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All Proclamations, Government and General Notices published for the first time, are indicated by a * in the left-hand upper corner.

Alle Proklamasies, Goewerments- en Algemene Kennisgewings, wat vir die eerste maal gepubliseer word, is in die linker-bohoek met 'n * gemerk.

GOVERNMENT NOTICE.

The following Government Notice is published for general information:—

DEPARTMENT OF EDUCATION, ARTS AND SCIENCE.

* No. 2202.] [23 November 1956.

It is hereby notified for general information that the Honourable the Minister of Education, Arts and Science has been pleased to approve, in terms of the powers vested in him by section *twenty-eight* of the Universities Act, 1955 (Act No. 61 of 1955), of the following regulations with effect from 23rd November, 1956.

REGULATIONS FRAMED IN TERMS OF SECTION TWENTY-EIGHT OF THE UNIVERSITIES ACT, 1955 (ACT NO. 61 OF 1955).

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- Part I.—General definitions.
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PART I.

GENERAL DEFINITIONS.

1. In these regulations, unless the context indicates otherwise—

- “the Act” means the Universities Act, 1955;
“approved” means approved by the Minister;
“Department” means the Department of Education, Arts and Science;
“Secretary” means the Secretary for Education, Arts and Science;
“section” means a section of the Act;
“subsidy” means grants-in-aid, and any expression to which a meaning has been assigned by the Act bears that meaning.

PART II.

GRANTS-IN-AID.

Definitions.

2. In this Part, unless inconsistent with the context—

- “course of study” means a qualifying course in one subject of study for one academic year as prescribed by a university in its regulations for a degree, diploma or certificate; provided that where a course of study lasts less than a full academic year but not less than half an academic year it shall count as a half-course only;
“donations” include bequests;

GOEWERMENSKENNISGEWING.

Onderstaande Goewermentskennisgewing word vir algemene inligting gepubliseer:—

DEPARTEMENT VAN ONDERWYS, KUNS EN WETENSKAP.

* No. 2202.] [23 November 1956.

Hierby word vir algemene inligting bekendgemaak dat dit Sy Edele die Minister van Onderwys, Kuns en Wetenskap behaag het om, ingevolge die bevoegdheid hom verleen by artikel *agt-en-twintig* van die Wet op Universiteite, 1955 (Wet No. 61 van 1955), sy goedkeuring te heg aan onderstaande regulasies met ingang van 23 November 1956.

REGULASIES OPGESTEL INGEVOLGE ARTIKEL AGT-EN-TWINTIG VAN DIE WET OP UNIVERSITEITE, 1955 (WET NO. 61 VAN 1955).

INHOUD.

- Deel I.—Algemene omskrywings.
Deel II.—Hulptoelaes.
Deel III.—Staatsbeurse en studieleenings aan studente.
Deel IV.—Begrotings, finansiële state en verslae.

DEEL I.

ALGEMENE OMSKRYWINGS.

1. In hierdie regulasies, tensy uit die samehang anders blyk, beteken—

- „die Wet”, die Wet op Universiteite, 1955;
„goedgekeur”, goedgekeur deur die Minister;
„Departement”, die Departement van Onderwys, Kuns en Wetenskap;
„Sekretaris”, die Sekretaris van Onderwys, Kuns en Wetenskap;
„artikel”, ’n artikel van die Wet;
„subsidie”, hulptoelaes;
en het ’n uitdrukking waaraan ’n betekenis in die Wet geheg is, daardie betekenis.

DEEL II.

HULPTOELAES.

Omskrywings.

2. In hierdie deel, tensy onbestaanbaar met die samehang, beteken—

- „studiekursus”, ’n kwalifiserende kursus in een studievak vir een akademiese jaar soos deur ’n universiteit in sy regulasies vir ’n graad, diploma of sertifikaat voorgeskryf; met dien verstande dat waar ’n studiekursus korter as ’n volle akademiese jaar is maar nie korter as die helfte van ’n akademiese jaar is nie, dit slegs as ’n halfkursus tel;
„skenkings”, ook bemakings;

"full-time student" means—

- (a) a student reading for a degree, diploma or certificate, whose curriculum includes the minimum number of courses of study from among those listed in subsidy groups A, B and C, of Schedule II, required by the statutes or regulations of the university for the relevant degree, diploma, or certificate; or
- (b) a student reading for any degree, diploma or certificate or, where indicated, for the particular years of study for any degree, diploma, or certificate, recognised for subsidy groups D, E, F and G, listed in Schedule II;

"part-time student" means a student (other than a full-time student) taking two or more subsidy courses in subsidy groups A, B and C or two or more courses of study in subsidy groups D, E, F and G.

"standard salary scales" means salary scales approved by the Minister for grant-in-aid purposes;

"student" means a person—

- (a) who is registered for and is pursuing a course of study at a university and has obtained a matriculation certificate issued by the Matriculation Board or has in the opinion of the Matriculation Board satisfied the conditions of exemption from the matriculation examination and has obtained a certificate to that effect; or
- (b) who is registered for and is pursuing a diploma or a certificate course of study at a university and holds a Senior or School-leaving Certificate issued by the Department of Education, Arts and Science or the Joint Matriculation Board or by any of the Provinces.

Grants-in-aid.

3. Subject to the provisions of these regulations, grants-in-aid made by the Minister in terms of section *twenty-five* may be made in one or more of the following forms:—

- A. General purposes grant.
- B. Cost of living allowances grant.
- C. Initial equipment grant.
- D. Interest and redemption grant.
- E. Donation grant.
- F. Other grants as may be prescribed from time to time in terms of the said section *twenty-five*.

A. GENERAL PURPOSES GRANT.

4. A general purposes grant may be made to a university in respect of its annual recurrent expenditure associated with teaching and research up to and including the master's degree, and shall include—

- (a) a basic grant; and
- (b) a standard provision grant.

Basic Grant.

5. (a) The basic grant shall be calculated by multiplying the number of basic departments at the university concerned by the maximum notch of the standard salary scale of the professorial head of a department; provided that a council shall not be compelled to appoint a professor to the headship of any department so subsidised.

(b) For the purpose of this regulation only those basic departments enumerated in Schedule I shall be recognised for a basic grant; provided that no grant shall be paid to any university in respect of any basic department unless that department shall have been established with the approval of the Minister.

(c) At a date to be determined by the Secretary a return shall be furnished by the council which enumerates the recognised basic departments established and in existence at the university with the approval of the Minister.

"voltydse student"—

- (a) 'n student wat vir 'n graad, diploma of sertifikaat studeer en wie se leergang die minimum aantal studiekursusse uit dié in die lys onder subsidiegroepe A, B en C van Bylae II wat volgens die statute of regulasies van die universiteit vir die betrokke graad, diploma of sertifikaat vereis word, insluit; of
- (b) 'n student wat studeer vir 'n graad, diploma of sertifikaat of, waar aangedui, vir die besondere studiejare vir 'n graad, diploma of sertifikaat, wat vir subsidiegroepe D, E, F en G in die lys in Bylae II erken word;

"deeltydse student", 'n student (uitgesonderd 'n voltydse student) wat twee of meer studiekursusse onder subsidiegroepe A, B en C of twee of meer studiekursusse onder subsidiegroepe D, E, F en G neem;

"standaardsalarisskale", salarisskale wat deur die Minister vir hulptoeclae doeleindes goedgekeur is;

"student", iemand—

- (a) wat vir 'n studiekursus aan 'n universiteit geregistreer is en dit volg en 'n matrikulasie-sertifikaat deur die Matrikulasieraad uitgereik, verkry het of na die mening van die Matrikulasieraad aan die voorwaardes vir vrystelling van die matrikulasie-eksamen voldoen en 'n sertifikaat met dié strekking verkry het; of
- (b) wat vir 'n diploma- of 'n sertifikaatstudiekursus aan 'n universiteit geregistreer is en dit volg en in besit is van 'n senior of skoolleidendertifikaat wat deur die Departement van Onderwys, Kuns en Wetenskap of die Gemeenskaplike Matrikulasieraad of deur enigeen van die Provinsies uitgereik is.

Hulptoeclae.

3. Behoudens die bepalings van hierdie regulasies, kan hulptoeclae deur die Minister ingevolge artikel *vyf-en-twintig* in een of meer van die volgende vorms toegestaan word:—

- A. 'n Toekenning vir algemene doeleindes.
- B. 'n Toekenning vir lewenskostoelae.
- C. 'n Toekenning vir aanvanklike uitrusting.
- D. 'n Toekenning vir rente en delging.
- E. 'n Skenkingstoekenning.
- F. Ander toekennings wat van tyd tot tyd ingevolge genoemde artikel *vyf-en-twintig* voorgeskryf mag word.

A. TOEKENNING VIR ALGEMENE DOELEINDES.

4. 'n Toekenning vir algemene doeleindes kan aan 'n universiteit toegestaan word ten opsigte van sy jaarlikse wederkerende uitgawe in verband met onderrig en navorsing tot en met die magistergraad en omvat—

- (a) 'n basiese toekenning; en
- (b) 'n standaardbewilligingstoekenning.

Basiese toekenning.

5. (a) Die basiese toekenning word bereken deur die aantal basiese departemente aan die betrokke universiteit te vermenigvuldig met die maksimum kerf van die standaardsalarisskaal van die professoriale hoof van 'n departement; met dien verstande dat 'n raad nie verplig is om 'n professor as die hoof van 'n departement wat aldus gesubsidieer word, aan te stel nie.

(b) Vir die toepassing van hierdie regulasie word slegs die basiese departemente wat in Bylae I opgegee word, vir 'n basiese toekenning erken; met dien verstande dat geen toekenning aan 'n universiteit ten opsigte van 'n basiese departement betaal word nie, tensy daardie departement met die goedkeuring van die Minister gestig is.

(c) Op 'n datum wat deur die Sekretaris vasgestel word, moet 'n opgawe deur die raad verstrekk word waarin die erkende basiese departemente wat aan 'n universiteit met die goedkeuring van die Minister gestig is en bestaan, opgegee word.

Standard Provision Grant.

6. (1) The standard provision grant shall be equal to the standard provision less the standard fee income. The standard provision shall comprise the following components:—

- (a) Teaching needs in relation to student numbers;
- (b) administration;
- (c) libraries;
- (d) laboratories;
- (e) other annual recurrent expenditure.

(2) The courses of study under subsidy groups A, B and C listed in Schedule II, shall be referred to as recognised subsidy courses for the purpose of calculating component (a) of the standard provision; provided that no student included under any of the subsidy groups D, E, F and G listed in Schedule II, shall be included in any of the subsidy groups A, B and C.

(3) Component (a) of the standard provision shall be calculated in accordance with the following formulae for the said subsidy groups A, B and C, where N is the total number of recognised subsidy courses taken by all students in respect of each subsidy group:—

- (i) Group A: $\text{£}N \times \left(35 - \frac{4N}{1000}\right)$ provided that the minimum value for the factor $\left(35 - \frac{4N}{1000}\right)$ shall be 17.5.
- (ii) Group B: $\text{£}N \times \left(41 - \frac{4N}{1000}\right)$ provided that the minimum value for the factor $\left(41 - \frac{4N}{1000}\right)$ shall be 20.5.
- (iii) Group C: $\text{£}N \times \left(14 - \frac{4N}{1000}\right)$ provided that the minimum value for the factor $\left(14 - \frac{4N}{1000}\right)$ shall be 7.

Provided further that in the case of the University of Natal, the number of recognised subsidy courses given under the said subsidy groups A, B and C at Durban and Pietermaritzburg shall be calculated separately, and the standard provision for these groups for the university as a whole shall be the sum of the standard provision for the two centres calculated separately.

(4) Component (a) of the standard provision shall be calculated in accordance with the following formulae for the said subsidy groups D, E, F and G, where N is in each case the number of full-time students in each group:—

- (i) Group D: $\text{£}N \times \left(88 - \frac{4N}{1000}\right)$;
- (ii) Group E: $\text{£}N \times \left(70 - \frac{4N}{1000}\right)$;
- (iii) Group F: $\text{£}N \times \left(103 - \frac{4N}{1000}\right)$;
- (iv) Group G: $\text{£}N \times \left(103 - \frac{4N}{1000}\right)$.

(5) Component (b) of the standard provision shall be an amount equal to 12.5 per cent of the provision calculated for component (a) as determined in accordance with sub-regulations (3) and (4).

(6) Component (c) of the standard provision shall be calculated at the rate of £7 per registered full-time student or the equivalent of such full-time student as defined in sub-regulation (10).

(7) Component (d) of the standard provision shall be calculated at the rate of £15 per approved laboratory course listed in Schedule III, multiplied by the total number of full-time students registered in the laboratory-using department concerned and attending such courses.

(8) Component (e) of the standard provision shall be an amount equal to 25 per cent of the provision calculated for component (a) as determined in accordance with sub-regulations (3) and (4).

(9) The standard provision shall be equal to the sum of the amounts calculated in accordance with these regulations in respect of components (a), (b), (c), (d) and (e).

Standaardbewilligingstoekenning.

6. (1) Die Standaardbewilligingstoekenning is gelyk aan die standaardbewilliging min die standaardgelde-inkomste. Die standaardbewilliging omvat die volgende bestanddele:—

- (a) Onderrigbehoefte in verhouding tot studentetal;
- (b) administrasie;
- (c) biblioteke;
- (d) laboratoriums;
- (e) ander jaarlikse wederkerende uitgawe.

(2) Die studiekursusse onder subsidiegroepe A, B en C in die lys in Bylae II word erkende subsidiekursusse vir die doel van die berekening van bestanddeel (a) van die standaardbewilliging genoem; met dien verstande dat geen student wat onder enigeen van die subsidiegroepe D, E, F en G in die lys in Bylae II ingesluit is, in enigeen van die subsidiegroepe A, B en C ingesluit mag word nie.

(3) Bestanddeel (a) van die standaardbewilliging word bereken ooreenkomstig die volgende formules vir genoemde subsidiegroepe A, B en C, waar N die totale aantal erkende subsidiekursusse is wat deur alle studente ten opsigte van elke subsidiegroep geneem word:—

- (i) Groep A: $\text{£}N \times \left(35 - \frac{4N}{1000}\right)$ met dien verstande dat die waarde vir die faktor $\left(35 - \frac{4N}{1000}\right)$ minstens 17.5 moet wees.
- (ii) Groep B: $\text{£}N \times \left(41 - \frac{4N}{1000}\right)$ met dien verstande dat die waarde vir die faktor $\left(41 - \frac{4N}{1000}\right)$ minstens 20.5 moet wees.
- (iii) Groep C: $\text{£}N \times \left(14 - \frac{4N}{1000}\right)$ met dien verstande dat die waarde vir die faktor $\left(14 - \frac{4N}{1000}\right)$ minstens 7 moet wees.

Voorts met dien verstande dat in die geval van die Universiteit van Natal die aantal erkende subsidiekursusse wat onder genoemde subsidiegroepe A, B en C te Durban en Pietermaritzburg gegee word, afsonderlik bereken moet word, en die standaardbewilliging vir hierdie groepe vir die Universiteit in sy geheel die standaardbewilliging vir die twee sentrums afsonderlik bereken, is.

(4) Bestanddeel (a) van die standaardbewilliging word bereken ooreenkomstig die volgende formules vir genoemde subsidiegroepe D, E, F en G, waar N in elke geval die aantal volttydse studente in elke groep is:—

- (i) Groep D: $\text{£}N \times \left(88 - \frac{4N}{1000}\right)$;
- (ii) Groep E: $\text{£}N \times \left(70 - \frac{4N}{1000}\right)$;
- (iii) Groep F: $\text{£}N \times \left(103 - \frac{4N}{1000}\right)$;
- (iv) Groep G: $\text{£}N \times \left(103 - \frac{4N}{1000}\right)$.

(5) Bestanddeel (b) van die standaardbewilliging is 'n bedrag wat gelyk is aan 12.5 persent van die bewilliging bereken vir bestanddeel (a) soos vasgestel ooreenkomstig subregulasies (3) en (4).

(6) Bestanddeel (c) van die standaardbewilliging word bereken teen £7 per geregistreerde volttydse student of die ekwivalent van sodanige volttydse student soos omskryf in subregulasie (10).

(7) Bestanddeel (d) van die standaardbewilliging word bereken teen £15 per goedgekeurde laboratoriumkursus in die lys in Bylae III, vermenigvuldig met die totale aantal volttydse studente wat geregistreer is in die betrokke departement wat die laboratorium gebruik en wat sulke kursusse bywoon.

(8) Bestanddeel (e) van die standaardbewilliging is 'n bedrag wat gelyk is aan 25 persent van die bewilliging bereken vir bestanddeel (a) soos vasgestel ooreenkomstig die bepalinge van subregulasies (3) en (4).

(9) Die standaardbewilliging is gelyk aan die som van die bedrae bereken ooreenkomstig hierdie regulasies ten opsigte van bestanddele (a), (b), (c), (d) en (e).

(10) For the purpose of this regulation two part-time students shall be equivalent to one full-time student.

(11) For the purpose of this regulation the student enrolment figures to be used for determining a grant for any year shall be the student enrolment at a university on the first Tuesday of June in the preceding year.

(12) The standard fee income shall be an amount calculated as a percentage of the standard provision and this percentage shall be determined as follows:—

- (a) In the case of a university with not more than 1,000 full-time students, it shall be 20 per cent;
- (b) in the case of a university with 3,000 or more full-time students, it shall be 35 per cent;
- (c) in the case of a university with more than 1,000 but less than 3,000 full-time students, it shall be represented by the formula—

$$I = 20 \text{ per cent plus } \left(N - \frac{1000}{2000} \right) \times 15,$$

where N is the total number of full-time students and I is the percentage in respect of the standard fee income.

(13) (a) At a date to be determined by the Secretary, a return shall be furnished by the council based on the records of the student enrolment at the university showing the following particulars as at the first Tuesday of June in the academic year concerned:—

- (i) The total number of subsidy courses in each of the said subsidy groups A, B and C attended by students at the University;
- (ii) the total number of full-time students [including part-time students reduced to units of full-time students in terms of sub-regulation (10)] in each of the said subsidy groups D, E, F, and G;
- (iii) the total number of full-time students [including part-time students reduced to units of full-time students in terms of sub-regulation (10)];
- (iv) the total number of full-time students [including part-time students reduced to units of full-time students in terms of sub-regulation (10)] registered in the laboratory-using departments listed in Schedule III and attending such courses.

(b) Complete records of the particulars on which the standard provision grant has been calculated shall be kept in a readily available form and shall be available for inspection by any person duly authorised by the Secretary.

B. COST OF LIVING ALLOWANCES GRANT.

7. A cost of living allowances grant shall be made to a university equal to the amount of the expenditure incurred by it in the payment of cost of living allowances to members of its staff, excluding members of its hostel staff, at rates payable in the Public Service and subject to the conditions, *mutatis mutandis*, governing the payment of such allowances in the Public Service.

C. INITIAL EQUIPMENT GRANT.

8. A grant on the £1-for-£1 basis may be made to a university in respect of the essential initial equipment for a newly established department requiring laboratories; provided the establishment of such a department has been approved by the Minister.

D. INTEREST AND REDEMPTION.

9. An interest and redemption grant may be made to a university amounting to 40 per cent of the annual interest and redemption payable on—

- (a) a loan granted in terms of section twenty; or
- (b) a private loan for any purpose mentioned in paragraph (a), (b), (c) or (d) of section twenty; provided the raising of the loan and the conditions pertaining thereto have been approved by the Minister.

(10) Vir die toepassing van hierdie regulasie is twee deeltydse studente gelyk aan een voltydse student.

(11) Vir die toepassing van hierdie regulasie is die studente-inskrywingsyfers wat gebruik word vir die vasstelling van 'n toekenning vir enige jaar, die studente-inskrywing aan 'n universiteit op die eerste Dinsdag van Junie in die vorige jaar.

(12) Die standaardgelde-inkomste is 'n bedrag bereken as 'n persentasie van die standaardbewilliging en hierdie persentasie word soos volg vasgestel:—

- (a) In die geval van 'n universiteit met hoogstens 1,000 voltydse studente, is dit 20 persent;
- (b) in die geval van 'n universiteit met 3,000 of meer voltydse studente, is dit 35 persent;
- (c) in die geval van 'n universiteit met meer as 1,000 maar minder as 3,000 voltydse studente, word dit voorgestel deur die formule—

$$I = 20 \text{ persent plus } \left(N - \frac{1000}{2000} \right) \times 15,$$

waar N die totale aantal voltydse studente is en I die persentasie ten opsigte van die standaardgelde-inkomste.

