



# STAATSKOERANT

## VAN DIE REPUBLIEK VAN SUID-AFRIKA

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## REPUBLIC OF SOUTH AFRICA

# GOVERNMENT GAZETTE

*As 'n Nuusblad by die Poskantoor Geregistreer*

*Registered at the Post Office as a Newspaper*

**Prys 20c Price**  
**Oorsee 30c Overseas**  
**POSVRY—POST FREE**

Vol. 121]

KAAPSTAD, 23 JULIE 1975

CAPE TOWN, 23 JULY 1975

[No. 4794

DEPARTEMENT VAN DIE EERSTE MINISTER

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No. 1371. 23 Julie 1975.

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

No. 66 van 1975: Skatkis- en Ouditwet, 1975.

DEPARTMENT OF THE PRIME MINISTER

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No. 1371. 23 July 1975.

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

No. 66 of 1975: Exchequer and Audit Act, 1975.

Act No. 66, 1975

EXCHEQUER AND AUDIT ACT, 1975.

## ACT

To provide for the regulation of the collection, receipt, control, custody and issue of State moneys and the receipt, custody and control of other State property; the raising and repayment of loans by the State; the granting of certain loans from the State Revenue Fund and the terms and conditions in regard to the repayment of such loans; the duties and powers of the Treasury; the granting of certain guarantees to the South African Reserve Bank; the appointment of an Auditor-General and the auditing of certain accounts by him; and matters connected therewith.

*(English text signed by the State President.)  
(Assented to 30 June 1975.)*

**BE IT ENACTED** by the State President, the Senate and the House of Assembly of the Republic of South Africa, as follows:—

### Definitions.

**1. (1)** In this Act and any Financial Regulation and Treasury Instruction, unless the context otherwise indicates—

- (i) “accounting officer” means a person referred to in section 15; (xix)
- (ii) “additional estimates of expenditure” means the estimates of additional expenditure from the State Revenue Fund submitted to Parliament in respect of expenditure on services of the State for the payment of which moneys or sufficient moneys have not already been appropriated by an appropriation Act in the financial year in question; (i)
- (iii) “appropriation account” means an account mentioned in section 14; (ii)
- (iv) “appropriation Act” means an Act by which the estimates or additional estimates of expenditure from the State Revenue Fund have been approved by Parliament; (vi)
- (v) “Auditor-General” means the person appointed as such in terms of section 41; (xvii)
- (vi) “Bank” means the South African Reserve Bank mentioned in the definition of “the Bank” in section 1 of the South African Reserve Bank Act, 1944 (Act No. 29 of 1944); (iii)
- (vii) “credit” means an allocation of an amount of money in the Paymaster-General’s Account to an accounting officer; (xv)
- (viii) “estimates of expenditure” means estimates of expected expenditure from the State Revenue Fund on the services of the State during a financial year, which are submitted to Parliament, and includes any estimates of supplementary expenditure on such services during that financial year which it is deemed necessary to provide for after the first-mentioned estimates have been submitted to Parliament but before they have been approved; (iv)
- (ix) “Exchequer Account” means the account mentioned in section 3 (1); (xxi)

# WET

Om voorsiening te maak vir die reëling van die invordering, ontvangs, beheer, bewaring en uitbetaling van Staatsgeld en die ontvangs, bewaring en beheer van ander Staatsgoed; die aangaan en terugbetaling van lenings deur die Staat; die toestaan van sekere lenings uit die Staatsinkomstefonds en die voorwaardes betreffende die terugbetaling van sodanige lenings; die pligte en bevoegdhede van die Tesourie; die verlening van sekere waarborge aan die Suid-Afrikaanse Reserwebank; die aanstelling van 'n Ouditeur-generaal en die ouditering van sekere rekenings deur hom; en aangeleenthede wat daarmee in verband staan.

(Engelse teks deur die Staatspresident geteken.)  
(Goedgekeur op 30 Junie 1975.)

