
- (h) require any accounting officer to submit to it information, returns, documents, explanations and motivations in regard to any matter affecting State moneys or other State property of the Province; 30
- (i) grant approval for the settlement of a claim by or against the Province or for the waiver of a claim by the Province; .
- (j) authorise or condone non-compliance by an accounting officer with an instruction or other written request, stipulation or condition of the Treasury in connection with any matter; 35
- (k) investigate, and inspect systems for the control over, and administration of State moneys and other State property of the Province and prescribe additional systems, other than those referred to in section 13; 40
- (l) determine against which vote or subdivision thereof expenditure on a service should be charged; 45

- 5
- (c) gelde of ander vorderings of die koerse, skale of tariewe van geld of ander vorderings wat nie by wet bepaal is of bepaal kan word nie en wat betrekking het op inkomste wat die Inkomstefonds toeval of op uitgawes daaruit, goed te keur en te gelas dat geen sodanige gelde of vorderings of koers, skaal of tarief daarvan in werking gestel word nie voordat die Tesourie se goedkeuring verkry is;
- 10
- (d) goedkeuring te verleen vir die lewering van 'n gratis diens;
- (e) goedkeuring te verleen vir afskrywing van 'n verlies van Staatsgeld en ander Staatsgoed;
- 15
- (f) goedkeuring te verleen dat kontrakte tot die nadeel van die Staat gewysig of opgesê word;
- (g) te eis dat rekenpligtige beamptes bepaalde insette ten opsigte van begrotingsaangeleenthede aan hom voorlê en sulke insette -
- 20
- (i) ontleed en aanbevelings daaroor aan die verantwoordelike Lid doen;
- (ii) of verwerkings daarvan aan die Nasionale Tesourie op versoek beskikbaar stel;
- 25
- (h) te eis dat 'n rekenpligtige beampte inligting, opgawes, stukke, verduidelikings en motiverings met betrekking tot enige aangeleentheid wat Staatsgeld of ander Staatsgoed van die Provinsie raak aan hom voorlê;
- 30
- (i) goedkeuring te verleen vir die skikking van 'n eis deur of teen die Provinsie of vir die afstanddoening van 'n eis deur die Provinsie;
- 35
- (j) nie-nakoming, deur 'n rekenpligtige beampte, van 'n instruksie of ander geskrewe versoek, bepaling of voorwaarde van die Tesourie in verband met die een of ander aangeleentheid te magtig of te kondoneer;
- 40
- (k) stelsels vir die beheer oor, en bestuur van Staatsgeld en ander Staatsgoed van die provinsie te ondersoek, te inspekteer en bykomende stelsels, ander dan die bedoel in artikel 13 voor te skryf;
- 45
- (l) te bepaal watter begrotingspos of onderindeling daarvan met 'n uitgawe aan 'n diens belas moet word;

- (m) determine the terms and conditions on which Revenue due to the Province may be paid and on which State moneys of the Province may be disbursed;

5
- (n) approve remissions, as an act of grace, of moneys due to the Province;

10
- (o) approve refunds of Revenue;

15
- (p) approve payments, as an act of grace, from State money of the Province;

20
- (q) approve gifts of State moneys of the Province and other movable State property of the Province or the acceptance of gifts to the Province;

25
- (r) approve the alienation, letting or other disposal of movable State property of the Province;

30
- (s) afford guidance in the handling of and exercise control over all trust money and trust property temporarily deposited or left in the care of an accounting officer or other person in the service of the Province;

35
- (t) give guidance in the application of norms and standards prescribed by the National Treasury in respect of improvements to immovable property financed in full or in part from the Revenue Fund;

40
- (u) approve acceptance of sponsorships to the Province
[Provided that when the amount involved in any case contemplated in paragraph (n), (o), (p), or (q), other than any such case in connection with movable State property, exceeds R100 000 or relates to a tax, other duty or impost by law, such remission, refund, payment or gift shall not be made unless moneys for the purpose have been appropriated by the provincial legislature: Provided further that if, in the opinion of the Provincial Treasury, the circumstances connected with the payment of any such tax, other duty or impost justify a refund as an act of grace of the whole or a portion of the amount in question, the Treasury may approve such refund to an amount, not exceeding R100 000 as a charge against the vote concerned.]