(13) (a) Op 'n datum wat deur die Sekretaris vasgestel word, moet 'n opgawe deur die raad verstrekk word wat gebaseer is op die rekords van die studente-inskrywing aan die universiteit, waarin die volgende besonderhede soos op die eerste Dinsdag van Junie in die betrokke akademiese jaar opgegee moet word:—

- (i) Die totale aantal subsidie kursusse in elkeen van genoemde subsidiegroepe A, B en C, wat deur studente aan die universiteit bygewoon word;
- (ii) die totale aantal voltydse studente (insluitende deeltydse studente herlei tot eenhede van voltydse studente ooreenkomstig subregulasie (10) in elkeen van genoemde subsidiegroepe D, E, F en G;
- (iii) die totale aantal voltydse studente [insluitende deeltydse studente herlei tot eenhede van voltydse studente ooreenkomstig subregulasie (10)];
- (iv) die totale aantal voltydse studente [insluitende deeltydse studente herlei tot eenhede van voltydse studente ooreenkomstig subregulasie (10)] wat geregistreer is in die departemente in die lys in Bylae III wat die laboratorium gebruik, en wat sulke kursusse bywoon.

(b) Volledige rekords van die besonderhede waarop die standaardbewilligingstoekenning bereken is, moet in 'n geredelik beskikbare vorm gehou word en moet vir insae deur enige persoon wat behoorlik deur die Sekretaris daartoe gemagtig is, beskikbaar wees.

B. TOEKENNING VIR LEWENSKOSTETOELAES.

7. 'n Toekenning vir lewenskostetoelaes word aan 'n universiteit betaal wat gelyk is aan die bedrag van die uitgawe deur hom aangegaan in verband met die betaling van lewenskostetoelaes aan lede van sy personeel, uitgesonderd lede van sy koshuispersoneel, teen skale betaalbaar in die staatsdiens en behoudens die voorwaardes, *mutatis mutandis*, wat op die betaling van sulke toelaes in die staatsdiens van toepassing is.

C. TOEKENNING VIR AANVANKLIKE UITRUSTING.

8. 'n Toekenning op die £1-vir-£1-basis kan aan 'n universiteit betaal word ten opsigte van die noodsaaklike aanvanklike uitrusting vir 'n pas gestigte departement wat laboratoriums nodig het; mits die stigting van so 'n departement deur die Minister goedgekeur is.

D. RENTE EN DELGING.

9. 'n Toekenning vir rente en delging kan aan 'n universiteit betaal word ten bedrae van 40 persent van die jaarlikse rente en delging betaalbaar op—

- (a) 'n lening toegestaan ooreenkomstig artikel twintig; of
- (b) 'n private lening vir enige doel genoem in paragraaf (a), (b), (c) of (d), van artikel twintig, mits die sluiting van die lening en die voorwaardes in verband daarmee deur die Minister goedgekeur is.

E. DONATION GRANT.

10. (1) A council shall, as soon as possible after the coming into operation of these regulations, establish a Development Fund, which shall be under its control and through which all funds, becoming available for permanent assets during the year and not being Current, Replacement Reserve or Loan Funds, shall be channelled.

(2) A council shall furnish particulars of the transactions in the Development Fund at the end of each financial year in the form set out in Statement 3.D.6 of Schedule VII, which shall accompany its balance sheet and on which shall be indicated under section A of the said statement, all moneys donated or received during the year for recognised university purposes, the disposal of which is conditionally or unconditionally vested in the council, and under section B of the said statement all other moneys donated or received which cannot be shown under section A aforesaid.

(3) No money on which a subsidy has already been granted to a university by the State or money that has been received from a source subsidised by the State may be included under section A of the statement.

(4) A council may at any time transfer amounts from the fund to other funds under its control or otherwise dispose of them, bearing in mind the purpose for which the sums were granted.

(5) A donation grant may be made only in respect of money shown in section A of the statement and taken from the fund for the purpose of acquiring immovable property or for the erection or re-adaptation of buildings, and such grant shall be on the £1-for-£1 basis.

Grant-in-Aid to the University of South Africa.

11. The provisions of regulations 4, 5 and 6 shall not apply to the University of South Africa; instead, there shall be paid to that University an annual general purposes grant which shall be calculated on student fees, including registration fees, for the previous academic year in accordance with the following formula:—

- (a) On the first £16,000, £2 for every £1.
- (b) On the next £30,000, £1 for every £1.
- (c) On the balance 10s. for every £1.

Implied Conditions of Subsidy.

12. It shall be an implied condition of every grant to a university—

- (a) that a council shall transmit such reports, statements and returns, and shall keep such books and accounts as are required in terms of these regulations;
- (b) that the Secretary may before making payment of a grant require the council to satisfy him that any or all the conditions of the grant express or implied have been complied with;
- (c) that a grant may be paid by the Secretary in such instalments and at such intervals as he may in each case decide.

Endowment by Benefaction.

13. No faculty or any subdivision thereof, or department, shall be regarded as fully endowed by benefaction unless—

- (a) the endowment is of a permanent nature; and
- (b) the funds available from the endowment are sufficient to meet all salary payments in respect of such faculty, or subdivision of a faculty, or department, and all other expenditure directly incurred or to be incurred by such faculty, or subdivision of a faculty or department.

PART III.

STATE BURSARIES AND LOANS TO STUDENTS.

14. The Minister may, out of moneys voted annually by Parliament for the purpose, allot State bursaries to universities, excluding the University of South Africa and the University College of Fort Hare, in proportion to the number of their full-time students referred to in regulation 6 (11).

E. SKENKINGSTOEKENNING.

10. (1) 'n Raad moet, so spoedig moontlik na die inwerkingtreding van hierdie regulasies, 'n Ontwikkelingsfonds stig waarvoor hy beheer het en waardeur alle fondse wat gedurende die jaar vir vaste bates beskikbaar word en wat nie Lopende, Vervangingsreserwe- of Leningsfondse is nie, moet gaan.

(2) 'n Raad moet besonderhede verstrek van die transaksies in die Ontwikkelingsfonds aan die einde van elke boekjaar in die vorm uiteengesit in Staat 3.D.6. van Bylae VII, wat sy balansstaat moet vergesel en waarop daar onder afdeling A van genoemde staat, alle gelde opgegee moet word wat gedurende die jaar vir erkende universiteitsdoeleindes geskenk of ontvang is en waarvan die beskikingsbeheer voorwaardelik of onvoorwaardelik by die raad berus, en onder afdeling B van genoemde staat, alle ander gelde wat geskenk of ontvang is en wat nie onder genoemde afdeling A opgegee kan word nie.

(3) Geen geld waarop 'n subsidie reeds deur die staat aan 'n universiteit toegeken is of geld wat ontvang is uit 'n bron wat deur die staat gesubsidieer is, mag onder afdeling A van die staat ingesluit word nie.

(4) 'n Raad kan te eniger tyd bedrae uit die Fonds op ander fondse onder sy beheer oordra of op 'n ander wyse daarvoor beskik, met inagneming van die doel waarvoor die bedrae toegeken is.

(5) 'n Skenkingstoekenning kan betaal word slegs ten opsigte van geld opgegee in afdeling A van die staat en uit die Fonds geneem vir die doel van die verkryging van onroerende goed of vir die oprigting of herinrigting van geboue, en so 'n toekenning geskied op die £1-vir-£1 basis.

HULPTOELAE AAN DIE UNIVERSITEIT VAN SUID-AFRIKA.

11. Die bepalinge van regulasies 4, 5 en 6 is nie op die Universiteit van Suid-Afrika van toepassing nie; in plaas daarvan, word aan daardie universiteit 'n jaarlikse toekenning vir algemene doeleindes betaal wat bereken word op studentegelde, insluitende registrasiegelde vir die vorige akademiese jaar, ooreenkomstig die volgende formule:—

- (a) Op die eerste £16,000, £2 vir elke £1.
- (b) Op die volgende £30,000, £1 vir elke £1.
- (c) Op die res, 10s. vir elke £1.

VERONDERSTELDE VOORWAARDES VAN SUBSIDIE.

12. 'n Veronderstelde voorwaarde van elke toekenning aan 'n universiteit is—

- (a) dat 'n Raad die verslae, state en opgawes moet indien en die boeke en rekenings moet hou wat ingevolge hierdie regulasies vereis word;
- (b) dat voordat die Sekretaris 'n toekenning betaal, hy van die raad kan vereis om hom daarvan te oortuig dat enigeen van of al die voorwaardes van die toekenning, uitdruklik of veronderstel, nagekom is;
- (c) dat 'n toekenning deur die Sekretaris in paaiemente en met die tussenpose al na hy in elke geval beslis, betaal kan word.

SKENKINGSBEGIFTIGING.

13. Geen fakulteit of 'n onderafdeling daarvan, of departement word as ten volle deur skenking begiftig beskou nie, tensy—

- (a) die skenking van 'n permanente aard is; en
- (b) die fondse wat uit die skenking beskikbaar is, voldoende is om alle salarisbetalings ten opsigte van sodanige fakulteit, of onderafdeling van 'n fakulteit, of departement, en alle ander uitgawes wat regsstreeks deur sodanige fakulteit, of onderafdeling van 'n fakulteit, of departement aangegaan word of sal word, te dek.

DEEL III.

STAATSBEURSE EN -LENINGS AAN STUDENTE.

14. Die Minister kan uit gelde wat jaarliks deur die Parlement vir dié doel bewillig word, aan universiteite, uitgesonderd die Universiteit van Suid-Afrika en die Universiteitskollege van Fort Hare, staatsbeurse toestaan in verhouding tot die aantal van hulle voltydse studente genoem in regulasie 6 (11).

15. A State bursary shall be to the value of £50 per annum and, subject to the provisions of these regulations, may be awarded by a council to any student of the university following a course approved by the council.

16. An application for a State bursary shall be on a form prescribed by the council.

17. (1) No State bursary shall be awarded to a student—

- (a) who does not provide satisfactory proof of habits of application and, generally, of academic merit and good conduct; and
- (b) who is not in such need of financial assistance that without the State bursary he would not be able to pursue his studies.

(2) A State bursary may be awarded to the holder of a loan awarded in terms of regulation 22.

18. A council may at any time withdraw a State bursary on the ground—

- (a) that the conduct or academic performance of the holder is unsatisfactory; or
- (b) that the holder is no longer in need of financial assistance as provided in regulation 17 (1) (b).

19. Subject to the provisions of regulation 18, a State bursary may be continued to cover the normal length of the course approved by the council, provided the Minister continues to make the necessary funds available.

20. (1) A council shall administer the state bursaries allotted to the university.

(2) A council shall—

- (a) forward to the Secretary not later than the fifteenth day of April in each year a copy of the application form together with details in regard to each award of a bursary; and
- (b) at the end of each academic year submit a report to the Secretary on the academic performance and general conduct of the bursary holder.

LOANS TO STUDENTS.

21. The Minister may, out of moneys voted annually by Parliament for the purpose, make available to universities, excluding the University of South Africa, interest-free loans tenable at the pleasure of the Minister to enable them to award loans to students; provided that no such loans shall be awarded to students at the medical school of the University of Natal or to students at the University College of Fort Hare; and provided further that such interest-free loans shall be paid to the university only after the receipt by the Secretary from the university of a duly completed acknowledgement of debt in the form set out in Appendix B.

22. (1) Subject to the provisions of these regulations, and to such conditions as it may determine, a council may award a loan to any student of the university following a course approved by the council.

(2) The amount of a loan shall be determined by the council according to the financial needs of the student concerned; provided that no loan shall exceed £250 per annum.

23. The provisions of regulation 16 shall apply, *mutatis mutandis* to any application for a loan.

24. (1) No loan shall be awarded to a student—

- (a) who does not provide satisfactory proof of habits of application and, generally, of academic merit and good conduct; and
- (b) who is not in such need of financial assistance that without the loan he would not be able to pursue his studies;

provided that in awarding a loan, a council may attach special weight to the financial need of the applicant.

(2) A loan may be awarded to the holder of a state bursary.

25. (1) The holder of a loan shall not be required to pay interest on the loan during the period he is pursuing his studies as approved by the council.

15. 'n Staatsbeurs is ter waarde van £50 per jaar en kan, behoudens die bepalings van hierdie regulasies, deur 'n raad toegeken word aan 'n student van die universiteit wat 'n kursus volg wat deur die raad goedgekeur is.

16. 'n Aansoek om 'n staatsbeurs moet gedoen word op 'n vorm wat deur die raad voorgeskryf is.

17. (1) Geen staatsbeurs word toegeken nie aan 'n student—

- (a) wat nie bevredigende bewys lewer van gewoontes van toewyding en, in die algemeen van akademiese verdienstelikheid en goeie gedrag nie; en
- (b) wat nie geldelik so behoefte is nie dat hy nie sonder die staatsbeurs sy studies sal kan voortsit nie.

(2) 'n Staatsbeurs kan toegeken word aan die houer van 'n lening toegestaan ingevolge regulasie 22.

18. 'n Raad kan 'n staatsbeurs te eniger tyd intrek op grond daarvan—

- (a) dat die gedrag of akademiese prestasie van die houer onbevredigend is; of
- (b) dat die houer nie langer geldelik behoefte is soos bepaal in regulasie 17 (1) (b) nie.

19. Behoudens die bepalings van regulasie 18, kan 'n staatsbeurs voortgesit word om die normale termyn van die kursus goedgekeur deur die raad, te dek, mits die Minister voortgaan om die nodige fondse beskikbaar te stel.

20. (1) 'n Raad moet die staatsbeurse wat aan die universiteit toegestaan is, administreer.

(2) 'n Raad moet—

- (a) nie later nie as die vyftiende dag van April in elke jaar 'n kopie van die aansoekvorm tesame met besonderhede aangaande elke toekenning van 'n beurs, aan die Sekretaris stuur; en
- (b) aan die end van elke akademiese jaar 'n verslag oor die akademiese prestasie en algemene gedrag van die beurshouer by die Sekretaris indien.

LENINGS AAN STUDENTE.

21. Die Minister kan uit gelde wat jaarliks vir die doel deur die Parlement bewillig word, aan universiteite, uitgesonderd die Universiteit van Suid-Afrika, lenings waarvan gebruik gemaak kan word solank dit die Minister behaag, rentevry beskikbaar stel om hulle in staat te stel om lenings aan studente toe te ken; met dien verstande dat geen sodanige lenings aan studente aan die mediese skool van die Universiteit van Natal of aan studente aan die Universiteitskollege van Fort Hare toegeken mag word nie; met dien verstande voorts dat sulke rentevry lenings aan die universiteit betaal word slegs nadat die Sekretaris 'n behoorlik ingevulde skuldbewys in die vorm uiteengesit in Byvoegsel B, van die universiteit ontvang het.

22. (1) Behoudens die bepalings van hierdie regulasies en behoudens voorwaardes wat 'n raad kan stel, kan hy 'n lening toeken aan 'n student van die universiteit wat 'n kursus volg wat deur die raad goedgekeur is.

(2) Die bedrag van 'n lening word deur die raad vasgestel ooreenkomstig die geldelike behoefte van die betrokke student; met dien verstande dat geen lening £250 per jaar te bowe mag gaan nie.

23. Die bepalings van regulasie 16 is *mutatis mutandis* op enige aansoek om 'n lening van toepassing.

24. (1) Geen lening word toegeken nie aan 'n student—

- (a) wat nie bevredigende bewys lewer van gewoontes van toewyding en, in die algemeen, van akademiese verdienstelikheid en goeie gedrag nie; en
- (b) wat nie geldelik so behoefte is nie dat hy nie sonder die lening sy studies sal kan voortsit nie;

met dien verstande dat 'n raad by die toekenning van 'n lening spesiale gewig aan die geldelike behoefte van die applikant kan heg.

(2) 'n Lening kan aan die houer van 'n staatsbeurs toegeken word.

25. (1) Van die houer van 'n lening word nie vereis om gedurende die tydperk waarin hy sy studies soos deur die raad goedgekeur, voortsit, rente op die lening te betaal nie.

(2) A holder of a loan shall, after he has completed his studies or left the university, be required to commence the repayment of the loan on a date to be determined by the council, and he shall repay the full amount of the loan together with interest at the rate of five per cent per annum on the outstanding balance of the loan within a period determined by the council but not later than 10 years after completion of his studies; provided that the holder of a loan may be permitted to repay the loan or part thereof at any time during the period he is pursuing his studies.

26. The holder of a loan shall give a written undertaking—

- (a) to repay the loan in accordance with the conditions determined by the council; and
- (b) to cede to the council a life policy on his life covering at least the capital value of the loan or provide at least two sureties who shall be jointly and severally liable in the event of the loan or portion of the loan not being repaid by the holder.

27. The provisions of regulations 18 and 19 shall apply *mutatis mutandis* to the holder of a loan.

28. The provisions of regulation 20 shall apply *mutatis mutandis* to loans.

29. (1) A council shall pay into a Students' Loan Fund—

- (a) all interest-free loans received by it in terms of regulation 21; and
- (b) all repayments of loans and interest received in terms of sub-regulation (2) of regulation 25.

(2) A council shall make no payments from the Students' Loan Fund for any purpose other than that referred to in regulation 22.

30. A council shall at the end of its financial year render to the Secretary an audited statement in respect of the Students' Loan Fund, and such statement shall be in the form set out in Statement 3.C.6.

PART IV.

ESTIMATES, FINANCIAL STATEMENTS AND REPORTS.

Definitions.

31. In this Part, unless inconsistent with the context—

“accounts” means the statement of revenue and expenditure, the balance sheet, and any statement in support of such statement or balance sheet;

“books” means cash books, ledgers, journals, registers, records, and any statement or voucher in support thereof which are necessary for the accounting of moneys, property, stores and equipment;

“equipment” means articles issued for use in the various sections, departments or faculties;

“property” means land and buildings;

“stores” means articles and material held in stock for issue or issued for the purpose of being used up in instructional or other work.

Estimates.

32. (1) Estimates of revenue and expenditure for the ensuing calendar year shall be prepared in the form set out in Schedules IV and V, and after approval by the council shall be submitted to the Minister before the thirtieth day of September for his consideration.

(2) Revised estimates of revenue and expenditure for the current calendar year shall be prepared in the form set out in Schedules IV and V, and after approval by the council shall be submitted to the Minister before the thirtieth day of September for his consideration.

(3) The estimates shall, where necessary, be accompanied by explanatory memoranda and in those cases where the estimated total expenditure is expected to exceed the estimated total revenue, full reasons for the excess and the steps the council proposes to take to meet the excess and to remedy the position shall be set out in an accompanying memorandum.

(2) Van 'n houer van 'n lening word vereis om, nadat hy sy studies voltooi of die universiteit verlaat het, te begin met die terugbetaling van die lening op 'n datum wat deur die raad vasgestel word en hy moet die volle bedrag van die lening met rente teen vyf persent per jaar op die uitstaande saldo van die lening terugbetaal binne 'n tydperk wat deur die raad vasgestel word, maar nie later nie as 10 jaar nadat hy sy studies voltooi het; met dien verstande dat die houer van 'n lening toegelaat kan word om die lening of 'n gedeelte daarvan te eniger tyd gedurende die tydperk waarin hy nog studeer, terug te betaal.

26. Die houer van 'n lening moet hom skriftelik verbind—

(a) om die lening ooreenkomstig die voorwaardes deur die raad vasgestel, terug te betaal; en

(b) om 'n lewenspolis op sy lewe wat minstens die kapitaalwaarde van die lening dek, aan die raad oor te maak of om minstens twee borge te verskaf wat gesamentlik en afsonderlik aanspreeklik is ingeval die houer die lening of 'n gedeelte van die lening nie terugbetaal nie.

27. Die bepalings van regulasies 18 en 19 is *mutatis mutandis* op die houer van 'n lening van toepassing.

28. Die bepalings van regulasie 20 is *mutatis mutandis* op lenings van toepassing.

29. (1) 'n Raad moet die volgende in 'n studentelening-fonds stort:—

(a) Alle rentevry lenings wat hy ingevolge regulasie 21 ontvang; en

(b) alle terugbetalings van lenings en rente wat ingevolge subregulasie (2) van regulasie 25 ontvang word.

(2) 'n Raad mag geen betalings uit die studentelening-fonds vir enige ander doel as dié genoem in regulasie 22, doen nie.

30. 'n Raad moet aan die einde van sy boekjaar aan die Sekretaris 'n geouditeerde staat ten opsigte van die studentelening-fonds verstrek, en hierdie staat moet in die vorm wees wat in staat 3.C.6 uiteengesit is.

DEEL IV.

BEGROTING, FINANSIËLE STATE EN VERSLAË.

Omskrywings.

39. In hierdie deel, tensy onbestaanbaar met die samehang, beteken—

„rekenings”, die inkomste-en-uitgawestaat, die balansstaat, en enige staat ter staving van sodanige staat of balansstaat;

„boeke”, kasboeke, grootboeke, joernale, registers, rekords, en enige staat of bewysstuk ter staving daarvan wat nodig is vir die boekhouding van gelde, eiendom, voorrade en uitrusting;

„uitrusting”, artikels uitgereik vir gebruik in die onderskeie afdelings, departemente of fakulteite;

„eiendom”, grond en geboue;

„voorrade”, artikels en materiaal wat in voorraad gehou word vir uitreiking of uitgereik word vir verbruik by onderrig- of ander werk.

Begroting.