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

1. (1) Tensy uit die samehang anders blyk, beteken in hierdie Wet en 'n Finansiële Regulasie en Tesourie-instruksie— Woord-  
omskrywing.
  - (i) „addisionele begroting van uitgawes” ’n begroting van addisionele uitgawes uit die Staatsinkomstefonds wat aan die Parlement voorgelê word ten opsigte van uitgawes aan die dienste van die Staat vir die betaling waarvan daar nie reeds by ’n Begrotingswet in die betrokke boekjaar geld bewillig is of voldoende geld bewillig is nie; (ii)
  - (ii) „appropriasierekening” ’n rekening vermeld in artikel 14; (iii)
  - (iii) „Bank” die Suid-Afrikaanse Reserwebank vermeld in die omskrywing van „die Bank” in artikel 1 van die Wet op die Suid-Afrikaanse Reserwebank, 1944 (Wet No. 29 van 1944); (vi)
  - (iv) „begroting van uitgawes” ’n begroting van verwagte uitgawes uit die Staatsinkomstefonds aan die dienste van die Staat gedurende ’n boekjaar, wat aan die Parlement voorgelê word, en ook ’n begroting van aanvullende uitgawes aan sodanige dienste gedurende daardie boekjaar ten opsigte waarvan dit nodig geag word om voorsiening te maak nadat eersgenoemde begroting aan die Parlement voorgelê is maar voordat dit goedgekeur is; (viii)
  - (v) „begrotingspos” ’n begrotingspos aangetoon in ’n bylae by ’n Begrotingswet; (xxxii)
  - (vi) „Begrotingswet” ’n Wet waarby ’n begroting of addisionele begroting van uitgawes uit die Staatsinkomstefonds deur die Parlement goedgekeur is; (iv)
  - (vii) „Betaalmeester-generaalrekening” die rekening vermeld in artikel 9 (1); (xvi)
  - (viii) „binnelandse effekte” effekte wat in die Republiek uitgegee is; (xiii)
  - (ix) „boekjaar” die tydperk van 1 April in ’n jaar tot 31 Maart in die daaropvolgende jaar; (xi)

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- (x) "Financial Regulations" means any regulations made under section 38; (xi)
- (xi) "financial year" means the period from 1 April in any year to 31 March in the next succeeding year; (ix)
- (xii) "external stock" means stock issued outside the Republic; (x)
- (xiii) "internal stock" means stock issued in the Republic; (viii)
- (xiv) "Minister" means the Minister of Finance; (xvi)
- (xv) "part appropriation Act" means an Act contemplated in the first proviso to section 4 (1); (xiii)
- (xvi) "Paymaster-General's Account" means the account mentioned in section 9 (1); (vii)
- (xvii) "permanent capital" means capital not required to be repaid; (xviii)
- (xviii) "revenue" means all moneys received by way of taxes, imposts or rates and all casual and other receipts of the State, whatever the source, which may be appropriated by Parliament, and includes moneys borrowed in terms of the provisions of this Act, but does not include the amount of any fine not exceeding twenty rand imposed upon any person by any court of law, in so far as such amount has not been paid, and revenue accruing to the Railway and Harbour Fund, the Post Office Fund and a provincial revenue fund; (xiv)
- (xix) "security" means any stock or bond certificate, promissory note, debenture, treasury bill, or document issued as evidence of the borrowing of moneys in terms of this Act, and signed by a person or persons authorized thereto by or in terms of section 19 (4); (xx)
- (xx) "South West Africa Account" means the account mentioned in section 2 (1) (b); (xxx)
- (xxi) "Stabilization Account" means the account established in terms of section 18 (1); (xxvii)
- (xxii) "standard interest rate" means the rate of interest determined in terms of section 26 (1); (xxviii)
- (xxiii) "State debt" means money borrowed in terms of any law and which is to be repaid from the State Revenue Fund; (xxvi)
- (xxiv) "State moneys" means—
  - (a) all revenues; and
  - (b) all other moneys whatever received or held by an accounting officer for, or on account of, the State; (xxii)
- (xxv) "State property" means any property of the State, the disposal of which is not governed by any other law; (xxiii)
- (xxvi) "State Revenue Account" means the account mentioned in section 2 (1) (a); (xxv)
- (xxvii) "State Revenue Fund" means the fund mentioned in section 98 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961); (xxiv)
- (xxviii) "statutory body" means any board, fund, institution, company, corporation or other organization established or constituted by or under any law, in terms of which the accounts thereof are to be audited by the Auditor-General; (xxix)
- (xxix) "Territory" means the territory of South West Africa; (xii)
- (xxx) "Treasury" means the central financial authority in the Public Service which is vested in the Department of Finance mentioned in the Public Service Act, 1957 (Act No. 54 of 1957), and whose powers in relation to any matter are exercised by the Minister or an