40

- (m) die terme te bepaal waarop Inkomste wat aan die Provinsie verskuldig is, betaal kan word, en die voorwaardes te bepaal waarop Staatsgeld van die provinsie bestee kan word;
- (n) goedkeuring te verleen dat geld wat aan die Provinsie verskuldig is, by wyse van grasia kwytsgekeld word;
- (o) terugbetalings van Inkomste aan die Provinsie by wyse van grasia goed te keur;
- (p) betalings uit Staatsgeld van die Provinsie by wyse van grasia goed te keur;
- (q) goedkeuring te verleen dat skenkings van Staatsgeld van die Provinsie en ander roerende Staatsgoed van die Provinsie gedoen kan word of dat skenkings aan die Provinsie ontvang kan word;
- (r) goedkeuring te verleen vir die vervreemding of verhuring van of die ander beskikking oor roerende Staatsgoed van die Provinsie;
- (s) leiding te gee in die hantering van en beheer uit te oefen oor alle trustgeld en trustgoed wat tydelik by 'n rekenpligtige beampte of ander persoon in diens van die Provinsie gedeponeer of gelaat is;
- (t) leiding te gee by die toepassing van norme en standaarde deur die Nasionale Tesourie voorgeskryf ten opsigte van verbeterings aan onroerende eiendom wat geheel of gedeeltelik uit die Inkomstefonds gefinansier word;
- (u) goedkeuring te verleen dat borgskappe aan die Provinsie ontvang kan word: **[Met dien verstande dat wanneer die bedrag betrokke by 'n geval beoog in paragraaf (n), (o), (p) of (q), uitgesonderd so 'n geval in verband met roerende Staatsgoed, R100 000 oorskry, of betrekking het op 'n belastingk, ander reg of heffing wat by wet opgelê is, sodanige kwytskelding, terugbetaling, betaling of skenking nie gedoen word nie tensy geld vir dié doel deur die Provinsiale wetgewende gesag bewillig is: Met dien verstande voorts dat indien die omstandighede verbonde aan die betaling van so 'n belasting, ander reg of heffing na die oordeel van die Tesourie 'n terugbetaling by wyse van grasia van die geheel of 'n gedeelte van die betrokke bedrag regverdig, die Tesourie sodanige terugbetaling tot hoogstens R100 000 as 'n las teen die betrokke begrotingspos kan goedkeur.]**

Provided that when the amount involved in any case contemplated in paragraph (n), (o), (p) or (q) other than any such case in connection with movable State property, exceeds R100 000 or relates to tax, other duty or impost by law, such remission, refund, payment or gift shall not be made unless moneys for the purpose have been appropriated by the provincial legislature: Provided further that if, in the opinion of the Treasury, the circumstances connected with the payment of such tax, other duty or impost justify a refund as an act of grace of the whole or portion of the amount in question, the Treasury may approve such refund to an amount, not exceeding R100 000 as a charge against the vote concerned."

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(b) by the substitution for subsection 4 of the following subsection:

"(4) Where a voucher or other proof of receipt or payment is in any way defective or has been lost or destroyed and -

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(a) the Treasury in the case of accounts of accounting officers and other persons in the service of the province;

(b) subject to the provisions of any other law, the executive authority of a statutory body, in the case of such accounts of such statutory body, **[is satisfied with the explanation of the responsible person, the Treasury, or the executive authority of a statutory body, as the case may be, may make an order dispensing with the production of a voucher or such other proof or may make such other order as may appear just in the circumstances.]**

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is satisfied with the explanation of the responsible person, the Treasury, or the executive authority of a statutory body, as the case may be, may make an order dispensing with the production of a voucher or such other proof or may make such other order as may appear just in the circumstances."