32. (1) Die inkomste-en-uitgawebegroting vir die volgende kalenderjaar moet opgestel word in die vorm uiteengesit in Bylaes IV en V en moet, nadat dit deur die raad goedgekeur is, voor die dertigste dag van September aan die Minister vir sy oorweging voorgelê word.

(2) Die hersiene inkomste-en-uitgawebegroting vir die lopende kalenderjaar moet opgestel word in die vorm uiteengesit in Bylaes IV en V, en moet, nadat dit deur die raad goedgekeur is, voor die dertigste dag van September aan die Minister vir sy oorweging voorgelê word.

(3) Die begroting moet, waar nodig, vergesel gaan van verduidelikende memorandums en in dié gevalle waar daar verwag word dat die geraamde totale uitgawe die totale geraamde inkomste sal oorskry, moet volledige redes vir die oorskryding en die stappe wat die raad van plan is om te doen om die oorskryding te dek en om die toestand te verhelp, in 'n bygaande memorandum uiteengesit word.

Audit and Inspection.

33. (1) The accounts and books of the university shall be audited annually by an auditor nominated by the council and approved by the Secretary, and the annual accounts shall be supported by a Certificate by the auditor in the form set out in Schedule VI or by reasons given by the approved auditor in his report why he cannot make the declaration without qualification.

(2) The council shall ensure that the books, accounts, and minutes of meetings, together with such other evidence as may be required, are made available for scrutiny at any time by the approved auditor or by any person specially authorised thereto by the Secretary.

- Financial Statements and Report.

34. (1) A council shall transmit to the Minister not later than six months after the end of each calendar year, in respect of such year—

- (a) a report of its proceedings and of the management of the university; and
- (b) the duly audited accounts.

The said report shall be submitted in quintuplicate and shall be in both official languages.

(2) The said audited accounts shall be prepared and rendered in the forms set out in the Statements to Schedule VII and a "nil" entry must be shown against those items in the Statements in respect of which no amounts have been received or expended.

(3) Deviations from the forms set out in the Statements to Schedule VII are permissible only in respect of—

- (a) those entries which have been given a designation in the illustration but left blank because their designation would depend on the relevant circumstances of the university (e.g. Revenue in Statement 1.c.);
- (b) entries reflected under "Sundry Expenses", "other charges", "other assets", and similar headings;
- (c) entries which are not applicable and should be omitted by virtue of a directive to that effect in the illustration.

(4) When a balance sheet Statement is not applicable, the word "nil" should be inserted opposite the corresponding item in the balance sheet and the actual Statement omitted entirely (even though its designation is shown in the balance sheet). The applicable Statements should thus always be numbered according to those given in Schedule VII and not according to the new sequence created by the omission.

SCHEDULE I.**BASIC DEPARTMENTS.****A. GROUP OF HUMANITIES:**

Classics	Philosophy
Afrikaans and Nederlands	Bantuistics
English	Economics
Two other modern European Languages	Law
History	Sociology

B. GROUP OF PURE SCIENCES:

Mathematics	Physics
Applied Mathematics	Zoology
Botany	Psychology
Chemistry	Geography
Geology	

C. GROUP OF COMMERCE:

Accounting and Auditing	Business Administration
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D. EDUCATION GROUP:

Two chairs

E. ENGINEERING GROUP:

Civil Engineering	Mechanical Engineering
Electrical Engineering	Mining and Metallurgy
Architecture and Quantity Surveying	

Oudit en inspeksie.

33. (1) Die rekenings en boeke van die universiteit moet jaarliks geouditeer word deur 'n ouditeur wat deur die raad benoem en deur die Sekretaris goedgekeur moet word, en die jaarlikse rekenings moet gestaaf word deur 'n sertifikaat van die ouditeur in die vorm uiteengesit in Bylae VI of deur redes opgegee deur die goedgekeurde ouditeur in sy verslag, waarom hy die verklaring nie sonder kwalifikasie kan doen nie.

(2) Die raad moet verseker dat die boeke, rekenings en notule van vergaderings, tesame met ander bewyse wat nodig mag wees, beskikbaar gestel word vir inspeksie te eniger tyd deur die goedgekeurde ouditeur of deur 'n persoon wat spesiaal deur die Sekretaris daartoe gemagtig is.

Finansiële state en verslag.

34. (1) 'n Raad moet nie later nie as ses maande na die end van elke kalenderjaar die volgende ten opsigte van daardie jaar aan die Minister stuur:—

- (a) 'n Verslag oor sy verrigtings en oor die bestuur van die universiteit; en
- (b) die behoorlik geouditeerde rekenings. Genoemde verslag moet in vyfvoud en in albei amptelike tale voorgelê word.

(2) Genoemde geouditeerde rekenings moet in die vorms uiteengesit in die state in Bylae VII, opgestel en ingedien word en 'n „nul"-inskrywing moet gedoen word teenoor dié items in die state ten opsigte waarvan geen bedrae ontvang of bestee is nie.

(3) Afwykings van die vorms uiteengesit in die state in Bylae VII is toelaatbaar slegs ten opsigte van—

- (a) dié inskrywings waaraan 'n benaming in die voorbeeld gegee maar wat blanko gelaat is omdat die benaming daarvan van die besondere omstandighede van die universiteit sal afhang (bv. Inkomste in Staat 1.c);
- (b) inskrywings onder „Diverse Uitgawe", „ander koste", „ander bates", en dergelike hoofde;
- (c) inskrywings wat nie van toepassing is nie en weggelaat moet word uit hoofde van 'n voorskrif met dié strekking in die voorbeeld.

(4) Wanneer enigeen van die state van 'n balansstaat nie van toepassing is nie, moet die woord „nul" teenoor die ooreenstemmende item in die balansstaat ingevoeg en die werklike staat heeltemal weggelaat word (selfs al word die benaming daarvan in die balansstaat aangedui). Die toepaslike state moet dus altyd genummer word volgens dié wat in Bylae VII opgegee word en nie volgens die nuwe volgorde wat deur die weglating geskep word nie.

BYLAE I.**BASIESE DEPARTEMENTE.****A. GROEP HUMANIORA:**

Klassieke	Wysbegeerte
Afrikaans en Nederlands	Bantoeistiek
Engels	Ekonomie
Twee ander moderne Europese Tale	Regte
Geskiedenis	Sosiologie

B. GROEP SUIWER WETENSKAPPE:

Wiskunde	Natuurkunde
Toegepaste Wiskunde	Soölogie
Plantkunde	Sielkunde
Skeikunde	Aardrykskunde
Geologie	

C. GROEP HANDEL:

Rekeningkunde en Ouditkunde	Bedryfsadministrasie
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D. GROEP ONDERWYS:

Twee leerstoel

E. GROEP INGENIEURSWES:

Siviele Ingenieurswese	Argitektuur en Bourekening
Elektrotegniese Ingenieurswese	Meganiese Ingenieurswese
	Mynbou en Metallurgie

F. MEDICAL SCIENCE:

- | | |
|-------------|----------------------------|
| *Physiology | Medicine |
| *Anatomy | Surgery |
| Pathology | Obstetrics and Gynaecology |
- Note *.—If no medical faculty exists, physiology and anatomy shall be included in Group B of Pure Sciences.

G. DENTAL SCIENCE:

Two chairs

H. OTHERS:

- Divinity: One chair
Music and Fine Arts: One chair
Surveying
Library

SCHEDULE II.

SUBSIDY GROUPS AND RECOGNISED SUBSIDY COURSES.

Owing to the great diversity between the universities in the designation of subjects it is within the discretion of universities to fit in their subjects under the most suitable recognised subsidy courses listed under Groups A, B and C in Schedule II provided a certificate is furnished that the contents of the subjects so substituted are materially the same as those of the relative recognised subsidy courses and that no student is counted more than once in respect of any recognised subsidy course listed under Groups A, B and C in Schedule II.

A. HUMANISTICS:

- | | |
|---|--|
| Greek | Constitutional Law |
| Latin | Criminal Law |
| Ancient History | Evidence |
| Classical Civilisation | Roman Dutch Law |
| Classical Culture | History of Roman Dutch Law |
| Classical History and Appreciation | Roman Law |
| Greek Cultural History | International Law |
| Roman Cultural History | International Private Law |
| Afrikaans and Nederlands | Interpretation of Laws |
| Afrikaans Cultural History | Jurisprudence |
| Nederlands Cultural History | Law of Procedure |
| English | Native Law |
| French | Social Science |
| German | *Old Testament Exegesis |
| Hebrew | *New Testament Exegesis |
| Italian | *Philosophy of Religion |
| Portuguese | *History of Religion |
| Any Bantu Language qualifying for a Degree Course | Counterpoint and Harmony |
| Bantuistics | History of Music |
| Native Administration | Orchestration and Instrumentation |
| History | History of Fine Art |
| Economics | Education, only when taken for B.A. Degree |
| Economic History | Librarianship |
| Economic Geography | |
| Philosophy— | |
| Logic | |
| Metaphysics | |
| Ethics. | |
| Political | |
| Science or Philosophy | |

*Only if taught by University staff.

B. NATURAL SCIENCE:

- | | |
|---------------------|-----------------------------------|
| Applied Mathematics | Geography |
| Mathematics | *Physiology |
| †Astronomy | Psychology |
| *Anatomy | Zoology |
| Physics | *Histology and Embryology |
| Chemistry | History and Philosophy of Science |
| *Biochemistry | *Hygiene |
| Botany | Survey I and II |
| Geology | |

*These subjects are counted as subsidy courses only if taken for a degree in Pure Science.

†Only in the first and second years for Survey Students.

C. COMMERCE AND PUBLIC ADMINISTRATION:

- | | |
|---|---------------------------|
| Accounting | Commercial Law |
| Auditing | Company Law |
| Commerce, Business Organisation and Technique or Bedryfseksonomie | Public Administration |
| Banking and Currency or Handel, Geld- en Bankwese | |
| Accounting Group: | |
| Accounts of Executors, Liquidators and Curators | Cost Accounting |
| Administration of Estates | Municipal Accounting |
| Statistical Group: | |
| Actuarial Mathematics | Statistical Mathematics |
| Elementary Statistics and Interest Calculations | Statistics and Demography |

F. GENEESKUNDE:

- | | |
|-------------|----------------------------|
| *Fisiologie | Medisyne |
| *Anatomie | Chirurgie |
| Patologie | Verloskunde en Ginekologie |

Opmerking.*—As daar geen fakulteit geneeskunde is nie, moet fisiologie en anatomie onder Groep B Suiwer Wetenskappe ingesluit word.

G. TANDHEELKUNDE:

Twee leerstoel

H. ANDER:

- Godgeleerdheid: Een leerstoel
Musiek en Skone Kunste: Een leerstoel
Landmeetkunde
Biblioteekkunde

BYLAE II.

SUBSIDIEGROEPE EN ERKENDE SUBSIDIEKURSUSSE.

Weens die groot verskil wat daar tussen universiteite in verband met die benaming van vakke bestaan, kan universiteite hul vakke na goeëddunke inas onder die geskikte erkende subsidiekursusse wat onder Groepe A, B en C in Bylae II opgegee word, mits 'n sertifikaat verstrek word dat die inhoud van die vakke, aldus uitgeruil wesenlik dieselfde is as dié van die betrokke erkende subsidiekursusse en dat geen student meer as een maal getel word ten opsigte van enige erkende subsidiekursus wat onder Groepe A, B en C in Bylae II opgegee word nie.

A. HUMANIORA:

- | | |
|---|---|
| Grieks | Staatsreg |
| Latyn | Strafreg |
| Antieke Geskiedenis | Bewysleer |
| Klassieke Beskawing | Romeins-Hollandse Reg |
| Klassieke Kultuur | Geskiedenis van die Romeins-Hollandse Reg |
| Klassieke Geskiedenis en Waardering | Romeinse Reg |
| Griekse Kultuurgeskiedenis | Volkereg |
| Romeinse Kultuurgeskiedenis | Internasionale Privaatreg |
| Afrikaans en Nederlands | Uitleg van Wette |
| Afrikaanse Kultuurgeskiedenis | Jurisprudence |
| Nederlandse Kultuurgeskiedenis | Prosesreg |
| Engels | Naturrelereg |
| Frans | Sosiale Wetenskap |
| Duits | *Ekseges van die Ou Testament |
| Hebreeus | *Ekseges van die Nuwe Testament |
| Italiaans | *Filosofie van die Godsdien |
| Portugees | *Geskiedenis van die Godsdien |
| Enige Bantoetaal as kwalifikasie vir 'n graadkursus | Kontrapunt en Harmonie |
| Bantoeistiek | Geskiedenis van die Musiek |
| Naturrelleadministrasie | Orkestrasie en Instrumentasie |
| Geskiedenis | Geskiedenis van die Skone Kunste |
| Ekonomie | Onderwys, slegs wanneer vir B.A.-graad geneem |
| Ekonomiese Geskiedenis | Biblioteekkunde |
| Ekonomiese Geografie | |
| Wysbegeerte: | |
| Logika | |
| Metafisika | |
| Etiiek | |
| Staatsleer of Wysbegeerte | |

* Slegs indien deur Universiteitspersoneel gedoseer.

B. NATUURWETENSKAP:

- | | |
|---------------------|--|
| Toegepaste Wiskunde | Geografie |
| Wiskunde | *Fisiologie |
| †Sterrekunde | Sielkunde |
| *Anatomie | Soölogie |
| Natuurkunde | *Histologie en Embriologie |
| Skeikunde | Geskiedenis en Filosofie van die Wetenskap |
| *Biochemie | *Higiëne |
| Plantkunde | Landmeetkunde I en II |
| Geologie | |

* Hierdie vakke tel as subsidiekursusse slegs as hulle vir 'n graad in suiwer wetenskap geneem word.

† Slegs in die eerste en tweede jaar vir landmeetkundestudente.

C. HANDEL EN STAATSADMINISTRASIE:

- | | |
|---|---------------------------|
| Rekenkunde | Handel, Geld- en Bankwese |
| Ouditkunde | of Banking and Currency |
| Bedryfseksonomie of Commerce, Business Organisation and Technique | Handelsreg |
| Groep Rekeningkunde: | Maatskappyreg |
| Rekenings vir Eksekuteurs | Staatsadministrasie |
| Likwidatours en Trusteas | |
| Boedelberedering | Kosterekeningkunde |
| Groep Statistiek: | Munisipale Rekeningkunde |
| Aktuariële Wiskunde | |
| Elementêre Statistiek en Renteberekenings | Statistiese Wiskunde |
| | Statistiek en Demografie |

Industrial Group:

Industrial Fluctuations	Financing of Industry
Industrial Law	Labour Problems
Industrial Organisation and Management	Problems of Modern Industry

General Business Group:

Practical Banking	Marketing
Business Psychology	Public Finance
Economics of Transport	Stock Exchange Theory and Practice
Income Tax	
International Trade	

Local Government Group:

Local Government	Municipal Law
Municipal Administration	

The Subsidy Groups D, E, F and G comprise the degrees, diplomas and certificates listed below:—

GROUP D.—EDUCATION:

Each student attending the non-graduate diploma, certificate, degree, or post-graduate courses listed hereunder will be eligible, to the extent indicated, for inclusion for the purpose of calculating the standard provision for Group D:—

Non-Graduate Diplomas and Certificates:

University Education Diploma (non-graduate).	
Diploma in Special Education.	
Higher Primary Teacher's Certificate (third year of study only).	
Diploma for Teachers of Special Classes.	
Diploma for Secondary Commercial Teachers (fourth year of study only).	
Diploma in Native Education.	

Degree Courses:

Bachelor of Education	Bachelor of Education in Primary Education.
Master of Education	Bachelor of Education in Commercial subjects.

Post-Graduate Courses:

University Education Diploma	One year post-graduate course in Nursery Education.
University Education Diploma (Technical)	Secondary Education Diploma.
Higher Education Diploma B.Com. and Higher Education Diploma	Higher Primary Education Diploma after Bachelor's Degree.

GROUP E.—APPLIED SCIENCES:

A student entered for any of the degrees or diplomas listed below will be eligible, to the extent indicated, for inclusion for purposes of calculating the Standard Provision for Group E:—

B.Sc. in Civil Engineering, excluding the first year.	
B.Sc. in Electrical Engineering, excluding the first year.	
B.Sc. in Mechanical Engineering, excluding the first year.	
B.Sc. in Chemical Engineering, excluding the first year.	
B.Sc. in Metallurgy, excluding the first year.	
B.Sc. in Mining, excluding the first year.	
B.Sc. in Mining Geology, excluding the first year.	
B.Sc. in Surveying, excluding the first and second years.	
B.Sc. in Quantity Surveying, all years.	
B.Sc. in Architecture, all years.	
Diploma in Architecture, all years.	
Diploma in Quantity Surveying, all years.	
Master's Degree in Architecture.	
Master's Degree in Engineering.	
Master's Degree in Surveying.	
Master's Degree in Quantity Surveying.	
Post Graduate Diploma in Town Planning.	

GROUP F.—MEDICINE:

A student entered for any of the degrees or diplomas listed below will be eligible, to the extent indicated, for inclusion for purposes of calculating the Standard Provision Grant for Group F:—

M.B., Ch.B., excluding the first year.	
M.Med.	
B.Sc. in Physiotherapy, excluding the first year.	
Diplomas in nursing, excluding diplomas in Social Nursing and Nursing Administration.	
Diploma in Midwifery.	
Diploma in Occupational Therapy (Second and third years only).	
Diploma in Radiography.	
Diploma in Radiotherapy.	
All diplomas taken after a degree in medicine or after registration as a medical practitioner.	

GROUP G.—DENTISTRY:

A student entered for any of the degrees listed below will be eligible, to the extent indicated, for inclusion for purposes of calculating the Standard Provision for Group G:—

B.Ch.D., excluding the first year.
B.D.S., excluding the first year.
M.D.S.

Groep Nywerheid:

Nywerheidskommelings	Nywerheidsfinansiering
Industriële Reg	Arbeidsvraagstukke
Nywerheidsorganisasie en -bestuur	Vraagstukke van die Moderne Nywerheid

Groep Algemene Bedryf:

Bankbedryfsleer	Bemarking
Bedryfsleer	Openbare Finansies
Ekonomie van Vervoer	Effektebeurstorie en -praktyk
Inkomstebelasting	
Internasionale Handel	

Groep Plaaslike Regering:

Plaaslike Regering	Munisipale Administrasie
Munisipale Reg	

Die Subsidiegroepe D, E, F en G omvat die grade, diplomas en sertifikate in die lys hieronder—

GROEP D.—ONDERWYS:

Elke student wat die nie-graadse diploma-, sertifikaat, graad- of nagraadse kursusse in die lys hieronder opgegee, bywoon, kom in die aangeduide mate in aanmerking vir insluiting vir die deel van die berekening van die Standaardbewilliging vir Groep D.

Nie-graadse diplomas en sertifikate:

Universiteitsonderwysdiploma (nie-graads).	
Diploma in Spesiale Onderwys.	
Hoër Primêre Onderwysersertifikaat (slegs derde jaar studie).	
Diploma vir Onderwysers van Spesiale Klasse.	
Diploma vir Sekondêre Handelonderwysers (slegs vierde jaar studie).	
Diploma in Naturelleonderwys.	

Graadkursusse:

Baccalaureus Educationis	Baccalaureus Educationis in Primêre Onderwys.
Magister Educationis	Baccalaureus Educationis in Handelsvakke.

Nagraadse Kursusse:

Universiteitsonderwysdiploma	Nagraadse Eenjaarkursus in Kleuterskoolonderwys.
Universiteitsonderwysdiploma (Tegnies)	Sekondêre Onderwysdiploma.
Hoër Onderwysdiploma	Hoër Primêre Onderwysdiploma na Baccalaureusgraad.
B.Com. en Hoër Onderwysdiploma	

GROEP E.—TOEGEPASTE WETENSKAPPE:

'n Student wat vir enigeen van die grade of diplomas in die lys hieronder ingeskryf is, sal in die aangeduide mate in aanmerking kom vir insluiting vir doeleindes van die berekening van die Standaardbewilliging vir Groep E:—

B.Sc. in Siviele Ingenieurswese, uitgesonderd die eerste jaar.	
B.Sc. in Elektrotegniese Ingenieurswese, uitgesonderd die eerste jaar.	
B.Sc. in Meganiese Ingenieurswese, uitgesonderd die eerste jaar.	
B.Sc. in Chemiese Ingenieurswese, uitgesonderd die eerste jaar.	
B.Sc. in Metallurgie, uitgesonderd die eerste jaar.	
B.Sc. in Mynboukunde, uitgesonderd die eerste jaar.	
B.Sc. in Mynbougeologie, uitgesonderd die eerste jaar.	
B.Sc. in Landmeetkunde, uitgesonderd die eerste en tweede jaar.	
B.Sc. in Bourekenkunde, alle jare.	
B.Sc. in Argitektuur, alle jare.	
Diploma in Argitektuur, alle jare.	
Diploma in Bourekenkunde, alle jare.	
Magistergraad in Argitektuur.	
Magistergraad in Ingenieurswese.	
Magistergraad in Landmeetkunde.	
Magistergraad in Bourekenkunde.	
Nagraadse Diploma in Dorpsbeplanning.	