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- (x) „buitelandse effekte” effekte wat buite die Republiek uitgegee is; (xii)
- (xi) „Finansiële Regulasies” regulasies wat kragtens artikel 38 uitgevaardig is; (x)
- (xii) „Gebied” die gebied Suidwes-Afrika; (xxix)
- (xiii) „gedeeltelike Begrotingswet” ’n Wet beoog in die eerste voorbehoudsbepaling by artikel 4 (1); (xv)
- (xiv) „inkomste” alle geld ontvang by wyse van belasting, heffings of regte, en alle toevallige en ander ontvangste van die Staat, uit watter bron ook al afkomstig, waarvoor die Parlement bewilligingsbevoegdheid besit, en ook geld ingevolge die bepaling van hierdie Wet geleen, maar nie ook die bedrag van ’n boete van hoogstens twintig rand deur ’n geregshof aan iemand opgelê, vir sover daardie bedrag nie betaal is nie, en inkomste wat die Spoorweg- en Hawefonds, die Postkantoorfonds en ’n provinsiale inkomstefonds toeval; (xviii)
- (xv) „kredit” ’n toewysing van ’n bedrag in die Betaalmeester-generaalrekening aan ’n rekenpligtige beampte; (vii)
- (xvi) „Minister” die Minister van Finansies; (xiv)
- (xvii) „Ouditeur-generaal” die persoon wat ingevolge artikel 41 as sodanig aangestel is; (v)
- (xviii) „permanente kapitaal” kapitaal wat nie terugbetaal hoef te word nie; (xvii)
- (xix) „rekenpligtige beampte” ’n persoon bedoel in artikel 15; (i)
- (xx) „sekuriteit” enige effekte- of obligasiesertifikaat, promesse, skuldbrief, skatkisbiljet, of ’n stuk wat as bewys van die leen van geld ingevolge hierdie Wet uitgereik is en wat onderteken is deur ’n persoon of persone wat by of ingevolge artikel 19 (4) daartoe gemagtig is; (xix)
- (xxi) „Skatkisrekening” die rekening vermeld in artikel 3 (1); (ix)
- (xxii) „Staatsgeld”—
  - (a) alle inkomste; en
  - (b) alle ander geld hoegenaamd wat deur ’n rekenpligtige beampte vir of op rekening van die Staat ontvang is of gehou word; (xxiv)
- (xxiii) „Staatsgoed” enige eiendom van die Staat, die beskikking waarvoor nie by ’n ander wet gereël word nie; (xxv)
- (xxiv) „Staatsinkomstefonds” die fonds vermeld in artikel 98 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961); (xxvii)
- (xxv) „Staatsinkomsterekening” die rekening vermeld in artikel 2 (1) (a); (xxvi)
- (xxvi) „Staatskuld” geld wat ingevolge ’n wet geleen is en uit die Staatsinkomstefonds terugbetaal moet word; (xxiii)
- (xxvii) „Stabilisasierekoning” die rekening wat ingevolge artikel 18 (1) ingestel is; (xxi)
- (xxviii) „standaardrentekoers” die rentekoers ingevolge artikel 26 (1) bepaal; (xxii)
- (xxix) „statutêre liggaam” enige raad, fonds, instelling, maatskappy, korporasie of ander organisasie wat gestig of saamgestel is by of kragtens ’n wet ingevolge waarvan die rekenings daarvan deur die Ouditeur-generaal geouditeer moet word; (xxviii)
- (xxx) „Suidwes-Afrikarekening” die rekening vermeld in artikel 2 (1) (b); (xx)
- (xxxi) „Tesourie” die sentrale finansiële gesag in die Staatsdiens wat gesetel is in die Departement van Finansies vermeld in die Staatsdienswet, 1957 (Wet No. 54 van 1957), en wie se bevoegdhede met betrekking tot die

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officer in that Department who, by virtue of a division of work in that Department, deals with that matter; (xxxi)

(xxxi) "Treasury Instruction" means an instruction issued in terms of section 39; (xxxii)

(xxxii) "vote" means a vote shown in a schedule to an appropriation Act. (v)

(2) Any reference in any law to the Consolidated Revenue Fund shall be deemed to be a reference to the State Revenue Fund.

(3) Any reference in any law to the Controller and Auditor-General shall be deemed to be a reference to the Auditor-General.

## CHAPTER I

## REVENUE, EXPENDITURE AND ACCOUNTING SYSTEM

## Accounts of State Revenue Fund.

2. (1) The Treasury shall, in respect of the State Revenue Fund, keep in its books—

(a) a State Revenue Account which shall, subject to the provisions of paragraph (b) and subsection (2), be credited with all revenue, and moneys transferred in terms of section 18 (2) to the Exchequer account, and from which shall be defrayed all expenditure and be paid any amounts with which it is charged in terms of this Act or any other law; and

(b) a South West Africa Account which shall be credited with the revenue referred to in section 22 (1) of the South-West Africa Affairs Act, 1969 (Act No. 25 of 1969), and any revenue which in terms of a determination under subsection (2) is to be paid into it, and from which shall be defrayed all expenditure and be paid any amounts with which it is charged in terms of this Act or any other law.