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Amendment of section 20 of Act 1 of 1994

9. Section 20 of the Principal Act is hereby amended by the substitution for subsection (5) of the following subsection :

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5 Met dien verstande dat wanneer die bedrag betrokke by 'n geval beoog in
paragraaf (n), (o), (p) of (q), uitgesonderd so 'n geval in verband met
roerende Staatsgoed, R100 000 oorskry, of betrekking het op 'n belasting,
10 ander reg of heffing wat by wet opgelê is, sodanige kwytskelding,
terugbetaling, betaling of skenking nie gedoen word nie tensy geld vir dié
doel deur die Provinsiale wetgewende gesag bewillig is: Met dien verstande
voorts dat indien die omstandighede verbonde aan die betaling van so 'n
belasting, ander reg of heffing na die oordeel van die Tesourie 'n
terugbetaling by wyse van gracie van die geheel of 'n gedeelte van die
betrokke bedrag regverdig, die Tesourie sodanige terugbetaling tot hoogstens
R100 000 as 'n las teen die betrokke begrotingspos kan goedkeur."

(b) deur subartikel (4) deur die volgende subartikel te vervang:

15 "(4) Waar 'n bewysstuk of ander bewys van ontvangste of betaling in enige opsig
gebrekig, verloor of vernietig is en -

20 (a) die Tesourie in die geval van rekenings van rekenpligtige beamptes
en ander persone in diens van die provinsie;

25 (b) behoudens die bepalings van enige ander wet, die uitvoerende
bestuur van 'n statutêre liggaam, in die geval van rekenings van
sodanige statutêre liggaam, [genoeë neem met die verduideliking
van die verantwoordelike persoon, kan die Tesourie, of die
30 uitvoerende bestuur van 'n statutêre liggaam, na gelang van die
geval, 'n bevel gee waarby van die voorlegging van 'n bewysstuk
of sodanige ander bewys afgesien word of 'n ander bevel gee wat
in die omstandighede billik is.]

35 Genoeë neem met die verduideliking van die verantwoordelike persoon, kan
die Tesourie, of die uitvoerende bestuur van 'n statutêre liggaam, na gelang
van die geval, 'n bevel gee waarby van die voorlegging van 'n bewysstuk of
sodanige ander bewys afgesien word of 'n ander bevel gee wat in die
omstandighede billik is."

Wysiging van artikel 20 van Wet 1 van 1994

40 9. Artikel 20 van die Hoofwet word hierby gewysig deur subartikel (5) van die Engelse teks
deur die volgende subartikel te vervang:

- "(5) Unauthorized expenditure referred to in subsection (4) or any part thereof determined by the provincial legislature shall not form a charge against a fund or account concerned until it has been authorized, validated or made available in accordance with the normal budgetary procedure applicable to the fund or account concerned: Provided that any unauthorized expenditure which has not been authorized or validated shall [not] be recovered from the accounting officer if he cannot or is unwilling to recover the amount concerned from the beneficiary or the person responsible for the unauthorized expenditure." 5

Amendment of section 21 of Act 1 of 1994 10

10. Section 21 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

- "21. (1) If a person who is or was in the employ of the Province and caused the Province a loss or damage because he - 15
- (a) failed to collect State moneys for the collection of which he is or was responsible; 20
 - (b) is or was responsible for an irregular payment of State moneys or for a payment of such moneys not supported by a proper voucher; 25
 - (c) is or was responsible for fruitless expenditure of State moneys due to an omission to carry out his duties; 30
 - (d) is or was responsible for a deficiency in, or for the destruction of, or damage to State moneys, stamps, face-value documents and forms having a potential value, securities, equipment, stores or any other State property; 35
 - (e) due to an omission to carry out his duties or in any other manner, is or was responsible for a claim against the Province, [the accounting officer concerned or the holder of a post designated by the Treasury shall determine the amount of such loss or damage or the amount necessary to replace State property in which there is a deficiency or which was destroyed, as prescribed by the Instructions and, subject to the provisions of subsection (5), order, by notice in writing, the said person to pay to him, within thirty days from the date of such notice, the amount so determined.] 40

“5) Unauthorized expenditure referred to in subsection (4) or any part thereof determined by the provincial legislature shall not form a charge against a fund or account concerned until it has been authorized, validated or made available in accordance with the normal budgetary procedure applicable to the fund or account concerned: Provided that any unauthorized expenditure which has not been authorized or validated shall [not] be recovered from the accounting officer if he cannot or is unwilling to recover the amount concerned from the beneficiary or the person responsible for the unauthorized expenditure.”.