GROEP F.—GENEESKUNDE:

'n Student wat vir enigeen van die grade of diplomas in die lys hieronder ingeskryf is, sal in die aangeduide mate in aanmerking kom vir insluiting vir doeleindes van die berekening van die Standaardbewilligingstoekenning vir Groep F:—

M.B., Ch.B., uitgesonderd die eerste jaar.	
M.Med.	
B.Sc. in Fisioterapie, uitgesonderd die eerste jaar.	
Diplomas in Verpleging, uitgesonderd diplomas in Maatskaplike Verpleging en Verplegingsadministrasie.	
Diploma in Kraamverpleging.	
Diploma in Werkterapie (slegs tweede en derde jaar).	
Diploma in Radiografie.	
Diploma in Radioterapie.	
Alle diplomas geneem na 'n graad in die geneeskunde of na registrasie as 'n praktiserende geneesheer.	

GROEP G.—TANDHEELKUNDE:

'n Student wat vir enigeen van die grade in die lys hieronder ingeskryf is, sal in die aangeduide mate in aanmerking kom vir insluiting vir doeleindes van die berekening van die Standaardbewilliging vir Groep G:—

B. Ch.D., uitgesonderd die eerste jaar.
B.D.S., uitgesonderd die eerste jaar.
M.D.S.

SCHEDULE III.

APPROVED LABORATORY COURSES.

Applied Mathematics	Hygiene
Astronomy	Survey
Anatomy	Civil Engineering
Physics	Electrical Engineering
Chemistry	Mechanical Engineering
Biochemistry	Chemical Engineering
Botany	Metallurgy
Geology	Mining
Geography	Pathology
Physiology	Medicine
Psychology	Surgery
Zoology	Obstetrics and Gynaecology
Histology and Embryology	Dentistry

BYLAE III.

GOEDGEKEURDE LABORATORIUMKURSUSSE.

Toegepaste Wiskunde	Higiëne
Sterrekunde	Landmeetkunde
Anatomie	Siviele Ingenieurswese
Natuurkunde	Elektrotegniese
Skeikunde	Ingenieurswese
Biochemie	Meganiese Ingenieurswese
Plantkunde	Chemiese Ingenieurswese
Geologie	Metallurgie
Aardrykskunde	Mynboukunde
Fisiologie	Patologie
Sielkunde	Medisyne
Soölogie	Chirurgie
Histologie en Embriologie	Verloskunde en Ginekologie
	Tandheelkunde

SCHEDULE IV.

UNIVERSITY OF _____

ESTIMATE OF EXPENDITURE AND REVENUE OF THE UNIVERSITY FOR THE YEAR _____

	For Details, see Annexure No.	£	£
A. Expenditure:—			
1. Instructional Expense—			
1. 1. Teaching Staff and Faculty Administration.....			
1. 2. Library.....			
1. 3. Other Instructional Expense.....			
2. Central Administration Expense—			
2. 1. Salary Expense.....			
2. 2. Other Expense.....			
Less: Amount Charged to Hostels.....			
3. Operating Expense in regard to Buildings, Furniture, Equipment and Grounds—			
3. 1. Buildings.....			
3. 2. Furniture and Equipment.....			
3. 3. Grounds (including Sports Grounds and Swimming Baths).....			
3. 4. Technical and Maintenance Department.....			
Less: Amount Charged to Departments, Hostels or Other Accounts			
4. Other Operating Expense—			
4. 1. Allowances and Contributions to Societies.....			
4. 2. Travelling Expense.....			
4. 3. Special Printing.....			
Less: Advertising Revenue.....			
4. 4. University Functions.....			
4. 5. Advertisements (Posts, etc.).....			
4. 6. Refreshments.....			
4. 7. Reserve for Bad Debts (Students).....			
4. 8. Pension Fund Provision (Special Fund).....			
4. 9. Unemployment Insurance (Council's Contribution).....			
4. 10. Workmen's Compensation Insurance.....			
4. 11. Legal Expense.....			
4. 12. Sundry Expense.....			
TOTAL OPERATIVE EXPENDITURE.....			
12. Less: Revenue of Faculties—			
12. 1. Specify.....			
12. 2. Specify.....			
5. General Charges to Current Revenue—			
5. 1. Interest on Loans (excluding Hostel Loans).....			
5. 2. Special Research (Non-capital Expenditure).....			
5. 3. Publicity.....			
Less: Advertising Revenue.....			
5. 4. Bursaries and Prizes.....			
5. 5. Publications.....			
5. 6. Other Charges.....			
6. Capital Expenditure from Revenue—			
6. 1. Loan Redemption (excluding Hostel Loans).....			
6. 2. Improvements and Acquisitions.....			
6. 3. Replacement Reserve Fund Provision.....			

		For Details, see Annexure No.	£	£
7.	1.			
	2.			
8.	1.			
	2.			
9.	1.			
	2.			
TOTAL EXPENDITURE.....				
B. Revenue—				
10.	Own Revenue:—			
10.	1. Composite Student Fees.....			
10.	2. Annual Grants from Public Bodies.....			
10.	3. Interest on Investments.....			
10.	4. Rents (excluding Hostels).....			
10.	5. Donations for General Purposes.....			
10.	6. Sundry Revenue.....			
10.	7. Other (specify).....			
11.	Government Grants—			
11.	1. General Purposes.....			
11.	2. Cost of Living Allowance.....			
11.	3. Special (not for Capital Expenditure).....			
TOTAL REVENUE.....				
Deficit (to be transferred to current fund). Surplus (to be transferred to current fund).				

BYLAE IV.

UNIVERSITEIT VAN

UITGAWE-EN-INKOMSTEBEGROTING VAN DIE UNIVERSITEIT VIR DIE JAAR

		Vir besonder- hede, sien Aanhangsel No.	£	£
A. Uitgawe:—				
1.	Onderrig—			
1.	1. Doseerende personeel en fakulteitsadministrasie.....			
1.	2. Biblioteek.....			
1.	3. Ander onderrig.....			
2.	Sentrale administrasie—			
2.	1. Salarisse.....			
2.	2. Ander.....			
Min: Bedrag teen koshuise gedebiteer.....				
3.	Bedryfskoste in verband met geboue, meubels, uitrusting en terrein—			
3.	1. Geboue.....			
3.	2. Meubels en uitrusting.....			
3.	3. Terrein (uitgesonderd sportterrein en swembaddens).....			
3.	4. Tegniese en onderhoudsdepartement.....			
Min: Bedrag teen departemente, koshuise of ander rekenings gedebiteer.....				
4.	Ander bedryfskoste—			
4.	1. Toelaes en bydraes aan verenigings.....			
4.	2. Reiskoste.....			
4.	3. Spesiale drukwerk.....			
Min: Advertensie-inkomste.....				
4.	4. Universiteitsfunksies.....			
4.	5. Advertensies (poste, ens.).....			
4.	6. Verversings.....			
4.	7. Reserwe vir oninbare skulde (studente).....			
4.	8. Pensioenfondsbewilliging (spesiale fonds).....			
4.	9. Werkloosheidsversekering (raad se bydrae).....			
4.	10. Ongevalleversekering.....			
4.	11. Regskoste.....			
4.	12. Diverse.....			
TOTALE BEDRYFSUITGAWE.....				
12.	Min fakulteitsinkomste—			
12.	1. Spesifiseer.....			
12.	2. Spesifiseer.....			

	Vir besonder- hede, sien Aanhangsel No.	£	£
5. Algemene koste teen lopende inkomste gedebiteer—			
5. 1. Rente op lenings (uitgesonderd koshuislenings).....			
5. 2. Spesiale navorsing (nie-kapitaaluitgawe).....			
5. 3. Publisiteit.....			
Mjn: Advertensie-inkomste.....			
5. 4. Beurse en pryse.....			
5. 5. Publikasies.....			
5. 6. Ander koste.....			
6. Kapitaaluitgawe uit inkomste—			
6. 1. Aflossing van lenings (uitgesonderd koshuislenings).....			
6. 2. Verbeterings en verkrygings.....			
6. 3. Bewilliging vir Vervangingsreserwefonds.....			
7. 1. }			
7. 2. }			
8. 1. }			
8. 2. }			
9. 1. }			
9. 2. }			
TOTALE UITGAWE.....			
B. Inkomste:—			
10. Eie Inkomste—			
10. 1. Gesamentlike studentegelde.....			
10. 2. Jaarlikse toekennings deur openbare liggame.....			
10. 3. Rente op beleggings.....			
10. 4. Huurgeld (uitgesonderd koshuise).....			
10. 5. Skenkings vir algemene doeleindes.....			
10. 6. Diverse inkomste.....			
10. 7. Ander (spesifiseer).....			
11. Staatstoekennings—			
11. 1. Algemene doeleindes.....			
11. 2. Lewenskostetoelae.....			
11. 3. Spesiaal (nie vir Kapitaaluitgawe).....			
TOTALE UITGAWE.....			

Tekort (oorgedra te word op lopende fonds).
Surplus (oorgedra te word op lopende fonds).

SCHEDULE V.

UNIVERSITY OF

ESTIMATE OF REVENUE AND EXPENDITURE OF HOSTELS FOR THE YEAR

	For Details, see Annexure.	HOSTELS.					TOTAL.
		A.	B.	C.	D.	E.	
		£	£	£	£	£	£
A. Revenue—							
1. Residence Fees.....							
2. }							
3. } Other (specify).....							
4. }							
TOTALS OF REVENUE.....							
B. Expenditure—							
1. Stores Consumed—							
1. 1. Food.....							
1. 2. Fuel.....							
1. 3. Cleaning Materials.....							
1. 4. Other (specify).....							
2. Services—							
2. 1. Wages.....							
2. 2. Power and Water.....							
2. 3. Municipal Services and Taxes.....							
2. 4. Laundry.....							
2. 5. Telephone, Telegrams and Postage.....							
3. Repairs and Maintenance—							
3. 1. Grounds.....							
3. 2. Buildings.....							
3. 3. Furniture and Equipment.....							
3. 4. Motor Vehicles.....							
3. 5. Other (specify).....							

	For Details, see Annexure.	HOSTELS.					TOTAL.
		A.	B.	C.	D.	E.	
		£	£	£	£	£	£
4. University (Controlled Charges)—							
4. 1. Salaries.....							
4. 2. Administration (University).....							
4. 3. Rents (University).....							
5. Other Expenses of Losses—							
5. 1. Specify (e.g. Rent Paid to Others).....							
6. Depreciation (on Reducing Balances).....							
6. 1. Furniture and Equipment (20 per cent Per Annum).....							
6. 2. Cutlery and Kitchen Utensils (33½ per cent Per Annum).....							
6. 3. Linen (50 per cent Per Annum).....							
6. 4. Crockery (50 per cent Per Annum)....							
6. 5. Motor Vehicles (25 per cent Per Annum).....							
6. 6. Other.....							
TOTALS OF EXPENDITURE.....							
SURPLUSES.....							
DEFICITS.....							

BYLAE V.

UNIVERSITEIT VAN

INKOMSTE-EN-UITGAWEBEGROTING VAN KOSHUISE VIR DIE JAAR.....

	Vir besonder- hede, sien Aanhangsel. No.	KOSHUISE.					Totaal.
		A.	B.	C.	D.	E.	
		£	£	£	£	£	£
A. Inkomste—							
1. Inwoningsgelde.....							
2. } Ander (spesifiseer).....							
3. }							
4. }							
TOTALE VAN INKOMSTE.....							
B. Uitgawe—							
1. Voorrade verbruik—							
1. 1. Kosware.....							
1. 2. Brandstof.....							
1. 3. Skoonmaakmateriaal.....							
1. 4. Ander (spesifiseer).....							
2. Dienste—							
2. 1. Lone.....							
2. 2. Krag en water.....							
2. 3. Munisipale dienste en belasting.....							
2. 4. Wassery.....							
2. 5. Telefoon, telegramme en posgeld.....							
3. Herstelwerk en onderhoud—							
3. 1. Terrein.....							
3. 2. Geboue.....							
3. 3. Meubels en uitrusting.....							
3. 4. Motorvoertuie.....							
3. 5. Ander (spesifiseer).....							
4. Koste deur Universiteit beheer—							
4. 1. Salarisse.....							
4. 2. Administrasie (universiteit).....							
4. 3. Huurgeld (universiteit).....							
5. Ander uitgawe of verliese—							
5. 1. Spesifiseer (bv. huurgeld aan ander betaal)							
6. Waardevermindering (op verminderende saldo's)—							
6. 1. Meubels en uitrusting (20 persent per jaar)							
6. 2. Tafel- en kombuisgereedskap 33½ persent per jaar).....							
6. 3. Linne (50 persent per jaar).....							
6. 4. Breekgoed (50 persent per jaar).....							
6. 5. Motorvoertuie (25 persent per jaar)....							
6. 6. Ander.....							
TOTALE VAN UITGAWE.....							
SURPLUSSE.....							
TEKORTE.....							

SCHEDULE VI.

AUDITOR'S CERTIFICATE.

I have examined the accounting records of the _____ University and found them correct. I have also examined the accounts and vouchers tendered in support of such records and have satisfied myself as to the existence of the assets and cash funds and securities, that the University holds sufficient security for all investments and that the buildings, equipment and stores are sufficiently insured against loss by fire.

I certify that the attached Balance Sheet and Expenditure and Revenue Account are in agreement with the books of account and have been drafted in accordance with the Regulations framed under section 28 (e) of the Universities Act, 1955, and that the Balance Sheet gives a true and fair view of the University's affairs as at 31st December, _____, and that the Expenditure and Revenue Account gives a true and fair view of the *surplus earned/loss sustained by the University, during the year ended 31st December, _____.

* Delete whichever is inapplicable.

BYLAE VI.

OUDITEUR SE SERTIFIKAAT.

Ek het die boekhourekords van die Universiteit van _____ ondersoek en dit korrek bevind. Ek het ook die rekenings en bewysstukke wat ter staving van genoemde rekords voorgelê is, ondersoek en my daarvan vergewis dat die bates en kontantfondse en sekuriteite bestaan, dat die Universiteit voldoende sekuriteit vir alle beleggings hou en dat die geboue, uitrusting en voorrade in voldoende mate teen verlies deur brand verseker is.

Ek sertifiseer dat die aangehegte Balansstaat en Inkomste-en-uitgawerekening met die rekeningboeke ooreenkom en opgestel is ooreenkomstig die regulasies uitgevaardig ingevolge artikel *ag-en-twintig* (c) van die Wet op Universiteite, 1955, en dat die Balansstaat 'n ware en billike beeld van die Universiteit se sake soos op 31 Desember _____, gee en dat die Uitgawe-en-inkomsterekening 'n ware en billike beeld van die *surplus versamel/verlies gelyk deur die Universiteit gedurende die jaar geëindig 31 Desember _____ gee.

* Skrap wat nie van toepassing is nie.

SCHEDULE VII.

FINANCIAL STATEMENTS.

Statement.

1. Statement of Expenditure and Revenue.
 - 1.a. Details of Expenditure.
 - 1.b. Analysis of Salaries, Wages and Allowances.
 - 1.c. Details of Revenue.
2. Statement of Changes in Hostel Fund Capital Account.
 - 2.a. Statement of Revenue and Expenditure Accounts of Hostels.
 - 2.b. Statement of Revenue and Expenditure Accounts of Auxiliary Enterprises (excluding Hostels).
3. Balance Sheet.
 - 3.A1. Sundry Current Debtors.
 - 3.A2. Sundry Current Liabilities.
 - 3.A3. Grants for Bursaries and Prizes (excluding Endowment Funds).
 - 3.A4. Sundry Restricted Grants (excluding Endowment Funds).
 - 3.A5. Expense Votes and amounts unexpended.
 - 3.A6. Sundry available funds.
 - 3.B1. Investment in Hostels (excluding Land and Buildings).
 - 3.B2. Investment in Auxiliary Enterprises (excluding Hostels).
 - 3.B3. Development Funds for Investment in Auxiliary Enterprises.
 - 3.C1. Particulars of Investments.
 - 3.C2. Endowment Funds for Chairs.
 - 3.C3. Endowment Funds for General Purposes.
 - 3.C4. Endowment Funds for Bursaries and Prizes.
 - 3.C5. Endowment Funds for other Restricted Purposes.
 - 3.C6. Funds for Student Loans.
 - 3.C7. Other Funds.
 - 3.D1. Land and Buildings (including Hostels).
 - 3.D2. Furniture and Equipment (excluding Hostels).
 - 3.D3. Laboratory Equipment.
 - 3.D4. Library—Books and Periodicals.
 - 3.D5. Loans and Mortgages on Land, Buildings and Equipment.
 - 3.D6. Development Fund (for Investment in Permanent Assets).
 - 3.D7. Replacement Reserve Fund.
 - 3.D8. Changes in Permanent Asset Fund Capital Account.

Appendix "A".

External University Funds (administered by bodies other than the Council of the University and not incorporated in the Balance Sheet.)

BYLAE VII.

FINANSIËLE STATE.

Staat.

1. Uitgawe-en-inkomtestaat.
 - 1.a. Besonderhede van Uitgawe.
 - 1.b. Ontleding van Salarisse, Lone en Toelaes.
 - 1.c. Besonderhede van Inkomste.
2. Staat van Veranderings in Koshuisfondskapitaalrekening.
 - 2.a. Staat van Inkomste-en-uitgawerekenings van Koshuise.
 - 2.b. Staat van Inkomste-en-uitgawerekenings van Hulpondernemings (uitgesonderd koshuise).
3. Balansstaat.
 - 3.A1. Diverse Lopende Debiteurs.
 - 3.A2. Diverse Lopende Laste.
 - 3.A3. Toekennings vir Beurse en Pryse (uitgesonderd skenkingsfondse).
 - 3.A4. Diverse Beperkte Toekennings (uitgesonderd skenkingsfondse).
 - 3.A5. Uitgaweposte en bedrae onbestee.
 - 3.A6. Diverse Beskikbare Fondse.
 - 3.B1. Belegging in Koshuise (uitgesonderd grond en geboue).
 - 3.B2. Belegging in Hulpondernemings (uitgesonderd koshuise).
 - 3.B3. Ontwikkelingsfondse vir Belegging in Hulpondernemings.
 - 3.C1. Besonderhede van Beleggings.
 - 3.C2. Skenkingsfondse vir Leerstoel.
 - 3.C3. Skenkingsfondse vir Algemene Doeleindes.
 - 3.C4. Skenkingsfondse vir Beurse en Pryse.
 - 3.C5. Skenkingsfondse vir ander Beperkte Doeleindes.
 - 3.C6. Fondse vir Studenteleninge.
 - 3.C7. Ander Fondse.
 - 3.D1. Grond en Geboue (insluitende koshuise).
 - 3.D2. Meubels en Uitrusting (uitgesonderd koshuise).
 - 3.D3. Laboratoriumuitrusting.
 - 3.D4. Biblioteek—Boeke en Tydskrifte.
 - 3.D5. Lenings en Verbande op Grond, Geboue en Uitrusting.
 - 3.D6. Ontwikkelingsfondse (vir belegging in vaste bates).
 - 3.D7. Vervangingsreserwefonds.
 - 3.D8. Veranderings in Kapitaalrekening van Vastebatefondse.

Byvoegsel „A”.

Buite-universiteitsfondse (geadministreer deur ander liggame as die Raad van die Universiteit en nie in die Balansstaat opgeneem nie).

STATEMENT 1.

UNIVERSITY OF

STATEMENT OF EXPENDITURE AND REVENUE FOR THE YEAR ENDED 31ST DECEMBER (excluding Hostels).

Item No.	For details of each item refer to Statement.	£	s.	d.	Amount. £ s. d.
	<i>Expenditure</i> (Statement 1.a.)—				
1.	Instructional Expense.....				
2.	Central Administration Expense.....				
	Less: Amount charged to hostels, etc.....				
3.	Operating Expense in regard to buildings, furniture and equipment and grounds				
4.	Other Operating Expense.....				
	TOTAL OPERATING EXPENDITURE.....				
12.	Less: Revenue of Faculties.....				
	NET OPERATING EXPENDITURE.....				
5.	General Charges to Current Revenue.....				
6.	Capital Expenditure from Current Revenue.....				
7.	} Others (specify).....				
8.					
9.					
	TOTAL EXPENDITURE (NET).....				
	<i>Less Revenue</i> (Statement 1.c.)—				
10.	Own Revenue.....				
10.	1. Composite Student Fees.....				
10.	2. Annual Grants from Public Bodies.....				
10.	3. Interest on Investments.....				
10.	4. Rents (excluding Hostels).....				
10.	5. Donations for General Purposes.....				
10.	6. Sundry Revenue.....				
10.	7.				
10.	8. } Other (specify).....				
10.	9. }				
	DEFICIT (own Resources).....				
11.	Government Grants—				
11.	1. General Purposes.....				
11.	2. Cost of Living Allowance.....				
11.	3. Special Grants (not for Capital Expenditure).....				
	SURPLUS/DEFICIT for the year 19____ (transferred to Current Fund).....				