(2) If any law provides that any specified revenue shall be paid into the State Revenue Fund or specified expenditure shall be defrayed out of that fund, but does not specify the account in the State Revenue Fund which shall be credited with such revenue or charged with such expenditure, or if any moneys are utilized under section 10 (1) the Treasury may determine which account shall be so credited or charged or charged with the amount of such moneys.

## The Exchequer Account.

3. (1) The Treasury shall maintain at the Bank an account, entitled "the Account of the Exchequer of the Republic of South Africa", into which shall be deposited all revenues.

(2) (a) The Secretary for Customs and Excise and the Secretary for Inland Revenue shall each cause the revenue of his department received from time to time, less the amount of any drawbacks or refunds, to be deposited in the Exchequer Account.

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

(3) Returns of all such deposits shall on each appropriate working day be rendered by the Bank to the Treasury and the Auditor-General in such form as the Treasury may determine.

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

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

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een of ander aangeleentheid uitgeoefen word deur die Minister of 'n beamppte in daardie Departement wat, uit hoofde van die indeling van werk in daardie Departement, met daardie aangeleentheid handel; (xxx)

(xxxii) „Tesourie-instruksie” 'n instruksie wat ingevolge artikel 39 uitgereik is. (xxxi)

(2) 'n Verwysing in 'n wet na die Gekonsolideerde Inkomstefonds word geag 'n verwysing na die Staatsinkomstefonds te wees.

(3) 'n Verwysing in 'n wet na die Kontroleur en Ouditeur-generaal word geag 'n verwysing na die Ouditeur-generaal te wees.

## HOOFSTUK I

## INKOMSTE, UITGAWES EN REKENINGSTELSEL

2. (1) Die Tesourie hou in sy boeke ten opsigte van die Staatsinkomstefonds— Rekenings van Staatsinkomstefonds.

- (a) 'n Staatsinkomsterekening wat, behoudens die bepalinge van paragraaf (b) en subartikel (2), gekrediteer word met alle inkomste en geld ingevolge artikel 18 (2) na die Skatkisrekening oorgedra, en waaruit alle uitgawes bestry en bedrae betaal word waarmee dit ingevolge hierdie Wet of 'n ander Wet belas word; en
- (b) 'n Suidwes-Afrikarekening wat gekrediteer word met die inkomste bedoel in artikel 22 (1) van die Wet op Aangeleenthede met betrekking tot Suidwes-Afrika, 1969 (Wet No. 25 van 1969), en inkomste wat ingevolge 'n bepaling kragtens subartikel (2) daarin gestort moet word, en waaruit alle uitgawes bestry en bedrae betaal word waarmee dit ingevolge hierdie Wet of 'n ander Wet belas word.

(2) Indien 'n wet bepaal dat bepaalde inkomste in die Staatsinkomstefonds gestort moet word of bepaalde uitgawes uit daardie fonds bestry moet word, maar nie bepaal watter rekening in die Staatsinkomstefonds met dié inkomste gekrediteer of met dié uitgawe belas moet word nie, of indien geld kragtens artikel 10 (1) aangewend word, kan die Tesourie bepaal watter rekening aldus gekrediteer of belas of met die bedrag van daardie geld belas moet word.

3. (1) Die Tesourie moet by die Bank 'n rekening met die naam „die Rekening van die Skatkis van die Republiek van Suid-Afrika” hou waarin alle inkomste gestort word. Die Skatkisrekening.

(2) (a) Die Sekretaris van Doane en Aksyns en die Sekretaris van Binnelandse Inkomste moet elkeen die inkomste van sy departement wat van tyd tot tyd ontvang word, min die bedrag van teruggawes van regte en ander terugbetalings, in die Skatkisrekening laat stort.

(b) Sodanige stortings moet op elke toepaslike werkdag geskied.

(3) Opgawes van al sulke inbetalings moet op elke toepaslike werkdag deur die Bank aan die Tesourie en die Ouditeur-generaal verstrek word in die vorm wat die Tesourie bepaal.

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

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

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Appropriation of moneys in State Revenue Fund, and estimates of expenditure and revenue.

4. (1) The moneys in the State Revenue Fund shall, subject to the provisions of subsection (6), be appropriated by Parliament by an appropriation or other Act for the requirements of the State: Provided that until such time as provision has been made in an appropriation Act for such requirements during a financial year, Parliament may, subject to the provisions of subsection (2), by a part appropriation Act, appropriate out of the State Revenue Fund a sum of money necessary for a part of such requirements: Provided further that such a part appropriation Act shall cease to have effect on the commencement of the appropriation Act for that financial year and issues already made under such a part appropriation Act shall be deemed to be issues made under that appropriation Act.