10 Wysiging van artikel 21 van Wet 1 van 1994

10. Artikel 21 van die Hoofwet is hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“21. (1) Indien iemand wat in diens van die Provinsie is of was en die Provinsie ‘n verlies of skade berokken het deurdat hy -

(a) versuim het om Staatsgeld vir die invordering waarvan hy verantwoordelik is of was, in te vorder;

(b) vir ‘n onreëlmatige uitbetaling van Staatsgeld of vir ‘n uitbetaling van sodanige geld wat nie deur ‘n behoorlike bewysstuk gestaaf word nie, verantwoordelik is of was;

(c) weens versuim om sy pligte uit te voer, vir ‘n vrugtelose uitgawe van Staatsgeld verantwoordelik is of was;

(d) vir ‘n tekort in, of ‘n vernietiging of beskadiging van Staatsgeld, seëls, sigwaardestukke en vorms wat ‘n potensiële waarde het, sekuriteite, uitrusting, voorrade of ander Staatsgoed verantwoordelik is of was;

(e) weens versuim om sy pligte uit te voer of op enige ander wyse, vir ‘n eis teen die Provinsie verantwoordelik is of was, [moet die betrokke rekenpligtige beampte, of die bekleër van ‘n pos deur die Tesourie aangewys, die bedrag van sodanige verlies of skade of die bedrag ter vervanging van die Staatsgoed waarin daar die tekort is of wat vernietig is, soos by die Instruksies voorgeskryf, vasstel en, behoudens die bepalings van subartikel (5), genoemde persoon by skriftelike kennisgewing gelas om die bedrag wat aldus vasgestel is, binne dertig dae vanaf die datum van die kennisgewing aan hom te betaal.]

the accounting officer concerned or the holder of a post designated by the Treasury shall determine the amount of such loss or damage or the amount necessary to replace State property in which there is a deficiency or which was destroyed, as prescribed by the Instructions and, subject to the provisions of subsection (5), order, by notice in writing, the said person to pay to him, within thirty days from the date of such notice, the amount so determined."

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Amendment of section 22 of Act 1 of 1994

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11. Section 22 of the Principal Act is hereby amended as follows -

(a) by substituting for subsection (1) of the following subsection:

"22. (1) If a responsible Member in the Executive Council and, if he is not the member of the Executive Council responsible for financial affairs, also the member of the Executive Council responsible for financial affairs, is convinced that the provisions of subsection (3) have been complied with, the said responsible Member, with the concurrence of the member of the Executive Council responsible for financial affairs, if he is not such responsible Member, and after the provisions of section [157(3)] 218 of the Constitution have been complied with, may, from time to time, subject to the conditions of subsection (2) and the conditions which he may with the concurrence of the member of the Executive Council responsible for financial affairs, if he is not such responsible Member, determine, including the waiver of such legal exception as he may deem fit, furnish a guarantee in respect of the financial obligations arising from a loan granted or to be granted by a local government or by a board or body established by or under any law, hereinafter referred to as a body corporate, situated within the Province."

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(b) by substituting for subsection (6) of the following subsection:

"(6) Notwithstanding anything to the contrary in this Act or any other law, a guarantee by a Province in respect of the financial obligations arising from a loan shall be furnished only in terms of this section and subject to the provisions of section [157(3)] 218 of the Constitution."

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Insertion of section 26A in Act 1 of 1994

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12. The following section is hereby inserted in the Principal Act after section 26:

5 moet die betrokke rekenpligtige beampte, of die bekleër van 'n pos deur die
Tesourie aangewys, die bedrag van sodanige verlies of skade of die bedrag
ter vervanging van die Staatsgoed waarin daar die tekort is of wat vernietig
is, soos by die Instruksies voorgeskryf, vasstel en, behoudens die bepalings
van subartikel (5), genoemde persoon by skriftelike kennisgewing gelas om
die bedrag wat aldus vasgestel is, binne dertig dae vanaf die datum van die
kennisgewing aan hom te betaal.”.