DETAILS OF EXPENDITURE.

STATEMENT 1.a.

	£	s.	d.	£	s.	d.	£	s.	d.
1. Instructional Expense—									
1. 1. Teaching Staff and Faculty Administration—									
1. 1. 1. Salary Expense (as per Statement 1.b.).....									
1. 1. 2. Other.....									
1. 2. Library—									
1. 2. 1. Salary Expense (as per Statement 1.b.).....									
1. 2. 2. Books and Periodicals.....									
1. 2. 3. Wage Expense (as per Statement 1.b.).....									
1. 2. 4. Stationery and Printing.....									
1. 2. 5. Sundry Expense.....									
1. 3. Other Instructional Expense—									
1. 3. 1. Laboratories and Other Operating Expenses.....									
1. 3. 2. Clinics [specify (a), (b), (c),] etc.....									
1. 3. 3. Hospital Fees.....									
1. 3. 4. Examiners' Fees.....									
1. 3. 5. Sundry Direct Expenses (directly apportionable to Faculties) [specify (a), (b), (c),] etc.....									
1. 3. 6. Invigilator's Fees.....									
1. 3. 7. Stationery and Printing (examinations).....									
1. 3. 8. Sundry Indirect Expense (indirectly apportionable to Faculties).....									
2. Central Administration Expense—									
2. 1. Salary Expense (as per Statement 1.b.).....									
2. 2. Other Expense—									
2. 2. 1. Stationery and Printing.....									
2. 2. 2. Telephones.....									
2. 2. 3. Postages, Stamps and Telegrams.....									
2. 2. 4. Audit Fees.....									
2. 2. 5. Bank Charges (excluding interest on overdraft).....									
2. 2. 6. Wage Expense (as per Statement 1.b.).....									
2. 2. 7. Maintenance of Office Equipment.....									
2. 2. 8. Collection Charges.....									
2. 2. 9. Sundry Expense.....									
Less: Amount charged to Hostels.....									

UNIVERSITEIT VAN

STAAT VAN UITGAWE EN INKOMSTE VIR DIE JAAR GEËINDIG 31 DESEMBER (uitgesonderd koshuise).

Item No.	Vir besonderhede van elke Item, sien Staat.	£	s.	d.	Bedrag. £ s. d.
	<i>Uitgawe (Staat 1.a.)—</i>				
1.	Onderrig.....				
2.	Sentrale administrasie.....				
	Min: Bedrag teen koshuise, ens., gedebiteer.....				
3.	Bedryfskoste in verband met geboue, meubels en uitrusting en terrein.....				
4.	Ander bedryfskoste.....				
	TOTALE BEDRYFSUITGAWE.....				
12.	Min: Fakulteitsinkomste.....				
	NETTO BEDRYFSUITGAWE.....				
5.	Algemene koste teen lopende inkomste gedebiteer.....				
6.	Kapitaaluitgawe uit lopende inkomste.....				
7.	} Ander (spesifiseer).....				
8.					
9.					
	TOTALE UITGAWE (NETTO).....				
	<i>Min Inkomste (Staat 1.c.)—</i>				
10.	Eie Inkomste—				
10.	1. Gesamentlike studentegelde.....				
10.	2. Jaarlikse toekennings deur openbare liggame.....				
10.	3. Rente op beleggings.....				
10.	4. Huurgelde (uitgesonderd koshuise).....				
10.	5. Skenkings vir algemene doeleindes.....				
10.	6. Diverse inkomste.....				
10.	7. } data-kind="parent" data-rs="2">Ander (spesifiseer).....				
10.	8. } data-kind="ghost">				
10.	9. } data-kind="ghost">				
	TEKORT (EIE BRONNE).....				
11.	Staatstoekennings—				
11.	1. Algemene doeleindes.....				
11.	2. Lewenskostoelae.....				
11.	3. Spesiale toekennings (nie vir kapitaaluitgawe nie).....				
	SURPLUS/TEKORT VIR DIE JAAR 19 (OORGEDRA OP LOPENDE FONDS).....				

BESONDERHEDE VAN UITGAWE.

STAAT 1a.

	£	s.	d.	£	s.	d.	£	s.	d.
1. Onderrig—									
1. 1. Doseerende personeel en fakulteitsadministrasie—									
1.1.1. Salarisse (per Staat 1.b.).....									
1.1.2. Ander.....									
1. 2. Biblioteek—									
1.2.1. Salarisse (per Staat 1.b.).....									
1.2.2. Boeke en tydskrifte.....									
1.2.3. Lone (per Staat 1.b.).....									
1.2.4. Skryfbehoeftes en drukwerk.....									
1.2.5. Diverse.....									
1. 3. Ander onderrig—									
1.3.1. Laboratoriums en ander bedryfskoste.....									
1.3.2. Klinieke [spesifiseer (a), (b), (c), ens.].....									
1.3.3. Hospitaalgelde.....									
1.3.4. Eksaminatorsgelde.....									
1.3.5. Diverse direkte koste [regstreeks toedeelbaar aan fakulteite—spesifiseer (a), (b), (c), ens.].....									
1.3.6. Opsienersgelde.....									
1.3.7. Skryfbehoeftes en drukwerk (eksamens).....									
1.3.8. Diverse indirekte koste (onregstreeks toedeelbaar aan fakulteite).....									
2. Sentrale administrasie—									
2. 1. Salarisse (per Staat 1.b.).....									
2. 2. Ander—									
2.2.1. Skryfbehoeftes en drukwerk.....									
2.2.2. Telefone.....									
2.2.3. Posgeld, seëls en telegramme.....									
2.2.4. Ouditgelde.....									
2.2.5. Bankgelde (uitgesonderd rente op oortrekking).....									
2.2.6. Lone (per Staat 1.b.).....									
2.2.7. Onderhoud van kantooruitrusting.....									
2.2.8. Invorderingsgelde.....									
2.2.9. Diverse.....									
Min: Bedrag teen koshuise gedebiteer.....									

	£	s.	d.	£	s.	d.	£	s.	d.
3. Operating Expense in regard to Buildings, Furniture, Equipment and Grounds—									
3. 1. Buildings—									
3.1.1. Minor Alterations.....									
3.1.2. Repairs and Renovations.....									
3.1.3. Superintendence and Cleaning—	£	s.	d.						
3.1.3.1. Salary Expense (as per Statement 1.b.).....									
3.1.3.2. Wage Expense (as per Statement 1.b.).....									
3.1.3.3. Cleaning and Maintenance Materials.....									
3.1.4. Municipal Services and Rates, Light, Power, Water and Fuel.....									
3.1.5. Insurance.....									
3.1.6. Sundry Expense.....									
3. 2. Furniture and Equipment—									
3.2.1. Repairs and Maintenance.....									
3.2.3. Sundry Expense.....									
3. 3. Grounds (including Sports Grounds and Swimming Baths)—									
3.3.1. Salary Expense (as per Statement 1.b.).....									
3.3.2. Wage Expense (as per Statement 1.b.).....									
3.3.3. Maintenance.....									
3.3.4. Sundry Expense.....									
3. 4. Technical and Maintenance Department—									
3.4.1. Salary Expense (as per Statement 1.b.).....									
3.4.2. Wage Expense (as per Statement 1.b.).....									
3.4.3. Materials Consumed.....									
3.4.4. Motor Expense and Transport.....									
3.4.5. Sundry Expense.....									
TOTAL OPERATING EXPENSE.....									
Less: Amount charged to Departments, Hostels or Other Accounts.....									
4. Other Operating Expense—									
4. 1. Allowances and Contributions to Societies, etc.—									
4.1.1. Students' Representative Council.....									
4.1.2. Entertainment Allowances, etc.....									
Etc.									
Etc.									
4. 2. Travelling Expense—									
4.2.1. General.....									
4.2.2. Appointments.....									
4. 3. Special Printing (Calendar, etc.).....									
Less: Advertising Revenue.....									
4. 4. University Functions (Graduation, etc.).....									
4. 5. Advertisements (Posts, etc.).....									
4. 6. Refreshments.....									
4. 7. Reserve for Bad Debts (Students).....									
4. 8. Pension Fund Provision (Special Fund).....									
4. 9. Unemployment Insurance (Council's Contribution).....									
4.10. Workmen's Compensation Insurance.....									
4.11. Legal Expense.....									
4.12. Sundry Expense.....									
TOTAL OPERATING EXPENDITURE.....									
12. Less: Revenue of Faculties (return "nil" if not applicable—									
12.1.									
12.2.									
NET OPERATING EXPENDITURE.....									
5. General Charges to Current Revenue—									
5. 1. Interest on Loans (excluding Hostel Loans)—									
5.1.1. State Loans.....									
5.1.2. Other Loans.....									
5. 2. Special Research (non-Capital Expenditure).....									
5. 3. Publicity—									
5.3.1. Salary Expense (as per Statement 1.b.).....									
5.3.2. Entertainment and Special Functions.....									
5.3.3. Special Printing.....									
Less Advertising Revenue.....									
5.3.4. Advertising.....									
5.3.5. Travelling Expense.....									
5.3.6. Sundry Expense.....									
5. 4. Bursaries and Prizes.....									
5. 5. Publications.....									
5. 6. Other charges.....									
5. 7. Etc.									
5. 8. Etc.									
5. 9. Etc.									

	£	s.	d.	£	s.	d.	£	s.	d.
3. Bedryfskoste in verband met geboue, meubels, uitrusting en terrein.									
3. 1. Geboue—									
3.1.1. Klein verbouings.....									
3.1.2. Herstel- en opknappwerk.....									
3.1.3. Toesig en skoonmaak—	£	s.	d.						
3.1.3.1. Salarisse (per Staat 1.b.).....									
3.1.3.2. Lone (per Staat 1.b.)....									
3.1.3.3. Skoonmaak en onderhoud- materiaal.....									
3.1.4. Munisipale dienste en belasting, lig, krag, water en brand- stof.....									
3.1.5. Versekering.....									
3.1.6. Diverse.....									
3. 2. Meubels en uitrusting—									
3.2.1. Herstel- en onderhoudwerk.....									
3.2.3. Diverse.....									
3. 3. Terrein (insluitende sportterrein en swembaddens)—									
3.3.1. Salarisse (per Staat 1.b.).....									
3.3.2. Lone (per Staat 1.b.).....									
3.3.3. Onderhoud.....									
3.3.4. Diverse.....									
3. 4. Tegniese en onderhoudsdepartement—									
3.4.1. Salarisse (per Staat 1.b.).....									
3.4.2. Lone (per Staat 1.b.).....									
3.4.3. Materiaal verbruik.....									
3.4.4. Motorkoste en -vervoer.....									
3.4.5. Diverse.....									
TOTALE BEDRYFSKOSTE.....									
<i>Min:</i> Bedrag teen departemente, koshuise of ander rekenings gedebiteer.....									
4. Ander bedryfskoste.									
4. 1. Toelaes en bydraes aan vereenigings, ens.—									
4.1.1. Studente se Verteenwoordigende Raad.....									
4.1.2. Onthaaltoelaes, ens.....									
Ens.....									
Ens.....									
4. 2. Reiskoste—									
4.2.1. Algemeen.....									
4.2.2. Aanstellings.....									
4. 3. Spesiale drukwerk (Jaarboek, ens.).....									
<i>Min:</i> Advertensie-inkomste.....									
4. 4. Universiteitsfunksies (gradeplegtigheid, ens.).....									
4. 5. Advertensies (poste, ens.).....									
4. 6. Verversings.....									
4. 7. Reserve vir oninbare skulde (studente).....									
4. 8. Pensioenfondsbewilliging (spesiale fonds).....									
4. 9. Werkloosheidsversekering (Raad se bydrae).....									
4.10. Ongevalleversekering.....									
4.11. Regskoste.....									
4.12. Diverse.....									
TOTALE BEDRYFSUITGAWE.....									
12. <i>Min:</i> Inkomste van fakulteite (gee „nul” op indien nie van toepassing nie).									
12.1.									
12.2.									
NETTO BEDRYFSUITGAWE.....									
5. Algemene koste teen lopende inkomste gedebiteer.									
5. 1. Rente op lenings (uitgesonderd koshuislenings)—									
5.1.1. Staatslenings.....									
5.1.2. Ander lenings.....									
5. 2. Spesiale navorsing (nie-kapitaaluitgawe).....									
5. 3. Publisiteit—									
5.3.1. Salarisse (per Staat 1.b.).....									
5.3.2. Onthaal en spesiale funksies.....									
5.3.3. Spesiale drukwerk.....	£	s.	d.						
<i>Min:</i> Advertensie-inkomste.....									
5.3.4. Advertensies.....									
5.3.5. Reiskoste.....									
5.3.6. Diverse.....									
5. 4. Beurse en pryse.....									
5. 5. Publikasies.....									
5. 6. Ander koste.....									
5. 7. Ens.....									
5. 8. Ens.....									
5. 9. Ens.....									

	£	s.	d.	£	s.	d.	£	s.	d.
6. Capital Expenditure from Revenue—									
6.1. Loan Redemption (excluding Hostel Loans)—									
6.1.1. State Loans.....									
6.1.2. Other Loans.....									*
6.2. Improvements and Acquisitions—									
6.2.1. Buildings.....									
6.2.2. Grounds/Land.....									
6.2.3. Furniture and Equipment.....									
6.2.4. Laboratory Equipment (general).....									
6.2.5. Laboratory Equipment (special research).....									*
6.3. Replacement Reserve Fund Provision—									
6.3.1. Buildings.....									
6.3.2. Furniture and Equipment.....									
6.3.3. Laboratory Equipment.....									†
TOTAL EXPENDITURE.....									£

* Transfer to Permanent Asset Fund Capital Account (Statement 3.D8.).

† Transfer to Replacement Reserve Fund Statement 3.D7.).

STATEMENT 1.b.

ANALYSIS OF SALARIES, WAGES AND ALLOWANCES FOR THE YEAR ENDED 31st DECEMBER

Description (with reference to Statement 1.a.).	Amount.	Cost of Living Allowances.	Council's Pension Contributions.	Total.*	Memorandum of Net Leave Expense included in Total Salary Expense.
	£	£	£	£	£
1. Salaries—					
Teaching Staff..... 1.1.1.					
Library..... 1.2.1.					
Central Administration..... 2.1.					
Superintendence Cleaning..... 3.1.3.1.					
Grounds..... 3.3.1.					
Technical and Maintenance Department..... 3.4.1.					
Publicity..... 5.3.1.					
2. Wages—					
Library..... 1.2.3.					
Central Administration..... 2.2.6.					
Cleaning..... 3.1.3.2.					
Grounds..... 3.3.2.					
Technical and Maintenance Department..... 3.4.2.					
SALARIES AND WAGES..					

* When a salary or wage group is not applicable insert „nil” in this column.

	£	s.	d.	£	s.	d.	£	s.	d.
6. Kapitaaluitgawe uit inkomste.									
6. 1. Leningsdelging (uitgesonderd koshuislenings)—									
6.1.1. Staatslenings.....									
6.1.2. Ander lenings.....									
6. 2. Verbeterings en verkrygings—									
6.2.1. Geboue.....									
6.2.2. Terrein/grond.....									
6.2.3. Meubels en uitrusting.....									
6.2.4. Laboratoriumuitrusting (algemeen).....									
6.2.5. Laboratoriumuitrusting (spesiale navorsing).....									
6. 3. Bewilliging vir Vervangingsreserwefonds—									
6.3.1. Geboue.....									
6.3.2. Meubels en uitrusting.....									
6.3.3. Laboratoriumuitrusting.....									
TOTALE UITGAWE.....									

* Oordrag op Kapitaalrekening van Vastebatefonds (Staat 3.D8.).

† Oordrag op Vervangingsreserwefonds (Staat 3.D7.).

STAAT 1.b.

ONTLEDING VAN SALARISSE, LONE EN TOELAES VIR DIE JAAR GEËINDIG 31 DESEMBER

Beskrywing (met verwysing na Staat 1.a.).	Bedrag.	Lewenskoste- toelaes.	Raad se Pensioen- bydraes.	Totaal.*	Memorandum van netto verlofuitgawe ingesluit in totale salarisuitgawe.
1...Salarisse—	£	£	£	£	£
Doserende personeel..... 1.1.1.					
Biblioteek..... 1.2.1					
Sentrale administrasie..... 2.1					
Toesig, skoonmaak..... 3.1.3.1.					
Terrein..... 3.3.1.					
Tegniese en onderhoudsdepartement. 3.4.1.					
Publisiteit..... 5.3.1.					
2. Lone—					
Biblioteek..... 1.2.3.					
Sentrale administrasie..... 2.2.6.					
Skoonmaak..... 3.1.3.2.					
Terrein..... 3.3.2.					
Tegniese en onderhoudsdepartement 3.4.2.					
SALARIS EN LONE.....					

* As 'n salaris- of loongroep nie van toepassing is nie, skryf „Nul” in hierdie kolom in.

STATEMENT 1.c.

DETAILS OF REVENUE.

	£	s.	d.	£	s.	d.	£	s.	d.
10. Own Revenue—									
10.1. Composite Student Fees.....									
10.2. Annual Grants from Public Bodies—									
10.2.1. General Purposes—	£	s.	d.						
10.2.1. 1.									
10.2.1. 2.									
10.2.2. Specific Purposes—									
10.2.2. 1.									
10.2.2. 2.									
10.3. Interest on Investments—									
10.3.1. Endowment Funds—Chairs (as per Statement 3.C2.)...									
10.3.2. Endowment Funds for General purposes (as per Statement 3.C3.).....									
10.3.3. Own Funds.....									
10.4. Rent (excluding Hostels, etc.)—									
10.4.1.									
10.4.2.									
10.5. Donations for General Purposes—									
10.5.1.									
10.5.2.									
10.6. Sundry Revenue (specify significant items)—									
10.6.1.									
10.6.2.									
11. Government Grants—									
11.1. General Purposes.....									
11.2. Cost of Living Allowances.....									
11.3. Special Grants (excluding grants for Loan Redemption or Development (Land, Buildings, Furniture, etc.) (see Statement 3.D5., 3.D6.).....									
TOTAL REVENUE.....									

STATEMENT 2.

STATEMENT OF CHANGES IN HOSTEL FUND CAPITAL ACCOUNT DURING THE YEAR ENDED 31st DECEMBER, 19__

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1. Balance as 1st January, 19__*												
2. Plus/Less: Consolidated Surplus/Deficit on Hostels for the year:—												
Rent charged to hostels.....												
Less: Interest and redemption paid by the University on loans for land, buildings, furniture and equipment for the hostels:—												
(i) Interest on all loans:—												
State Loans.....												
Other Loans.....												
(ii) Redemption on Loans for land and buildings (see Statement 3.D8.)—												
State Loans.....												
Other Loans.....												
(iii) Redemption on loans for furniture and equipment (see below)—												
State Loans.....												
Other Loans.....												
Plus/Less: Profit/Loss on Hostels (Statement 2.a.).....												
3. Plus/Less: Consolidated Surplus/Deficit on other Auxiliary Enterprises for the year (if applicable). N.B.—Account for and reflect entries according to exactly the same principles as under hostels above. Introduce Profit/Loss on other Auxiliary Enterprises with reference to Statement 2.b.).....												
4. Plus: Development Funds (Auxiliary Enterprises) expended during year (Statement 3.B3.).....												
5. Plus: Redemption on Loans for Furniture and Equipment (see above).....												
6. Plus/Less: Other Entries (specify).....												
7. Balance at 31st December, 19__—Per Balance Sheet												

* As on 31st December, ____, incorporate fully in the Accounts and Balance Sheet, as per valuation, all the assets of Hostels and other Auxiliary Enterprises (if any) in exact accordance with the opening balances (at 1st January, 19__), which will appear in Schedule 3 B1. and 3.B2. respectively for the year ended 31st December, 19__. The incorporation must, of course include inventories of consumable stores at 31st December, 19__. The corresponding total credit will be made to Hostel Fund Capital Account. This figure will constitute the opening Hostel Fund Capital Account Balance at 1st January, 19__.

BESONDERHEDE VAN INKOMSTE.

STAAT 1.c.