(2) Moneys appropriated by a part appropriation Act shall only be utilized for services in respect of which expenditure was authorized by an appropriation Act during the immediately preceding financial year, or in respect of which some other authorization by Act of Parliament exists.

(3) The Minister shall for every financial year, in a form determined by him, submit to Parliament an estimate of expenditure to be defrayed from the State Revenue Fund and an estimate of expected revenue during that financial year.

(4) The Minister may submit to Parliament, in a form determined by him, an additional estimate of expenditure from the State Revenue Fund.

(5) The expenditure to be defrayed from the State Revenue Fund shall be classified and distinguished in an estimate of expenditure under two headings, namely—

(a) expenditure to be defrayed from the State Revenue Account; and

(b) expenditure to be defrayed from the South West Africa Account,

and an estimate of revenue shall also be classified under these two headings.

(6) Moneys in the South West Africa Account shall be utilized for the sole benefit of the Territory and its inhabitants.

Duration of appropriation Act, and expenditure in a financial year.

5. (1) An appropriation Act shall not be construed as authorizing the utilization of moneys appropriated thereby in a financial year other than the financial year to which it expressly relates.

(2) Subject to the provisions of section 6, expenditure shall in each financial year be incurred in accordance with standing statutory appropriations and, in respect of each vote, the main divisions thereof.

(3) Expenditure on a service in respect of which no or insufficient provision has been made in an appropriation Act, shall not be brought to account as a final debit against a vote, unless the Minister has—

(a) under the powers conferred on him by section 6, given prior approval for a saving under any main division of the vote concerned being applied towards such expenditure; or

(b) granted an authority therefor in terms of section 7.

Utilization of savings in certain circumstances.

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

(b) Unless the Treasury otherwise directs, a saving under a subdivision of a main division may be applied by the accounting officer concerned towards the defrayment of excess expenditure under another subdivision of the same main division.

(2) The amounts appearing in "Column 2" of a schedule to an appropriation Act in respect of any vote shall, subject to the



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4. (1) Die geld in die Staatsinkomstefonds word, behoudens die bepalinge van subartikel (6), deur die Parlement by 'n Begrotingswet of ander Wet vir die behoeftes van die Staat bewillig: Met dien verstande dat tot tyd en wyl voorsiening in 'n Begrotingswet vir dié behoeftes gedurende 'n boekjaar gemaak is, die Parlement, behoudens die bepalinge van subartikel (2), by gedeeltelike Begrotingswet 'n bedrag geld wat vir 'n gedeelte van dié behoeftes nodig is, uit die Staatsinkomstefonds kan bewillig: Met dien verstande voorts dat so 'n gedeeltelike Begrotingswet ophou om van krag te wees by die inwerkingtreding van die Begrotingswet vir daardie boekjaar, en uitbetalings wat reeds kragtens so 'n gedeeltelike Begrotingswet gedoen is, geag word uitbetalings te wees wat kragtens daardie Begrotingswet gedoen is.

Bewilling van geld in Staatsinkomstefonds, en begroting van uitgawe en beraming van inkomste.

(2) Geld wat by gedeeltelike Begrotingswet bewillig is moet slegs aangewend word vir dienste ten opsigte waarvan uitgawe gedurende die onmiddellik voorafgaande boekjaar by Begrotingswet gemagtig is of ten opsigte waarvan daar 'n ander magtiging by Parlements wet is.

(3) Die Minister moet vir iedere boekjaar, in die vorm wat hy bepaal, 'n begroting van uitgawes wat uit die Staatsinkomstefonds bestry moet word en 'n beraming van verwagte inkomste in daardie boekjaar, aan die Parlement voorlê.

(4) Die Minister kan 'n addisionele begroting van uitgawes uit die Staatsinkomstefonds in die vorm wat hy bepaal, aan die Parlement voorlê.

(5) Die uitgawes wat uit die Staatsinkomstefonds bestry moet word, word in 'n begroting van uitgawes onder twee hoofde gerangskik en onderskei, naamlik—

(a) uitgawes wat uit die Staatsinkomsterekening bestry moet word; en

(b) uitgawes wat uit die Suidwes-Afrikarekening bestry moet word,

en 'n beraming van inkomste moet ook onder daardie twee hoofde gerangskik word.

(6) Geld in die Suidwes-Afrikarekening word vir die uitsluitlike voordeel van die Gebied en sy inwoners aangewend.

5. (1) 'n Begrotingswet word nie so uitgelê nie dat dit magtiging verleen vir die besteding van geld wat daarby bewillig is, in 'n ander boekjaar as dié waarop dit uitdruklik betrekking het.