10 Wysiging van artikel 22 van Wet 1 van 1994

11. Artikel 22 van die Hoofwet word hierby gewysig -

(a) deur subartikel (1) deur die volgende subartikel te vervang:

15 “22. (1) Indien 'n verantwoordelike Lid in die Uitvoerende Raad en, mits hy
nie die lid van die Uitvoerende Raad verantwoordelik vir finansiële
aangeleenthede is nie, asook die lid van die Uitvoerende Raad
verantwoordelik vir finansiële aangeleenthede oortuig is dat daar
20 voldoen is aan die bepalings van subartikel (3) kan die genoemde
verantwoordelike Lid met die instemming van die lid van die
Uitvoerende Raad verantwoordelik vir finansiële aangeleenthede,
indien hy nie sodanige Lid is nie, en nadat aan die bepalings van
artikel [157(3)] 218 van die Grondwet voldoen is, van tyd tot tyd,
25 onderworpe aan die voorwaardes van subartikel (3) en die
voorwaardes wat hy, met die instemming van die Lid van die
Uitvoerende Raad verantwoordelik vir Finansiële Aangeleenthede
indien hy nie sodanige verantwoordelike Lid is nie bepaal, waarby
ingesluit word dat sodanige geregtelike eksepsie as wat hy toepaslik
mag vind, verkry kan word, 'n waarborg verskaf vir finansiële
30 verpligtinge voortspruitend uit 'n lening toegestaan of 'n lening wat
toegestaan sal word deur 'n plaaslike regering of deur 'n raad of deur
'n liggaam wat kragtens 'n wet ingestel is, hierna verwys as 'n
korporatiewe liggaam, geleë binne die Provinsie.

35 (b) deur subartikel (6) deur die volgende subartikel te vervang:

“(6) Ondanks enige teenstrydige bepaling in hierdie Wet of enige ander wet,
word 'n waarborg deur die Provinsie in verband met die finansiële
verpligtinge voortspruitend uit 'n lening, slegs verskaf kragtens hierdie
40 artikel en die bepalings van artikel [157(3)] 218 van die Grondwet.”.

Invoeging van Artikel 26A in Wet 1 van 1994

12. Die volgende artikel word hierby in die Hoofwet na artikel 26 ingevoeg:

"Amendment of Schedule

26A. The Premier may amend the Schedule by proclamation in the *Provincial Gazette*, which amendment, if he or she deems it necessary, may be effected retrospectively."

Insertion of Schedule in Act 1 of 1994

13. The following Schedule is hereby inserted in the Principal Act after section 27:

"SCHEDULE

DEPARTMENTS AND HEADS OF DEPARTMENT

<u>COLUMN I</u>	<u>COLUMN II</u>	
<u>Department of Education</u>	<u>Head: Education</u>	5
<u>Department of Environmental Affairs and Tourism</u>	<u>Head: Environmental Affairs and Tourism</u>	20
<u>Department of Finance, Expenditure and Economic Affairs</u>	<u>Head: Finance, Expenditure and Economic Affairs</u>	25
<u>Department of Health</u>	<u>Head: Health</u>	30
<u>Department of Local Government and Housing</u>	<u>Head: Local Government and Housing</u>	35
<u>Department of Public Works, Roads and Transport</u>	<u>Head: Public Works, Roads and Transport</u>	40
<u>Department of Safety and Security</u>	<u>Head: Safety and Security</u>	45
<u>Department of Social Welfare</u>	<u>Head: Social Welfare</u>	
<u>Department of Sport, Culture, Science And Technology</u>	<u>Head: Sport, Culture, Science and Technology</u>	
<u>Office of the Premier</u>	<u>Head: Office of the Premier"</u>	

Short title

14. This Act shall be called the Exchequer Amendment Act, 1998.

“Wysiging van Bylae

26A. Die Premier kan die Bylae by proklamasie in die *Provinsiale Koerant* wysig, welke wysiging, indien hy of sy dit nodig ag, retrospektiewelik mag geskied.”.