	£	s.	d.	£	s.	d.	£	s.	d.
10. Eie inkomste.									
10.1. Gesamentlike studentegelde.....									
10.2. Jaarlikse toekennings deur openbare liggame—									
10.2.1. Algemene doeleindes—	£	s.	d.						
10.2.1.1.									
10.2.1.2.									
10.2.2. Spesifieke doeleindes—									
10.2.2.1.									
10.2.2.2.									
10.3. Rente op beleggings—									
10.3.1. Skenkingsfondseleerstoel (per Staat 3.C.2.).....									
10.3.2. Skenkingsfondse vir algemene doeleindes (per Staat 3.C.3.)									
10.3.3. Eie fondse.....									
10.4. Huurgeld (uitgesonderd koshuise, ens.)—									
10.4.1.									
10.4.2.									
10.5. Skenkings vir algemene doeleindes—									
10.5.1.									
10.5.2.									
10.6. Diverse inkomste (spesifiseer items van belang)—									
10.6.1.									
10.6.2.									
11. Staatstoekennings—									
11.1. Algemene doeleindes.....									
11.2. Lewenskostetoeleae.....									
11.3. Spesiale toekennings (uitgesonderd toekennings vir leningsdelging of ontwikkeling (grond, geboue, meubels, ens.) (sien Staat 3.D5, 3.D6).....									
TOTALE INKOMSTE.....									

STAAT 2.

STAAT VAN VERANDERING IN KOSHUISFONDSKAPITAALREKENING GEDURENDE DIE JAAR GEËINDIG
31 DESEMBER 19.....

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1. Saldo op 1 Januarie 19.....*												
2. Plus/Min gekonsolideerde surplus/tekort op koshuise vir die jaar.												
Huurgeld teen koshuise gedebiteer.....												
Min: Rente en delging betaal deur die Universiteit op lenings vir grond, geboue, meubels en uitrust- ting vir koshuise—												
(i) Rente op alle lenings—												
Staatslenings.....												
Ander lenings.....												
(ii) Delging op lenings vir grond en geboue (sien Staat 3.D8.)—												
Staatslenings.....												
Ander lenings.....												
(iii) Delging op lenings vir meubels en uitrusting (sien hieronder)—												
Staatslenings.....												
Ander lenings.....												
Plus/Min wins/verlies op koshuise (Staat 2.a.).												
3. Plus/Min gekonsolideerde surplus/tekort op ander hulpondernehmens vir die jaar (indien van toepas- sing).												
(L.W.—Verantwoord en toon inskrywings volgens presies dieselfde beginsels as onder koshuise hierbo. Bring wins/verlies op ander hulpondernehmens in met met verwysing na Staat 2.b.).....												
4. Plus ontwikkelingsfonds (hulpondernehmens) bestee gedurende jaar (Staat 3.B3.).....												
5. Plus delging op lenings vir meubels en uitrusting (sien hierbo).....												
6. Plus/Min ander inskrywings (spesifiseer).....												
7. Saldo op 31 Desember 19....., per Balansstaat....												

* Neem al die bates van Koshuise en ander Hulpondernehmens (as daar is) soos op 31 Desember..... volledig in die Rekenings en Balansstaat, soos per waardering, op, presies soos in die geval van die aanvangsaldo's (op 1 Januarie 19.....) wat in onderskeidelik Bylae 3.B1 en Bylae 3.B2 vir die jaar geëindig 31 Desember 19..... sal verskyn. Inventarise van verbruikbare voorrade op 31 Desember 19..... moet natuurlik ook by die opneming ingesluit word. Die ooreenstemmende totale kredietbedrag sal op die Koshuisefonds se Kapitaalrekening geboek word. Hierdie syfer sal die aanvangsaldo van die Koshuisefonds se Kapitaalrekening op 1 Januarie 19..... uitmaak.

UNIVERSITY OF _____

REVENUE AND EXPENDITURE ACCOUNTS OF HOSTELS FOR THE YEAR ENDED 31ST DECEMBER, 19____.

Item No.	Hostel. A.	Hostel. B.	Hostel. C.	Hostel. D.	Hostel. E.	Total.
	£	£	£	£	£	£
<i>Revenue.</i>						
25.1. Residence Fees.....						
25.2. } Others (specify).....						
25.3. }						
TOTALS.....						
<i>Expenditure.</i>						
15. Stores Consumed—						
15.1. Food.....						
15.2. Fuel.....						
15.3. Cleaning Materials.....						
15.4. } Others (specify).....						
15.5. }						
15.6. }						
16. Services—						
16.1. Wages.....						
16.2. Power and Water.....						
16.3. Municipal Services and Taxes.....						
16.4. Laundry.....						
16.5. Telephone, Telegrams and Postage.....						
17. Repairs and Maintenance—						
17.1. Grounds.....						
17.2. Buildings.....						
17.3. Furniture and Equipment.....						
17.4. Motor Vehicles.....						
17.5. } Others (specify).....						
17.6. }						
17.7. }						
18. University-controlled Charges—						
18.1. Salaries.....						
18.2. Administration (University).....						
18.3. Rent (to University).....						
19. Other Expenses or Losses—						
19.1. } Specify (e.g. Rent Paid to others).....						
19.2. }						
19.3. }						
20. Depreciation (on reducing balances)—						
20.1. Furniture and Equipment at 20 per cent per Annum.....						
20.2. Cutlery and Kitchen Utensils at 33½ per cent per Annum.....						
20.3. Linen at 50 per cent per Annum.....						
20.4. Crockery at 50 per cent per Annum.....						
20.5. Motor vehicles at 25 per cent per Annum.....						
20.6. } Others.....						
20.7. }						
TOTALS OF EXPENDITURE.....						
NET PROFIT FOR THE YEAR.....						
NET LOSS FOR THE YEAR.....						

STATEMENT 2.b.

REVENUE AND EXPENDITURE ACCOUNTS OF AUXILIARY ENTERPRISES (EXCLUDING HOSTELS) FOR THE YEAR ENDED 31ST DECEMBER, 19____.

Item No.	A.	B.	C.	D.	Total.
	£	£	£	£	£
27. <i>Revenue—</i> Specify according to the circumstances.....					
29. <i>Expenditure—</i> Specify according to the circumstances..... (Follow so far as practicable the form, principles and depreciation percentages of Schedule XII)					
NET PROFIT FOR THE YEAR.....					
NET LOSS FOR THE YEAR.....					

UNIVERSITEIT VAN

INKOMSTE-EN-UITGAWEREKENINGS VAN KOSHUISE VIR DIE JAAR GEËINDIG 31 DESEMBER 19

Item No.	Koshuis. A.	Koshuis. B.	Koshuis. C.	Koshuis. D.	Koshuis. E.	Totaal.
<i>Inkomste.</i>	£	£	£	£	£	£
25.1. Inwoningsgelde.....						
25.2. } Ander (spesifiseer).....						
25.3. }						
TOTALE.....						
<i>Uitgawe.</i>						
15. Voorrade verbruik—						
15.1. Kosware.....						
15.2. Brandstof.....						
15.3. Skoonmaakmateriaal.....						
15.4. }						
15.5. } Ander (spesifiseer).....						
15.6. }						
16. Dienste—						
16.1. Lone.....						
16.2. Krag en water.....						
16.3. Munisipale dienste en belasting.....						
16.4. Wassery.....						
16.5. Telefoon, telegramme en posgeld.....						
17. Herstelwerk en onderhoud—						
17.1. Terrein.....						
17.2. Geboue.....						
17.3. Meubels en uitrusting.....						
17.4. Motorvoertuie.....						
17.5. }						
17.6. } Ander (spesifiseer).....						
17.7. }						
18. Koste deur Universiteit beheer—						
18.1. Salarisse.....						
18.2. Administrasie (Universiteit).....						
18.3. Huurgeld (aan Universiteit).....						
19. Ander koste of verliese—						
19.1. } Spesifiseer (bv. huurgeld aan ander						
19.2. } betaal).....						
19.3. }						
20. Waardevermindering (op verminderende						
20.1. saldo's)						
20.1. Meubels en uitrusting teen 20 persent per						
20.2. jaar.....						
20.2. Tafel- en kombuisgereedskap teen 33½						
20.3. persent per jaar.....						
20.3. Linne teen 50 persent per jaar.....						
20.4. Breekgoed teen 50 persent per jaar.....						
20.5. Motorvoertuie teen 25 persent per jaar...						
20.6. }						
20.7. } Ander.....						
TOTALE VAN UITGAWE.....						
NETTO WINS VIR DIE JAAR.....						
NETTO VERLIES VIR DIE JAAR.....						

STAAT 2.b.

INKOMSTE-EN-UITGAWEREKENINGS VAN HULPONDERNEMINGS (UITGESONDERD KOSHUISE) VIR DIE JAAR GEËINDIG 31 DESEMBER 19

Item No.	A.	B.	C.	D.	Totaal.
27. <i>Inkomste—</i>	£	£	£	£	£
Spesifiseer al na die omstandighede.....					
29. <i>Uitgawe—</i>					
Spesifiseer al na die omstandighede.....					
(Volg, vir sover doenlik, die vorm, beginsels en waarde-					
verminderingpersentasies van Bylae XII)					
NETTO WINS VIR DIE JAAR.....					
NETTO VERLIES VIR DIE JAAR.....					

UNIVERSITY OF _____

STATEMENT 3.

BALANCE SHEET AS AT 31ST DECEMBER, 19____.

		ASSETS.								
		£	s.	d.	£	s.	d.	£	s.	d.
A. Current Fund.										
I.—Current Assets—										
1. Cash—										
(a) On hand.....										
(b) In bank.....										
(c) } Etc. (specify short-term call										
(d) } investments).....										
2. Debtors—										
(a) Due from Students.....										
less Reserve for Bad Debts..										
(b) Sundry Current Debtors (State-										
ment 3.A1.).....										
3. Due from other Funds (if applicable)										
TOTAL CURRENT ASSETS....										
II.—Other Assets—										
1. Deferred Operating Expenses										
(specify)—										
(a)										
(b)										
2. Other (specify)—										
(a)										
(b)										
III.—Current Fund Deficit (show only if										
ending balance is a deficit)—										
For setting out, see liability side....										
B. Hostel Fund.										
I.—Investments in Hostels, etc. (excluding										
Land and Buildings)—										
1. Hostels (Statement 3.B1.).....										
2. Other Auxiliary Enterprises (State-										
ment 3.B.2).....										
II.—Due from other Funds (if applicable)..										

		LIABILITIES AND FUNDS.								
		£	s.	d.	£	s.	d.	£	s.	d.
A. Current Fund—										
I.—Current Liabilities—										
1. Bank Overdraft.....										
2. Sundry Current Liabilities (Statement 3.A2.).....										
3. Bursary and Prize Grants Unexpended (Statement 3.A3.).....										
4. Sundry Restricted Grants Unexpended (Statement 3.A4.).....										
5. Due to other Funds (if applicable).....										
TOTAL CURRENT LIABILITIES.....										
II.—Longterm Liabilities of Current Fund (specify 1, 2, 3, etc.).										
III.—Sundry Available Funds on Current Account—										
1. Votes Unexpended (Statement 3.A5.).....										
2. Sundry Available Funds (Statement 3.A6.).....										
IV.—Current Fund Surplus (if applicable)—										
Surplus/Deficit, at 1st January, 19____										
Plus/Less surplus/deficit for the year ended 31st December,										
19____ (Statement 1).....										
Plus/Less other Entries or Transfers.....										
B. Hostel Fund.										
I.—Loans for Hostel, etc., Furniture and Equipment (specify										
1, 2, 3, etc.).....										
II.—Development Funds for Investment in Auxiliary Enterprises—										
Amount Unexpended (Statement 3.B3.).....										
III.—Hostel Fund Capital Account (Statement 2).....										
IV.—Due to other Funds (if applicable).....										

BALANSSTAAT SOOS OP 31 DESEMBER 19.....

A. Lopende Fonds.	BATES.								
	£	s.	d.	£	s.	d.	£	s.	d.
I.—Lopende bates—									
1. Kontant—									
(a) Voorhande.....									
(b) By bank.....									
(c) } Ens. (spesifiseer beleggings									
(d) } met korttermyn opvra-									
ging).....									
2. Debiteurs—									
(a) Verskuldig deur studente....									
Min reserwe vir oninbare skulde									
(b) Diverse lopende debiteurs									
(Staat 3.A1.).....									
3. Verskuldig deur ander fondse (indien									
van toepassing).....									
TOTALE LOPENDE BATES.....									
II.—Ander Bates—									
1. Uitgestelde bedryfskoste (spesifiseer):									
(a)									
(b)									
2. Ander (spesifiseer)—									
(a)									
(b)									
III.—Lopende fonds tekort (toon slegs as slui-									
tingsaldo 'n tekort is—									
Vir uiteensetting, sien lastekant).....									
B. Koshuisfondse.									
I.—Beleggings in koshuise, ens. (uitgesonderd									
grond en geboue)—									
1. Koshuise (Staat 3.B1.).....									
2. Ander hulpondernemings (Staat 3.B2.)									
II.—Verskuldig deur ander fondse (indien									
van toepassing).....									

A. Lopende Fonds—	LASTE EN FONDSE.								
	£	s.	d.	£	s.	d.	£	s.	d.
I.—Lopende laste—									
1. Bankoortrekking.....									
2. Diverse lopende laste (Staat 3.A2.).....									
3. Beurs- en prystoekennings onbestee (Staat 3.A3.).....									
4. Diverse beperkte toekennings onbestee (Staat 3.A4.)..									
5. Verskuldig aan ander fondse (indien van toepassing)...									
TOTALE LOPENDE LASTE.....									
II.—Langtermynlaste van lopende fonds (spesifiseer 1, 2, 3, ens.)									
III.—Diverse beskikbare fondse op lopende rekening—									
1. Poste onbestee (Staat 3.A5.).....									
2. Diverse beskikbare fondse (Staat 3.A6.).....									
IV.—Lopende fondssurplus (indien van toepassing)—									
Surplus/Tekort op 1 Januarie 19.....									
Plus/Min surplus/tekort vir die jaar geëindig 31 Desember									
19..... (Staat 1).....									
Plus/Min ander inskrywings of oordragte.....									
B. Koshuisfondse.									
I.—Lenings vir koshuis-, ens., meubels en uitrusting (spesifiseer									
1, 2, 3, ens.).....									
II.—Ontwikkelingsfondse vir belegging in hulpondernemings—									
Bedrag onbestee (Staat 3.B3.).....									
III.—Koshuisfondskapitaalrekening (Staat 2).....									
IV.—Verskuldig aan ander fondse (indien van toepassing).....									

C. Endowment and other Funds.**I.—Investments (Statement 3.C1.)—**

1. Savings Accounts.....
2. Stores.....
3. Stocks and Debentures.....
4. Fixed Deposits.....
5. Mortgage Bonds.....
6. Other.....

II.—Loans to Students.....**III.—Special Pension Fund Investment.....****IV.—Due from other Funds (if applicable)...****D. Permanent Asset Fund.****I.—Permanent Assets—**

1. Land and Buildings (Statement 3.D1.)
2. Furniture and Equipment (Statement 3.D2.)
3. Laboratory Equipment (Statement 3.D3.)
4. Library, Books and Periodicals (Statement 3.D4.)

II.—Replacement Reserve Fund Investment/ (describe nature of investment).....**III.—Due from other Funds (if applicable):****C. Endowment and other Funds.****I.—Endowment Funds—**

1. Chairs (Statement 3.C2.).....
2. General Purposes (Statement 3.C3.).....
3. Bursaries and Prizes (Statement 3.C4.).....
4. Other Restricted Purposes (Statement 3.C5.).....

II.—Funds for Student Loans (Statement 3.C6.).....**III.—Special Pension Fund.....****IV.—Other Funds (Statement 3.C7.).....****V.—Investments Reserve—**

Balance at 1st January, 19.....
 Plus/Less Adjustments (specify their nature).....

VI.—Due to other Funds (if applicable).....**D. Permanent Asset Fund.****I.—Longterm Liabilities: Loans and Mortgages on Land, Buildings and Equipment (Statement 3.D5.)—**

1. State loans.....
2. Other loans.....

II.—Available Funds—

1. Development Funds Unexpended (Statement 3.D6.)...
2. Replacement Reserve Fund Available (Statement 3.D7.)

III.—Permanent Asset Fund, Capital Account (Statement 3.D8.)**IV.—Due to other Funds (if applicable).....**

C. Skenkings- en ander Fondse.

I.—Beleggings (Staat 3.C1.)—

1. Spaarrekenings.....
2. Voorrade.....
3. Effekte en obligasies.....
4. Vaste deposito's.....
5. Verbande.....
6. Ander.....

II.—Lenings aan studente.....

III.—Spesiale pensioenfondsbelegging.....

IV.—Verskuldig deur ander fondse (indien van toepassing).....

D. Vastebatefonds.

I.—Vaste bates—

1. Grond en geboue (Staat 3.D1.)....
2. Meubels en uitrusting (Staat 3.D2.)
3. Laboratoriumuitrusting (Staat 3.D3.)
4. Biblioteek, boeke en tydskrifte (Staat 3.D4.).....

II.—Vervangingsreserwefondsbelegging (beskryf aard van belegging).....

III.—Verskuldig deur ander fondse (indien van toepassing).....

C. Skenkings- en ander Fondse.

I.—Skenkingsfonds—

1. Leerstoele (Staat 3.C2.).....
2. Algemene doeleindes (Staat 3.C3.).....
3. Beurse en pryse (Staat 3.C4.).....
4. Ander beperkte doeleindes (Staat 3.C5.).....

II.—Fondse vir studenteleninge (Staat 3.C6.).....

III.—Spesiale pensioenfonds.....

IV.—Ander fondse (Staat 3.C7.).....

V.—Beleggingsreserwe—

Saldo op 1 Januarie 19.....
Plus/Min aanpassings (spesifiseer aard daarvan).....

VI.—Verskuldig aan ander fondse (indien van toepassing).....

D. Vastebatefonds.

I.—Langtermynlaste: Lenings en verbande op grond, geboue en uitrusting (Staat 3.D5.)—

1. Staatslenings.....
2. Ander lenings.....

II.—Beskikbare fondse—

1. Ontwikkelingsfondse onbestee (Staat 3.D6.).....
2. Vervangingsreserwefonds beskikbaar (Staat 3.D7.).....

III.—Kapitaalrekening van vastebatefonds (Staat 3.D8.).....

IV.—Verskuldig aan ander fondse (indien van toepassing).....

STATEMENT 3.A1.

SUNDRY CURRENT DEBTORS.

This Schedule should reflect all relevant accounts which are ordinarily receivable or recoverable *within approximately one year from the balance sheet date* and should clearly indicate *by whom* the amounts are owing to the University.

The balances should, where applicable, include the following:—

- (1) Amounts owing by:—
 - (a) the Union Government, in regard to grants, bursaries, etc.;
 - (b) the Provincial Administrations in regard to grants, bursaries, etc.;
 - (c) public bodies, such as municipalities, churches, companies, etc., in regard to annual grants, etc.
- (2) Unpaid accounts for services rendered by the University, e.g. Faculties of Medicine or Dentistry or the Accounting Department of the Central Administration.
- (3) Prepayment of pension contributions (where such prepayment is not written off).
- (4) Advances to staff, suppliers, etc.
- (5) Amounts overdrawn on Library (Books and Periodicals and Laboratory Equipment Votes).
- (6) Rent due to the University (excluding of course hostels, etc.).
- (7) Bills receivable.
- (8) Accrued interest or dividends on short-term investments of current fund (in so far as such amounts have not been debited directly to the investment accounts concerned).

NOTE.—It is not intended that each and every individual account receivable should be listed on this schedule. Similar accounts may be grouped together, provided that the designation given to the total is adequate in describing the nature of the debt, e.g. Sundry Advances to Staff.

STATEMENT 3.A2.

SUNDRY CURRENT LIABILITIES.

This Schedule should reflect all relevant accounts which are ordinarily payable *within approximately one year from the balance sheet date* (or which should otherwise be regarded as liabilities of the University) and should clearly indicate *to whom* the amounts are owing.

The balances should where applicable, include the following—

- (1) Arrear suppliers' accounts in regard to purchases of equipment, magazine supplies, municipal services, light, power and water, maintenance expense, purchases for hostels and other auxiliary enterprises, etc.
- (2) Arrear cost of services rendered, e.g. salaries, examiners' fees, audit fees, etc.
- (3) Grants from the Union Government, etc., received in advance.
- (4) Amounts due to the Commissioner of Pensions in regard to arrear pension payments.
- (5) Arrear payments to Medical Aid Fund, etc.
- (6) Amounts due to Student Representative Council.
- (7) Students' fees received in advance.
- (8) Refundable deposits received from students, etc.
- (9) Arrear interest and redemption on loans.
- (10) Trust moneys, other than restricted grants, etc., which are temporarily held by the University merely for transmission to others.

NOTE.—It is not intended that each and every individual account payable should be listed on this Schedule. Similar accounts may be grouped together, provided that the designation given to the relevant total is adequate in describing the nature of the debt, e.g. "Sundry Hostel Creditors".

STATEMENT 3.A3.

GRANT FOR BURSARIES AND PRIZES (EXCLUDING ENDOWMENT FUNDS).

Name of Fund or Grantor.	Balance Unexpended on 1st January, 19____	Received during the Year.	Total Available.	Bursaries and Prizes Allotted during the Year.	Other Entries, if any. (Describe.)	Balance Unexpended on 31st December, 19____
	£	£	£	£	£	£

(Balance Sheet.)

STATEMENT 3.A4.