Duur van Begrotingswet, en uitgawes in 'n boekjaar.

(2) Behoudens die bepalinge van artikel 6, moet uitgawes in elke boekjaar aangegaan word in ooreenstemming met staande statutêre bewilligings en, ten opsigte van elke begrotingspos, die hoofindelings daarvan.

(3) Uitgawes aan 'n diens waarvoor geen of onvoldoende voorsiening in 'n Begrotingswet gemaak is, mag nie as 'n finale debet teen 'n begrotingspos geboek word nie, tensy die Minister—

(a) kragtens die bevoegdheid by artikel 6 aan hom verleen, vooraf goedgekeur het dat 'n besparing onder 'n hoofindeling van die betrokke begrotingspos vir daardie uitgawes aangewend kan word; of

(b) 'n magtiging ingevolge artikel 7 daarvoor verleen het.

6. (1) (a) Wanneer geld by 'n Begrotingswet bewillig is, kan die Minister goedkeur dat 'n besparing onder 'n hoofindeling van 'n begrotingspos aangewend word ter bestryding van ooruitgawes onder 'n ander hoofindeling, of van uitgawes onder 'n nuwe hoofindeling van dieselfde begrotingspos.

Aanwending van besparings onder sekere omstandighede.

(b) Tensy die Tesourie anders gelas, kan 'n besparing onder 'n subindeling van 'n hoofindeling deur die betrokke rekenpligtige beamppte aangewend word ter bestryding van ooruitgawes onder 'n ander subindeling van dieselfde hoofindeling.

(2) Die bedrae wat in „Kolom 2” van 'n bylae by 'n Begrotingswet ten opsigte van 'n begrotingspos voorkom, mag,

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provisions of section 7 (1) (b) (ii), not be exceeded, and savings thereon may, with the approval of the Minister, be applied towards the defrayment of any other expenditure for which insufficient appropriation has been made under that vote.

Authority by Minister for utilization of moneys in certain circumstances.

7. (1) Notwithstanding the provisions of sections 4 and 6, the Minister may grant authority for moneys in the State Revenue Fund to be utilized during a financial year—

- (a) to defray expenditure of an exceptional nature which has not been provided for in an appropriation Act and which cannot without serious prejudice to the public interest be postponed until appropriation therefor can be made by Parliament; or
- (b) to defray—
  - (i) expenditure in connection with an expected excess on a vote which cannot without serious prejudice to the public interest be postponed until appropriation therefor can be made by Parliament; and
  - (ii) expenditure in connection with an expected excess of amounts which appear in "Column 2" of a schedule to an appropriation Act:

Provided that the total amount in respect of which authority may be granted in terms of this section shall not at any time exceed an amount equal to two per cent of the total amount appropriated by the then current appropriation Act or part appropriation Act.

(2) Steps shall be taken, not later than during the next ensuing session of Parliament, for the appropriation of any amounts in respect of which authority has been granted in terms of subsection (1).

Power of Treasury to limit or suspend incurring of expenditure.

8. (1) Notwithstanding anything to the contrary in any law contained, the appropriation by an appropriation Act, or an authority granted in terms of section 7, shall be construed as merely indicating the maximum amount which may be utilized for the service or purpose concerned, and the Treasury may limit the granting of credits referred to in section 9 (3) to the amounts which, in its opinion, are required for current payments in respect of the service or purpose concerned, or it may withhold or suspend the disbursement of moneys which have been appropriated or in respect of which authority has been granted in terms of section 7 (1), if in the opinion of the Treasury circumstances make such withholding or suspension desirable.

(2) The Treasury shall keep a record of every withholding or suspension in terms of subsection (1) and shall without delay notify the accounting officer concerned and the Auditor-General of every such withholding or suspension.

(3) Any amount of which payment was in terms of subsection (1) withheld or suspended may, subject to the provisions of section 6, be utilized during the financial year concerned for a purpose approved by the Treasury.

(4) The Treasury shall keep a record, and without delay notify the Auditor-General, of every approval granted in terms of subsection (3).

Account of Paymaster-General.

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

- (a) appropriated by law;
- (b) which may, by virtue of the provisions of section 7, be utilized for any purpose; or
- (c) deemed to be appropriated by law,

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



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behoudens die bepalings van artikel 7 (1) (b) (ii), nie oorskry word nie, en besparings daarop kan, met die goedkeuring van die Minister, aangewend word ter bestryding van ander uitgawes waarvoor 'n onvoldoende bewilliging onder daardie begrotingspos gemaak is.