Invoeging van Bylae in Wet 1 van 1994

13. Die volgende Bylae 1 word hierby in die Hoofwet na artikel 27 ingevoeg:

“BYLAE

DEPARTEMENTE EN DEPARTEMENTSHOOFDE

KOLOM I

KOLOM II

Departement van Finansies, Uitgawe en
Ekonomiese Sake

Hoof: Finansies, Uitgawe en Ekonomiese
Sake

Departement van Gesondheid

Hoof: Gesondheid

Departement van Landbou

Hoof: Landbou

Departement van Omgewingsake en Toerisme

Hoof: Omgewingsake en Toerisme

Departement van Onderwys

Hoof: Onderwys

Departement van Openbare Werke, Paaie en
Vervoer

Hoof: Openbare Werke, Paaie en Vervoer

Departement van Plaaslike Regering en
Behuising

Hoof: Plaaslike Regering en Behuising

Departement van Sport, Kultuur, Wetenskap
en Tegnologie

Hoof: Sport, Kultuur, Wetenskap en
Tegnologie

Departement van Veiligheid en Sekuriteit

Hoof: Veiligheid en Sekuriteit

Departement van Volkswelsyn

Hoof: Volkswelsyn

Kantoor van die Premier

Hoof: Kantoor van die Premier”.

Kort titel en inwerkingtreding

14. Hierdie Wet heet die Skatkiswysigingswet, 1998.

PROVINCIAL GAZETTE

(Published every Friday)

All correspondence, advertisements, etc. must be addressed to the Officer in charge of the Provincial Gazette, P.O. Box 517, Bloemfontein. Free Voucher copies of the Provincial Gazette or cuttings of advertisements are NOT supplied. If copies of the Provincial Gazette are required, R2,70 must be sent for each copy.

Subscription Rates (payable in advance)

The subscription fee for the Provincial Gazette (including all Extraordinary Provincial Gazettes) are as follows:

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Price per single copy (post free)	R 4,70

Stamps are not accepted

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All advertisements must reach the Officer in Charge of the Provincial Gazette **not later than 12:00, seven working days** prior to the publication of the Gazette. Advertisements received after that time will be held over for publication in the issue of the following week, or if desired by the advertiser, will be inserted in the current issue as a "Late Advertisement". In such case the advertisement must be delivered to the Officer in Charge **not later than 10:30 on the Thursday** of the week preceding the publication of the Gazette and double rate will be charged for that advertisement.

A "Late Advertisement" will not be inserted as such without definite instructions from the advertiser.

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Notices required by Law to be inserted in the Provincial Gazette: R2,00 per centimeter or portion thereof, single column.

Advertisement fees are payable in advance to the Officer in charge of the Provincial Gazette, P.O. Box 517, Bloemfontein, 9300.

Printed and published by the Free State Provincial Administration

PROVINSIALE KOERANT

(Verskyn elke Vrydag)

Alle korrespondensie, advertensies, ens. moet aan die Beampte Belas met die Provinsiale Koerant, Posbus 517, Bloemfontein, geadresseer word. Gratis eksemplare van die Provinsiale Koerant of uitknipsels van advertensies word NIE verskaf nie. Indien eksemplare van die Provinsiale Koerant verlang word, moet R2,70 vir elke eksemplaar gestuur word.

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Die intekengeld vir die Provinsiale Koerant (insluitend alle Buitengewone Provinsiale Koerante) is soos volg:

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Jaarliks (posvry)	R 245,00
Prys per los eksemplaar (posvry)	R 4,70

Seëls word nie aanvaar nie.

Sluitingstyd vir die Aannee van Kopie

Alle advertensies moet die Beampte Belas met die Provinsiale Koerant bereik nie later nie as **12:00 sewe werksdae** voordat die Koerant uitgegee word. Advertensies wat na daardie tyd ontvang word, word oorgehou vir publikasie in die uitgawe van die volgende week, of as die adverteerder dit verlang, sal dit in die Koerant wat op die pers is as 'n "Laat Advertensie" geplaas word. In sulke gevalle moet die advertensie aan die Beampte oorhandig word **nie later nie as 10:30 op die Donderdag** van die week voordat die Koerant gepubliseer word en dubbeltarief sal vir dié advertensie gevra word.

'n "Laat Advertensie" sal nie sonder definitiewe instruksies van die Adverteerder as sodanige geplaas word nie.

Advertensietariewe

Kennisgewings wat volgens Wet in die Provinsiale Koerant geplaas moet word: R2,00 per sentimeter of deel daarvan, enkelkolom.

Advertensiegelde is vooruitbetaalbaar aan die Beampte belas met die Provinsiale Koerant, Posbus 517, Bloemfontein 9300.

Gedruk en uitgegee deur die Vrystaatse Provinsiale Administrasie