SUNDRY RESTRICTED GRANTS (EXCLUDING ENDOWMENT FUNDS).

Name of Fund or Grant.	Purpose of Grant.	Balance Unexpended on 1st January, 19____	Received during the Year.	Total Available.	*Amount Expended during the Year.	Other Entries, if any. (Describe.)	Balance Unexpended on 31st December, 19____
		£	£	£	£	£	£

(Balance Sheet.)

* To the extent that these expenditures are of a capital nature (as when significant laboratory equipment is acquired for special research and becomes university property) they should be capitalised in the same manner as ordinary donations of physical assets. In this regard see "Development Fund" instructions.

DIVERSE LOPENDE DEBITEURS.

STAAT 3.A1.

In hierdie Bylae moet alle betrokke rekenings wat gewoonlik binne ongeveer een jaar na die balansstaatdatum ontvangbaar of verhaalbaar is, opgegee en duidelik gemeld word *deur wie* die bedrae aan die Universiteit verskuldig is.

Die saldo's moet die volgende, waar dit van toepassing is, insluit:—

- (1) Bedrae verskuldig deur—
 - (a) die Unieregering, ten opsigte van toekennings, beurse, ens.;
 - (b) die Provinsiale Administrasies, ten opsigte van toekennings, beurse, ens.;
 - (c) openbare liggame, soos munisipaliteite, kerke, maatskappye, ens., ten opsigte van jaarlikse toekennings, ens.
- (2) Onvereffende rekenings vir dienste gelewer deur die Universiteit, bv. Fakulteite Geneeskunde of Tandheelkunde of die Rekeningdepartement van die Sentrale Administrasie.
- (3) Vooruitbetaling van pensioenbydraes (waar sodanige vooruitbetaling nie afgeskryf word nie).
- (4) Voorskotte aan personeel, leweraars, ens.
- (5) Bedrae oortrek op Biblioteek- (Boeke en Tydskrifte en Laboratoriumuitrustingposte).
- (6) Huurgeld verskuldig aan die Universiteit (natuurlik met uitsondering van koshuise, ens.).
- (7) Wissels ontvangbaar.
- (8) Opgelope rente of dividende op korttermynbeleggings van lopende fonds (vir sover sulke bedrae nie regstreeks teen die betrokke beleggingsrekening gedebiteer is nie).

OPMERKING.—Dit is nie die bedoeling dat elke en iedere individuele ontvangbare rekening in hierdie Bylae opgegee moet word nie. Soortgelyke rekenings kan saamgegroeper word mits die naam wat aan die totaal gegee word, voldoende is om die aard van die skuld te beskryf, bv. diverse voorskotte aan personeel.

DIVERSE LOPENDE LASTE.

STAAT 3.A2.

In hierdie Bylae moet alle betrokke rekenings wat gewoonlik binne ongeveer een jaar na die balansstaatdatum (of wat andersins as laste van die Universiteit beskou moet word) *betalbaar is*, opgegee en duidelik gemeld word *aan wie* die bedrae verskuldig is.

Die saldo's moet die volgende, waar dit van toepassing is, insluit:—

- (1) Agterstallige leweraarsrekenings ten opsigte van aankope van uitrusting, magasynvoorrade, munisipale dienste, lig, krag en water, onderhoudsuitgawe, aankope vir koshuise en ander hulpondernemings, ens.
- (2) Agterstallige koste vir dienste gelewer, bv. salarisse, eksaminatorsgeelde, ouditgeelde, ens.
- (3) Toekennings deur die Unieregering (ens.) wat vooruit ontvang word.
- (4) Bedrae verskuldig aan die Kommissaris van Pensioene ten opsigte van agterstallige pensioenbetalings.
- (5) Agterstallige betalings aan Mediese Hulpfondse, ens.
- (6) Bedrae verskuldig aan Studente se Verteenwoordigende Raad.
- (7) Studentegelde wat vooruit ontvang word.
- (8) Terugbetaalbare deposito's ontvang van studente, ens.
- (9) Agterstallige rente en delging op lenings.
- (10) Trustgeelde uitgesonderd beperkte toekennings, ens., wat tydelik deur die Universiteit gehou word bloot vir oorsending aan ander.

OPMERKING.—Dit is nie die bedoeling dat elke en iedere individuele betaalbare rekening in hierdie Bylae opgegee moet word nie. Soortgelyke rekenings kan saamgegroeper word mits die naam wat aan die betrokke totaal gegee word, voldoende is om die aard van die skuld te beskryf, bv. „Diverse koshuiskrediteurs”.

TOEKENNINGS VIR BEURSE EN PRYSE (UITGESONDERD SKENKINGSFONDSE).

STAAT 3.A3.

Naam van fonds of skenker.	Saldo onbestee op 1 Januarie 19____	Gedurende die jaar ontvang.	Totaal beskikbaar.	Beurse en Pryse gedurende die jaar toegeken.	Ander inskrywings (as daar is), beskryf.	Saldo onbestee op 31 Desember 19____
	£	£	£	£	£	£

(Balansstaat.)

DIVERSE BEPERKTE TOEKENNINGS (uitgesonderd skenkingsfondse).

STAAT 3.A4.

Naam van fonds of toekenning.	Doel van toekenning.	Saldo onbestee op 1 Januarie 19____	Gedurende die jaar ontvang.	Totaal beskikbaar.	Bedrag* gedurende die jaar bestee.	Ander inskrywings (indien daar is), beskryf.	Saldo onbestee op 31 Desember 19____
		£	£	£	£	£	£

(Balansstaat.)

* In die mate waarin hierdie uitgawes van 'n kapitaalaard is (soos wanneer belangrike laboratoriumuitrusting vir spesiale navorsing verkry en Universiteitseiendom word) moet dit op dieselfde wyse as gewone skenkings van fisiese bates gekapitaliseer word. In hierdie opsig, sien instruksies insake „Ontwikkelingsfondse”.

STATEMENT 3.A5.

EXPENSE VOTES AND AMOUNTS UNEXPENDED.

Vote.*	Amount Unexpended on 1st January, 19____	Vote from Current Account for the Year.	Transfers from other Votes, etc. (Describe)	Total.	Amount Expended during Year.	Transfers to other Votes, etc. (Describe)	Amount Unexpended on 31st December, 19____.†
	£	£	£	£	£	£	£
Examples—							
1. Laboratories and other Operating Expense.....							
2. Building Repairs and Renovations							
3. Furniture and Equipment Repairs and Maintenance.....							
4. Special Research (non-capital expenditure).....							
5. Publicity.....							
6. Publications.....							
7. Visiting Lecturers.....							
(N.B., Exclude Votes for Laboratory Equipment and Library—see Statements 3.D3 and 3.D4, respectively).....							

(Balance Sheet.)

* Reflect only the applicable votes. Note that only the total vote relating to each function (see examples) should be analysed as indicated.

† Use an asterisk and appropriate footnote to indicate overdrawn Votes. The net total of this column appears in the balance sheet. If this net total represents a debit balance (net amount overdrawn) reflect it in Schedule 3.A1.

STATEMENT 3.A6.

SUNDRY AVAILABLE FUNDS.

Particulars of Account.	Balance at 1st January, 19____	Increases during Year, Describe.	Total.	Applied during the Year, Describe.	Balance at 31st December, 19____
	£	£	£	£	£

(Balance Sheet.)

This Schedule should describe all Sundry Credit Balances which represent available funds, i.e. balances which cannot rightly be regarded liabilities (creditors) of the University, e.g. unclaimed students' deposits, credit balances on students' accounts which will not be refunded, the University's profit on laundry contracts of hostels and all other such advantages which have not been transferred as income to the Revenue and Expenditure Account.

STATEMENT 3.B1.

INVESTMENT IN HOSTELS (EXCLUDING LAND AND BUILDINGS) AT 31st DECEMBER, 19____.

	HOSTELS.					
	A.	B.	C.	D.	E.	Total.
	£	£	£	£	£	£
1. Furniture and Equipment—						
Balance on 1st January, 19____*						
Plus: Additions (at cost).....						
Less: Depreciation (and credits at book value).....						
Balance at 31st December, 19____						
2. Cutlery and Kitchen Utensils—						
Balance on 1st January, 19____						
Plus: Additions (at cost).....						
Less: Depreciation (and credits at book value).....						
Balance at 31st December, 19____						
3. Linen (same setting out as under 1 and 2).....						
4. Crockery (same setting out as under 1 and 2).....						
5. Motor Vehicles (same setting out as under 1 and 2).....						
6. Other Hostel Assets (if any) (same setting out as under 1 and 2).....						
7. Inventories at 31st December, 19____ (provisions, fuel, cleaning materials, etc., per valuation).....						
TOTAL ASSETS AT 31st DECEMBER, 19____						

(Balance Sheet.)

* Per incorporation value.

UITGAWEPOSTE EN BEDRAE ONBESTEE.

STAAT 3.A5.

Pos.*	Bedrag onbestee op 1 Januarie 19____	Pos uit Lopende Rekening vir die jaar.	Oordragte uit ander Poste, ens. (beskryf).	Totaal.	Bedrag bestee gedurende die jaar.	Oordragte aan ander Poste, ens. (beskryf).	† Bedrag onbestee op 31 Desember 19____ †
Voorbeelde—	£	£	£	£	£	£	£
1. Laboratoriums en ander bedryfs-koste.....							
2. Bouherstel- en opknapwerk.....							
3. Meubels en uitrusting, herstel- en onderhoudswerk.....							
4. Spesiale navorsing (nie-kapitaaluit-gawe).....							
5. Publisiteit.....							
6. Publikasies.....							
7. Besoekende lektore.....							
(L.W.—Sluit Poste uit vir Laborato-ruimuitrusting en Biblioteek, sien onderskeidelik State 3.D3 en 3.D4).....							

(Balansstaat.)

* Dui slegs toepaslike poste aan. Let daarop dat slegs die totale pos wat op elke funksie (sien voorbeelde) betrekking het, ontleed moet word soos aangedui.

† Gebruik 'n asterisk en geskikte voetnoot om oortrokke Poste aan te dui. Die netto totaal van hierdie kolom kom in die balansstaat voor. As hierdie netto totaal 'n nadelige saldo (netto bedrag oortrek) verteenwoordig, dui dit in Bylae 3.A1. aan.

DIVERSE BESKIKBARE FONDSE.

STAAT 3.A6.

Besonderhede van rekening.	Saldo op 1 Januarie 19____	Vermeerderings gedurende jaar (beskryf).	Totaal.	Aangewend gedurende die jaar (beskryf).	Saldo op 31 Desember 19____
	£	£	£	£	£

(Balansstaat.)

In hierdie bylae moet alle diverse batige saldo's wat beskikbare fondse verteenwoordig, d.i. saldo's wat nie tereg as laste (krediteurs) van die Universiteit beskou kan word nie, beskryf word, bv. onopgeëiste deposito's van studente, batige saldo's op studente se rekenings wat nie terugbetaal sal word nie, die Universiteit se wins op wasserykontrakte van koshuise en alle ander sulke voordele wat nie as inkomste op die Inkomste-en-uitgawerekening oorgedra is nie.

STAAT 3.B1.

BELEGGING IN KOSHUISE (UITGESONDERD GROND EN GEBOUE) OP 31 DESEMBER 19____.

	KOSHUISE.					
	A.	B.	C.	D.	E.	Totaal.
1. Meubels en uitrusting—	£	£	£	£	£	£
Saldo op 1 Januarie 19____*						
Plus: Toevoegings (teen kosprys).....						
Min: Waardevermindering (en kreditte teen boekwaarde).....						
Saldo op 31 Desember 19____						
2. Tafel- en kombuisgereedskap—						
Saldo op 1 Januarie 19____						
Plus: Toevoegings (teen kosprys).....						
Min: Waardevermindering (en kreditte teen boekwaarde).....						
Saldo op 31 Desember 19____						
3. Linne (dieselfde uiteensetting as onder 1 en 2).....						
4. Breekgoed (dieselfde uiteensetting as onder 1 en 2).....						
5. Motorvoertuie (dieselfde uiteensetting as onder 1 en 2).....						
6. Ander koshuisbates (as daar is) (dieselfde uiteensetting as onder 1 en 2).....						
7. Inventarisse op 31 Desember 19____ (proviand, brandstof, skoonmaakmateriaal, ens., per waardering).....						
TOTALE BATES OP 31 DESEMBER 19____						

(Balansstaat.)

* Per inlywingswaarde.

STATEMENT 3.B2.

INVESTMENT IN AUXILIARY ENTERPRISES (EXCLUDING HOSTELS) AT 31st DECEMBER, 19_____

Assets.	A.	B.	C.	D.	Total.
Specify according to the Circumstances—					
(a) Nature of the Asset.....					
(b) Valuation at Incorporation or Existing Book Value at 1st January, 19_____					
(c) Additions at Cost.....					
(d) Depreciation (and credits at book value).....					
(e) Balance at 31st December, 19_____					
In this manner follow, so far as practicable, the form of Statement 3.B1.....					
TOTAL ASSETS AT 31st DECEMBER, 19_____					

(Balance Sheet).

STATEMENT 3.B3.

DEVELOPMENT FUNDS FOR INVESTMENT IN AUXILIARY ENTERPRISES.

(FURNITURE AND EQUIPMENT OF HOSTELS, ETC.).

Name of Fund or Donor.	Purpose of Grant.	Balance Unexpended on 1st January, 19_____	Received during Year.	Total.	Amount Expended during Year.	Other Entries if any. (Describe.)	Balance Unexpended on 31st December, 19_____
		£	£	£	£	£	£

Statement 2.

(Balance Sheet.)

PARTICULARS OF INVESTMENTS.

STATEMENT 3.C1.

(Specify under the following headings and include income accrued up to the year-end, i.e. either as part of the stated value of the investment or as a separate entry under each heading.)

	£	£
1. Savings Account.....		
2. Shares.....		
3. Stocks and Debentures.....		
4. Fixed Deposits.....		
5. Mortgage Bonds.....		
6. Other (including long-term internal loans to Permanent Asset Fund)—	£	
(a).....		
(b).....		
TOTAL PER BALANCE SHEET.....		£

STAAT 3.B2.

BELEGGING IN HULPONDERNEMINGS (UITGESONDERD KOSHUISE OP 31 DESEMBER 19___

Bates.	A.	B.	C.	D.	Totaal.
Spesifiseer volgens omstandighede—					
(a) Aard van bate.....					
(b) Waardering by inlywing of bestaande boekwaarde op 1 Januarie 19.....					
(c) Toevoegings teen kosprys.....					
(d) Waardevermindering (en kreditte teen boekwaarde).....					
(e) Saldo op 31 Desember 19.....					
Volg op hierdie wyse vir sover doenlik die vorm van Staat 3.B1.....					
TOTALE BATES OP 31 DESEMBER 19.....					

(Balansstaat.)

STAAT 3.B3.

ONTWIKKELINGSFONDS VIR BELEGGING IN HULPONDERNEMINGS.

(MEUBELS EN UITRUSTING VAN KOSHUISE, ENS.).

Naam van fonds of skenker.	Doel van toekenning.	Saldo onbestee op 1 Januarie 19___	Gedurende die jaar ontvang.	Totaal.	Bedrag gedurende die jaar bestee.	Ander inskrywings (as daar is) beskryf.	Saldo onbestee op 31 Desember 19___
		£	£	£	£	£	£

Staat 2.

(Balansstaat.)

STAAT 3.C1.

BESONDERHEDE VAN BELEGGINGS.

(Spesifiseer onder die volgende hoofde en sluit in *inkomste opgeloopt tot aan die einde van die jaar*, d.w.s. of as deel van die opgegewe waarde van die belegging of as 'n afsonderlike inskrywing onder elke hoof).

	£	£
1. Spaarrekening.....		
2. Aandele.....		
3. Effekte en Obligasies.....		
4. Vaste Deposito's.....		
5. Verbande.....		
6. Ander (insluitende interne langtermynlenings aan Vastebatefonds)—	£	
(a)		
(b)		
TOTAAL PER BALANSSTAAT.....		£

STATEMENT 3.C2.

ENDOWMENT FUNDS FOR CHAIRS.

Name of Fund or Donor.	Nature of Investment.	Principal of Endowment at 31st December, 19_____	Balance at 1st January, 19_____	Principal Funds Received during Year.	Income Received or Accrued during Year.	Amount Transferred to Current Revenue.	Other Transfers (Describe).	Balance at 31st December, 19_____
	£	£	£	£	£	£	£	£

(Statement 1.C.)

(Balance Sheet.)

STATEMENT 3.C3.

ENDOWMENT FUNDS FOR GENERAL PURPOSES.

Name of Fund or Donor.	Nature of Investment.	Principal of Endowment at 31st December, 19_____	Balance at 1st January, 19_____	Principal Funds Received during Year.	Income Received or Accrued during Year.	Amount Transferred to Current Revenue.	Other Transfers (Describe).	Balance at 31st December, 19_____
	£	£	£	£	£	£	£	£

(Statement 1.C.)

(Balance Sheet.)

STATEMENT 3.C4.

ENDOWMENT FUNDS FOR BURSARIES AND PRIZES.

Name of Fund or Donor.	Nature of Investment.	Principal of Endowment at 31st December, 19_____	Balance at 1st January, 19_____	Principal Funds Received during Year.	Income Received or Accrued during Year.	Bursaries and Prizes Allotted.	Transfers (Describe).	Balance at 31st December, 19_____
	£	£	£	£	£	£	£	£

(Balance Sheet.)

STATEMENT 3.C5.

ENDOWMENT FUNDS FOR RESTRICTED PURPOSES.

Name of Fund or Donor.	Nature of Investment.	Principal of Endowment at 31st December, 19_____	Balance at 1st January, 19_____	Principal Funds Received during Year.	Income Received or Accrued during Year.	* Amounts Expended.	Balance.
						Particulars.	
	£	£	£	£	£	£	£

(Balance Sheet.)

* See footnote to Statement 3.A4. in regard to capital expenditure.

SKENKINGSFONDS VIR LEERSTOELE.

STAAT 3.C2.

Naam van fonds of skenker.	Aard van belegging.	Kapitaal van skenking op 31 Desember 19____	Saldo op 1 Januarie 19____	Kapitaal-fondse gedurende jaar ontvang.	Inkomste gedurende jaar ontvang en opgeloo.	Bedrag oorgedra op lopende inkomste.	Ander oordragte (beskryf).	Saldo op 31 Desember 19____
	£	£	£	£	£	£	£	£

(Staat 1.C.)

(Staat 1.C.)

(Balansstaat.)

SKENKINGSFONDS VIR ALGEMENE DOELEINDES.

STAAT 3.C3.

Naam van fonds of skenker.	Aard van belegging.	Kapitaal van skenking op 31 Desember 19____	Saldo op 1 Januarie 19____	Kapitaal-fondse gedurende jaar ontvang.	Inkomste gedurende jaar ontvang of opgeloo.	Bedrag oorgedra op lopende inkomste.	Ander oordragte (beskryf).	Saldo op 31 Desember 19____
	£	£	£	£	£	£	£	£

(Staat 1.C.)

(Balansstaat.)

SKENKINGSFONDS VIR BEURSE EN PRYSE.

STAAT 3.C4.

Naam van fonds of skenker.	Aard van belegging.	Kapitaal van skenking op 31 Desember 19____	Saldo op 1 Januarie 19____	Kapitaal-fondse gedurende jaar ontvang.	Inkomste gedurende jaar ontvang of opgeloo.	Beurse en pryse toegeken.	Oordragte (beskryf).	Saldo op 31 Desember 19____
	£	£	£	£	£	£	£	£

(Balansstaat.)

SKENKINGSFONDS VIR BEPERKTE DOELEINDES.

STAAT 3.C5.

Naam van fonds of skenker.	Aard van belegging.	Kapitaal van skenking op 31 Desember 19____	Saldo op 1 Januarie 19____	Kapitaal-fondse gedurende jaar ontvang.	Inkomste gedurende jaar ontvang of opgeloo.	*Bedrae bestee.	Saldo.
						Besonderhede.	
	£	£	£	£	£	£	£

(Balansstaat.)

* Sien voetnoot by Staat 3.A4. ten opsigte van kapitaaluitgawe.

STATEMENT 3.C6.

FUNDS FOR STUDENT LOANS.

Loan Fund (Donor).	Balance at 1st January, 19____	Additions during Year.		Reductions or Transfers (Describe).	Balance at 31st December, 19____
		Further New Grants.	Interest, Etc.		
	£	£	£	£	£

(Balance Sheet.)

STATEMENT 3.C7.

OTHER FUNDS.

Description of Funds.	Nature and/or Status of Funds.	Nature of Investments (if any).	Balance Unapplied at 1st January, 19____	Received during Year.		Applied during Year.	Balance Unapplied at 31st December, 19____
				General.	Investment Income Received or Accrued.	Particulars.	
			£	£	£	£	£

(Balance Sheet.)