7. (1) Ondanks die bepalings van artikels 4 en 6, kan die Minister magtiging verleen dat geld in die Staatsinkomstefonds gedurende 'n boekjaar aangewend word—

Magtiging deur Minister vir aanwending van geld onder sekere omstandighede.

(a) ter bestryding van uitgawes van 'n besondere aard waarvoor nie in 'n Begrotingswet voorsiening gemaak is nie en wat nie sonder ernstige benadeling van die openbare belang uitgestel kan word nie totdat bewilliging daarvoor deur die Parlement gemaak kan word; of

(b) ter bestryding van—

(i) uitgawes in verband met 'n verwagte oorskryding van 'n begrotingspos wat nie sonder ernstige benadeling van die openbare belang uitgestel kan word nie totdat bewilliging daarvoor deur die Parlement gemaak kan word; en

(ii) uitgawes in verband met 'n verwagte oorskryding van bedrae wat in „Kolom 2” van 'n bylae by 'n Begrotingswet voorkom:

Met dien verstande dat die totale bedrag ten opsigte waarvan magtiging ingevolge hierdie artikel verleen mag word, op geen tydstip 'n bedrag gelykstaande met twee persent van die totale bedrag bewillig by die dan geldende Begrotingswet of gedeeltelike Begrotingswet, te bowe mag gaan nie.

(2) Stappe moet gedoen word, nie later nie as gedurende die eersvolgende sessie van die Parlement, vir die bewilliging van bedrae ten opsigte waarvan magtiging ingevolge subartikel (1) verleen is.

8. (1) Ondanks andersluidende bepalings van die een of ander wet word die bewilliging by 'n Begrotingswet, of 'n magtiging verleen ingevolge artikel 7 (1), uitgelê asof dit bloot die maksimum bedrag aangee wat vir die betrokke diens of doel aangewend mag word, en kan die Tesourie die verlening van kredits bedoel in artikel 9 (3) beperk tot die bedrae wat, volgens sy oordeel, benodig is vir lopende betalings ten opsigte van die betrokke diens of doel, of kan hy die uitbetaling van geld wat bewillig is of ten opsigte waarvan magtiging ingevolge artikel 7 (1) verleen is, weerhou of opskort, indien omstandighede, volgens die oordeel van die Tesourie, sodanige weerhouding of opskorting wenslik maak.

Bevoegdheid van Tesourie om aangaan van uitgawes te beperk of op te skort.

(2) Die Tesourie moet aantekening hou van elke weerhouding of opskorting ingevolge subartikel (1) en moet die betrokke rekenpligtige beamppte en die Ouditeur-generaal onverwyld van elke sodanige weerhouding of opskorting in kennis stel.

(3) 'n Bedrag waarvan betaling ingevolge subartikel (1) weerhou of opgeskort is, kan met inagneming van die bepalings van artikel 6 in die betrokke boekjaar vir 'n doel goedgekeur deur die Tesourie aangewend word.

(4) Die Tesourie moet aantekening hou, en die Ouditeur-generaal onverwyld in kennis stel, van elke goedkeuring ingevolge subartikel (3) verleen.

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

Rekening van Betaalmeester-generaal.

(a) by wet bewillig is;

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

(c) geag word by wet bewillig te wees, as wat ingevolge subartikel (3) aangevra is, uit die Skatkis-rekening na die Betaalmeester-generaalrekening laat oordra.

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(2) The Bank shall on each appropriate working day transmit to the Auditor-General a statement of all the amounts transferred in terms of subsection (1) from the Exchequer Account.

(3) The Treasury shall grant to an accounting officer, on a requisition by him, and out of the moneys in the Paymaster-General's Account, credits out of which disbursements for the services for which he is responsible, shall be made by him.

(4) The Treasury shall not grant a credit in respect of an amount of which payment was withheld or suspended in terms of section 8 (1), unless an approval has been granted in terms of section 8 (3).

(5) An accounting officer shall keep account of all credits granted to him in terms of subsection (3) as well as all disbursements therefrom.

(6) An accounting officer may, in addition to State moneys, deposit other moneys for which he is accountable in the Paymaster-General's Account and may make disbursements from that account.

(7) In regard to the Paymaster-General's Account the Treasury shall maintain for each accounting officer an account of all credits, deposits, disbursements and withdrawals.

(8) An accounting officer shall as soon as is practicable after his accounts for any financial year have been closed, surrender to the Treasury, for redepositing in the Exchequer Account, any unexpended moneys in respect of which he received credits in terms of subsections (3) and (9), and the Treasury shall credit therewith the account in the State Revenue Fund which was charged with the anticipated expenditure concerned.