NOTE.—It is important that the information called for in this statement be so clearly provided that the exact nature of the funds and their application be readily apparent. In so far as such application benefits a specific fund of the university, Statement 3.C7. should, of course, reconcile with the statement which describes such beneficiary fund.

STATEMENT 3.D1.

LAND AND BUILDINGS (INCLUDING HOSTELS).

Description of Property.	Basis of Valuation, 31st December, 19____	Balance at 1st January, 19____	* Additions Financed by.				Credits at Book Value (Describe).	Depreciation Written Off at 31st December, 19____	Balance at 31st December, 19____
			Current Account.	Development Funds.	Replacement Reserve Fund.	External or Internal Loans.			
		£	£	£	£	£	£	£	£
Specify so far as possible, under suitable headings (functional or geographical)	E.g. "Cost" or "Cost less Depreciation" or per appraisalment, etc.								

(Statement 1.a.)

(Statement 3.D6.)

(Statement 3.D7.)

(Statement 3.D8.)

(Balance Sheet.)

* Use only appropriate columns.

STATEMENT 3.D2.

FURNITURE AND EQUIPMENT (EXCLUDING HOSTELS).

	£	£
* Balance at 1st January, 19____		
Plus: Additions, financed by—		
As applicable { Current Account (Statement 1.a.).....		
Development Funds (Statement 3.D6.).....		
Replacement Reserve Fund (Statement 3.D7.).....		
External and Internal Loans.....		
Less: Credits at Book Value (describe).....		
Depreciation written off at 31st December, 19____ (Statement 3.D8.).....		
BALANCE AT 31ST DECEMBER, 19____, PER BALANCE SHEET.....		£

* This balance should not include the values of hostel, etc., furniture and equipment or laboratory equipment. As at 31st December, 1954, the former should be taken up in "Investment in Hostels" account or "Investment in other Auxiliary Enterprises" account, as the case may be. The book value of laboratory equipment should be transferred from "Furniture and Equipment" account to a separate "Laboratory Equipment" account.

FONDSE VIR STUDENTELEENINGS.

STAAT 3.C6.

Leningsfonds (skenker).	Saldo op 1 Januarie 19____	Toevoegings gedurende jaar.		Verminderings of oordragte (beskryf).	Saldo op 31 Desember 19____
		Verdere nuwe toekennings.	Rente, ens.		
	£	£	£	£	£

(Balansstaat.)

ANDER FONDSE.

STAAT 3.C7.

Beskrywing van fondse.	Aard en/of status van fondse.	Aard van beleggings (as daar is).	Saldo onaan- gewend op 1 Januarie 19____	Ontvang gedurende jaar.		Aangewend gedurende jaar.	Saldo onaan- gewend op 31 Desember 19____
				Algemeen.	Beleggings- inkomste ontvang of opgeloop.	Besonder- hede.	
			£	£	£	£	£

(Balansstaat.)

OPMERKING.—Dit is belangrik dat die inligting wat in hierdie staat gevra word, so duidelik verstrek word dat die presiese aard van die fondse en die aanwending daarvan gereedlik daaruit blyk. Vir sover sodanige aanwending 'n bepaalde fonds van die universiteit ten voordele kom, moet Staat 3.C7. natuurlik in ooreenstemming wees met die staat wat sodanige begiftigde fonds beskryf.

GROND EN GEBOUE (INSLUITENDE KOSHUISE).

STAAT 3.D1.

Beskrywing van eiendom.	Basis van waardering, 31 Desember 19____	Saldo op 1 Januarie 19____	* Toevoegings gefinansier uit.				Kredite teen boek- waarde (beskryf).	Waarde- vermin- dering afgeskryf op 31 Desember 19____	Saldo op 31 Desem- ber 19____
			Lopende rekening.	Ontwikke- lings- fonds.	Vervang- ings- reserwe- fonds.	Eksterne of interne leenings.			
		£	£	£	£	£	£	£	£
Spesifiseer vir sover moontlik, onder ge- skikte hoofde (funksioneel of geografies)	Bv. „kosprys” of „kosprys min waardeverminde- ring” of „volgens skatting”, ens.								

(Staat 1.a.)

(Staat 3.D6.)

(Staat 3.D7.)

(Staat 3.D8.)

(Balansstaat.)

* Gebruik slegs toepaslike kolomme.

MEUBELS EN UITRUSTING (UITGESONDERD KOSHUISE).

STAAT 3.D2.

		£	£
* Saldo op 1 Januarie 19____			
Plus: Toevoegings gefinansier uit—			
Na gelang dit	Lopende Rekening (Staat 1a.)		
van toepas-	Ontwikkelingsfonds (Staat 3.D6.)		
sing is.	Vervangingsreserwefonds (Staat 3.D7.)		
	Eksterne en Interne Leenings		
Min: Kredite teen boekwaarde (beskryf)			
Waardevermindering afgeskryf op 31 Desember 19____ (Staat 3.D8.)			
SALDO OP 31 DESEMBER 19____, PER BALANSSTAAT			

* Hierdie saldo moet nie die waardes van Koshuise, ens., Meubels en Uitrusting of Laboratoriumuitrusting insluit nie. Op 31 Desember 1954, moet eersgenoemde opgenoem word in die rekening „Belegging in Koshuise” of die rekening „Belegging in ander Hulpontnemings”, na gelang van die geval. Die boekwaarde van laboratoriumuitrusting moet van die rekening „Meubels en Uitrusting” op 'n aparte rekening „Laboratoriumuitrusting” oorgedra word.

LABORATORY EQUIPMENT.

STATEMENT 3.D3.

	£	£
Balance at 1st January, 19.....		
Plus: Additions (including Votes), financed by—		
Current Account (Statement 1.a).....		
Development Funds (Statement 3.D6.).....		
Replacement Reserve Fund (Statement 3.D7.).....		
External and Internal Loans.....		
Less: Credits at Book Value (describe).....		
Depreciation written off at 31st December, 19____ (Statement 3.D8.).....		
Balance on Laboratory Equipment Account, at 31st December, 19.....		
Less: Laboratory Equipment Vote unexpended at 31st December, 19.....		
BALANCE PER BALANCE SHEET.....		£

LIBRARY, BOOKS AND PERIODICALS.

STATEMENT 3.D4.

	£	£
Balance at 1st January, 19.....		
Plus: Additions (including Votes), financed by—		
As applicable { Current Account (Statement 1.a).....		
Development Funds (Statement 3.D6).....		
External and Internal Loans.....		
Less: Credits (describe).....		
Depreciation written off as at 31st December, 19____ (Statement 3.D8).....		
Balance of Library (Books and Periodicals) Account, at 31st December, 19.....		
Less: Library Vote (Books and Periodicals) unexpended at 31st December, 19.....		
BALANCE PER BALANCE SHEET.....		£

LOANS AND MORTGAGES ON LAND, BUILDINGS AND EQUIPMENT.

STATEMENT 3.D5.

Loan.	Original Amount.	Balance at 1st January, 19____	Loans during Year.	Redemption by.		Other Entries (Describe).	Balance at 31 st December, 19____
				University.	Government.		
	£	£	£	£	£	£	£
1. State Loans—							
(a) Relating to University (Specify)							
(b) Relating to Hostels (Specify)..							
2. Other Loans—							
(a) Relating to University (Specify)							
(b) Relating to Hostels (Specify)..							

(Statement 3.D8.)

(Balance Sheet.)

NOTE.—The total of redemption (university) under 1 (a) and 2 (a) must reconcile with the corresponding item (6A) in Statement 1.a the total under 1 (b) and 2 (b) with the corresponding item in Statement 2.

LABORATORIUMUITRUSTING.

STAAT 3.D3.

	£	£
Saldo op 1 Januarie 195.....		
Plus: Toevoegings (insluitende Poste), gefinansier uit—		
Lopende Rekening (Staat 1.a).....		
Ontwikkelingsfonds (Staat 3.D6.).....		
Vervangingsreserwefonds (Staat 3.D7.).....		
Eksterne en Interne Lenings.....		
Min: Kreditte teen boekwaarde (beskryf).....		
Waardevermindering afgeskryf op 31 Desember 19____ (Staat 3.D8.).....		
Saldo op Rekening vir Laboratoriumuitrusting op 31 Desember 19.....		
Min: Pos vir Laboratoriumuitrusting onbestee op 31 Desember 19.....		
SALDO PER BALANSSTAAT.....		

BIBLIOTEEK, BOEKE EN TYDSKRIFTE.

STAAT 3.D4.

	£	£
Saldo op 1 Januarie 19.....		
Plus: Toevoegings (insluitende Poste), gefinansier uit—		
Na gelang dit } Lopende Rekening (Staat 1a).....		
van toepas- } Ontwikkelingsfonds (Staat 3.D6).....		
sing is, } Eksterne en Interne Lenings.....		
Min: Kreditte (beskryf).....		
Waardevermindering afgeskryf op 31 Desember 19____ (Staat 3.D8).....		
Saldo op rekening vir Biblioteek (boeke en tydskrifte) op 31 Desember 19.....		
Min: Biblioteekpos (boeke en tydskrifte) onbestee op 31 Desember 19.....		
SALDO PER BALANSSTAAT.....		

LENINGS EN VERBANDE OP GROND, GEBOUE EN UITRUSTING.

STAAT 3.D5.

Lening.	Oor- spronklike bedrag.	Saldo op 1 Januarie 19____	Lenings gedurende jaar.	Delging deur.		Ander inskrywings (beskryf).	Saldo op 31 Desember 19____
				Universiteit.	Regering.		
1. Staatslenings—	£	£	£	£	£	£	£
(a) In verband met universiteit (spesifiseer).....							
(b) In verband met koshuise (spesi- fiseer).....							
2. Ander lenings—							
(a) In verband met universiteit (spesifiseer).....							
(b) In verband met koshuise (spesi- fiseer).....							

(Staat 3.D8.)

(Balansstaat.)

OPMERKING.—Die totaal van Delging (Universiteit) onder 1 (a) en 2 (a) moet ooreenkom met die ooreenstemmende item (6A) in Staat 1a; die totaal onder 1 (b) en 2 (b) met die ooreenstemmende item in Staat 2.

STATEMENT 3.D6.
DEVELOPMENT FUND (FOR INVESTMENT IN PERMANENT ASSETS).

* Name of Fund or Donor (or source of funds, e.g. when a permanent asset is sold).	Balance unexpended at 1st January, 19____	Additions to the Fund during the year.				Expended on Permanent Assets during year.					Other Entries.	Balance unexpended at 31st December, 19____
		Principal Amounts (general).	Government Contribution.	Income Earned.	Total.	Land and Buildings.	Furniture and Equipment.	Laboratory Equipment.	Library books and Periodicals.	Total.		
	£	£	£	£	£	£	£	£	£	£	£	£
A. Subject to a £-for-£ grant according to Regulation 10.....												
B. Other.....												
						xxx (Statement 3.D1.)	xxx (Statement 3.D2.)	xxx (Statement 3.D3.)	xxx (Statement 3.D4.)	xxx (Statement 3.D8.)	xxx (Balance Sheet.)	

* Where convenient and desirable small contributions should, of course, be treated collectively under an appropriate title. N.B.—Proceeds of permanent assets sold would normally be credited to this fund. Their book value must be written off against Permanent Asset Capital Account. (Statement 3.D8.)

STAAT 3.D6.
ONTWIKKELINGSFONDS (VIR BELEGGING IN VASTE BATES).

* Naam van fonds of skenker (of bron van fondse bv. wanneer 'n vaste bate verkoop word).	Saldo onbestee op 1 Januarie 19_____	Toevoegings tot die fonds gedurende die jaar.				Bestee aan vaste bates gedurende die jaar.					Ander Inskrywings.	Saldo onbestee op 31 Desember 19_____
		Kapitaal-bedrae (algemeen).	Regerings-bydrae.	Inkomste opgelewer.	Totaal.	Grond en geboue.	Meubels en Uitrusting.	Laboratorium-uitrusting.	Biblioteek, Boeke en Tydskrifte.	Totaal.		
	£	£	£	£	£	£	£	£	£	£	£	£
A. Onderworpe aan 'n £-vir-£-toekenning volgens Regulasie 10.....												
B. Ander.....												
						xxx (Staat 3.D1.)	xxx (Staat 3.D2.)	xxx (Staat 3.D3.)	xxx (Staat 3.D4.)	xxx (Staat 3.D8.)	xxx Balansstaat.	

* Waar dit gerieflik en wenslik is, moet klein bydraes natuurlik gesamentlik onder 'n toepaslike hoof opgeneem word. L.W.—Opbrengste uit vaste bates wat verkoop is, sal onder gewone omstandighede aan hierdie fonds gekrediteer word. Die boekwaarde daarvan moet teen Kapitaalrekening van vaste bates afgeskryf word. (Staat 3.D8.)

STATEMENT 3.D7.

	Buildings.	Furniture and Equipment.	Laboratory Equipment.	Total.
Balance at 1st January, 19.....	+ or -	+ or -	+ or -	+ or -
Interfund transfers (if any).....	*	*	*	*
ADJUSTED BALANCES.....				
Less: Amounts expended on permanent assets.....	(Statement 3.D1.)	(Statement 3.D2.)	(Statement 3.D3.)	(Statement 3.D8.)
Less: Other debits (if any).....				
Plus:				
(1) Replacement Reserve Fund, provisions for the year ended 31st December, 19..... (Statement 1.a, section 6.3)....				
(2) Income for the year on Replacement Reserve Fund Investment*.....				
(3) Other credits (if any).....				
Balance at 31st December, 19.....				

(Balance Sheet.)

* The total investment income for the year is allocated to the three sections of this fund on a basis of balances and time.

STATEMENT OF CHANGES IN PERMANENT ASSET FUND CAPITAL ACCOUNT.

STATEMENT 3.D8.

	£	£	£
Balance at 1st January, 19.....			
<i>Plus:</i> Additions to the fund—			
(1) From Current Account—			
(a) Library Books and Periodicals (Statement 1.a, section 1.2.2).	_____		
(b) Capital Expenditure (Statement 1.a, section 6.1 and 6.2)....	_____		
(2) From Hostel Fund: Redemption of loans for hostel, land, buildings (Statement 2).....	_____	_____	
(3) Redemption of loans by Government (Statement 3.D5).....	_____	_____	
(4) Development Funds (permanent assets) expended (Statement 3.D6)	_____	_____	
(5) Replacement Reserve Funds expended (Statement 3.D7).....	_____	_____	
<i>Less:</i> Reductions in the fund—			
(1) Depreciation written off at 31st December, 19____—			
Land and buildings (Statement 3.D1).....	_____		
Furniture and equipment (Statement 3.D2).....	_____		
Laboratory equipment (Statement 3.D3).....	_____		
Library books and periodicals (Statement 3.D4).....	_____		
(2) Other debits (describe) (e.g. the <i>book value</i> of any permanent assets sold must be charged against this account).....	_____	_____	
Balance at 31st December, 19____, as per Balance Sheet.....			£

APPENDIX A.

MEMORANDUM OF EXTERNAL UNIVERSITY FUNDS AT 31st DECEMBER, 19..... (ADMINISTERED BY BODIES OTHER THAN THE COUNCIL OF THE UNIVERSITY AND NOT INCORPORATED IN THE ATTACHED BALANCE SHEET).

[illegible]

* When the total value of an external fund at the year-end is not determinable because that information is withheld by the governing body, or otherwise cannot be made available, the words "not determinable" should be written in this column opposite the name of the fund. When the total value of a fund, and/or its status, is estimated the word "estimate" should be written under the relevant amounts.

VERVANGINGSRESERWEFONDS.

STAAT 3.D7.

	Geboue.	Meubels en uitrusting.	Laboratorium- uitrusting.	Totaal.
Saldo op 1 Januarie 19.....				
Tussenfondsoordragte (as daar is).....	* + of -	* + of -	* + of -	* + of -
AANGESUIWERDE SALDO'S.....				
Min: Bedrae bestee aan vaste bates.....	(Staat 3.D1.)	(Staat 3.D2.)	(Staat 3.D3.)	(Staat 3.D8.)
Min: Ander debette (as daar is).....				
Plus:				
(1) Vervangingsreserwefondsbewilligings vir die jaar geëindig 31 Desember 19..... (Staat 1a, Afdeling 6.3).....				
(2) Inkomste vir die jaar op Vervangingsreserwefondsbeleg- ging*.....				
(3) Ander kreditte (as daar is).....				
Saldo op 31 Desember 19.....				

(Balansstaat.)

* Die totale beleggingsinkomste vir die jaar word aan die drie afdelings van hierdie Fonds op 'n basis van saldo's en tyd toegewys.

STAAT VAN VERANDERING IN KAPITAALREKENING VAN VASTE BATEFONDS.

STAAT 3.D8.

	£	£	£
Saldo op 1 Januarie 19.....			
Plus: Toevoegings aan die fonds—			
(1) Uit lopende rekening—			
(a) Biblioteek, boeke en tydskrifte (Staat 1a, afdeling 1.2.2)....			
(b) Kapitaaluitgawe (Staat 1a, afdeling 6.1 en 6.2).....			
(2) Uit Koshuisfonds: Delging van lenings vir koshuis, grond, geboue (Staat 2).....			
(3) Delging van lenings deur Regering (Staat 3.D5).....			
(4) Ontwikkelingsfonds (vaste bates) bestee (Staat 3.D6).....			
(5) Vervangingsreserwefonds bestee (Staat 3.D7).....			
Min: Verminderings in die fonds—			
(1) Waardevermindering afgeskryf op 31 Desember 19—			
Grond en geboue (Staat 3.D1).....			
Meubels en uitrusting (Staat 3.D2).....			
Laboratoriumuitrusting (Staat 3.D3).....			
Biblioteek, boeke en tydskrifte (Staat 3.D4).....			
(2) Ander debette (beskryf) (bv. die boekwaarde van vaste bates verkoop moet teen hierdie rekening gedebiteer word).....			
Saldo op 31 Desember 19....., per Balansstaat.....			

BYVOEGSEL A.

MEMORANDUM VAN BUIITE-UNIVERSITEITSFONDSE OP 31 DESEMBER 19..... (GEADMINISTREER DEUR ANDER LIGGAME AS DIE RAAD VAN DIE UNIVERSITEIT EN NIE IN DIE AANGEHEGTE BALANSSTAAT OPGENEEM NIE).

Naam van fonds.	Aard en/of doel van fonds.	STATUS VAN FONDS OP 31 DESEMBER 19.....			*Totale waarde van fonds.
		Kapitaal (nie bedoel vir oordrag aan universiteit nie).	Nie-kapitaal.	Status nie bepaalbaar nie.	
		£	£	£	£

* Wanneer die totale waarde van 'n buitfonds aan die einde van die jaar nie bepaalbaar is omdat hierdie inligting deur die behorende liggaam teruggehou word, of andersins nie beskikbaar gestel kan word nie, moet die woorde „nie bepaalbaar” in hierdie kolom, teenoor die naam van die fonds geskryf word. Wanneer die totale waarde van 'n fonds en/of sy status geskat word, moet die woord „geskat” onder die betrokke bedrae geskryf word.

APPENDIX B.

ACKNOWLEDGMENT OF DEBT.

I acknowledge that the University of _____ is indebted to the Secretary for Education, Arts and Science for an amount of £ _____ (_____ pounds _____ shillings and _____ pence) in respect of an interest free loan received from the Secretary for Education, Arts and Science in terms of No. 21 of the regulations framed in terms of section *twenty-eight* of the Universities Act, 1955 (Act No. 61 of 1955), for the purpose of awarding loans to students and that this loan is repayable to the Secretary for Education, Arts and Science, at the pleasure of the Minister.

Registrar of the University

Date _____

of _____

BYVOEGSEL B.

SKULDBEWYS.

Ek erken dat die Universiteit van _____ aan die Sekretaris van Onderwys, Kuns en Wetenskap 'n bedrag van £ _____ (_____ pond _____ shielings en _____ pennies) verskuldig is ten opsigte van 'n rentevry lening ontvang van die Sekretaris van Onderwys, Kuns en Wetenskap ingevolge No. 21 van die regulasies opgestel kragtens artikel *ag-en-twintig* van die Wet op Universiteite, 1955 (Wet No. 61 van 1955) vir die doel van die toekenning van lenings aan studente en dat hierdie lening aan die Sekretaris van Onderwys, Kuns en Wetenskap terugbetaal moet word al na dit die Minister behaag.

Registrateur van die Universiteit

Datum _____

van _____

IMPORTERS EXPORTERS INDUSTRIALISTS

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Hierdie tydskrif bevat o.a. 'n maandelikse ekonomiese oorsig (met statistiek) van besigheids- en nywerheidstoestande in die Unie, die jongste departementele inligting oor afsetmoontlikhede vir Unie-produkte in lande waar die Unie oorsese handelsverteenvoerders het, lyste van handelsnavrae, besonderhede in verband met nywerheidsbedrywighede in die Unie, die jongste aspekte van prys- en voorradebeheer, die meeste verslae (volledig) van die Raad van Handel en Nywerheid, en artikels van 'n algemene aard oor die handel en nywerheid