(9) If it appears after 31 March of any financial year that the expenditure by an accounting officer on services in that financial year may possibly exceed the amount of the credits granted to him by the Treasury in terms of subsection (3), he shall as soon as possible, provided appropriate funds for that financial year are still available under the vote concerned, requisition the Treasury for a credit to cover such expected excess, and the Treasury may, in the manner prescribed in subsections (1) and (3), grant the necessary credit and cause the moneys in question to be transferred in the following financial year.

(10) An accounting officer shall limit the amount of his requisitions on the Treasury for credits to the amounts which in his opinion are essential to meet his current monthly disbursements, and the Treasury shall, subject to the provisions of section 8 (1), grant credits to the extent of such amounts and to such extent only.

(11) Notwithstanding anything to the contrary contained in this section, the Accountant-General mentioned in section 15 (3) (e) may, on a requisition by the Secretary to Parliament, pay to the said Secretary the moneys appropriated for the services of Parliament, or which, by virtue of the provisions of section 7, may be utilized therefor, or are deemed to be appropriated therefor by law, and the Treasury shall for that purpose grant the said Accountant-General credits.

(12) The Treasury may temporarily invest any moneys in the Paymaster-General's Account which in its opinion are available for investment.

Power of the Treasury to utilize moneys in the Exchequer Account for certain purposes.

10. (1) The Treasury may utilize available moneys in the Exchequer Account—

- (a) for temporary investment in or outside the Republic on such conditions as it may determine;
- (b) to grant advances, on such conditions as it may determine, to the National Supplies Procurement Fund established by section 12 of the National Supplies Procurement Act, 1970 (Act No. 89 of 1970);
- (c) to make transfers in terms of section 18 (1) to the Stabilization Account;

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(2) Die Bank moet op iedere toepaslike werkdag 'n staat van alle bedrae wat ingevolge subartikel (1) uit die Skatkisrekening oorgedra is, aan die Ouditeur-generaal deurstuur.

(3) Die Tesourie verleen uit die geld in die Betaalmeester-generaalrekening aan 'n rekenpligtige beampte, op aanvraag deur hom, kredits waaruit betalings vir die dienste waarvoor hy verantwoordelik is, deur hom gedoen moet word.

(4) Die Tesourie verleen geen krediet nie ten opsigte van 'n bedrag waarvan uitbetaling ingevolge artikel 8 (1) weerhou of opgeskort is, tensy 'n goedkeuring ingevolge artikel 8 (3) verleen is.

(5) 'n Rekenpligtige beampte moet boekhou van alle kredits wat ingevolge subartikel (3) aan hom verleen is, en van alle betalings daaruit gemaak.

(6) 'n Rekenpligtige beampte kan, benewens Staatsgeld, ander geld waarvoor hy verantwoording moet doen, in die Betaalmeester-generaalrekening stort en kan uitbetalings uit daardie rekening doen.

(7) Die Tesourie hou, met betrekking tot die Betaalmeester-generaalrekening, vir elke rekenpligtige beampte 'n rekening ten opsigte van alle kredits, stortings, uitbetalings en onttrekkings.

(8) 'n Rekenpligtige beampte moet so spoedig doenlik na die afsluiting van sy rekenings vir 'n boekjaar enige onbestede geld ten opsigte waarvan hy kredits ingevolge subartikels (3) en (9) ontvang het, aan die Tesourie oorbetal vir terugstorting in die Skatkisrekening, en die Tesourie moet die rekening in die Staatsinkomstefonds wat met die betrokke verwagte uitgawes belas was, daarmee krediteer.

(9) Indien dit na 31 Maart van 'n boekjaar blyk dat 'n rekenpligtige beampte se uitgawes aan dienste in daardie boekjaar die bedrag van die kredits wat deur die Tesourie ingevolge subartikel (3) aan hom verleen is, moontlik sal oorskry, moet hy, indien daar bewilligde fondse onder die betrokke begrotingspos vir daardie boekjaar nog beskikbaar is, so spoedig doenlik by die Tesourie 'n krediet aanvra om daardie verwagte oorskryding te dek, en die Tesourie kan, op die wyse in subartikels (1) en (3) bepaal, die nodige krediet verleen en die betrokke geld in die volgende boekjaar laat oordra.

(10) 'n Rekenpligtige beampte moet die bedrag van sy aanvrae om kredits by die Tesourie beperk tot die bedrae wat na sy mening noodsaaklik is om sy lopende maandelikse uitgawes te bestry, en die Tesourie verleen, behoudens die bepalinge van artikel 8 (1), kredits vir sodanige bedrae en vir slegs sodanige bedrae.

(11) Ondanks andersluidende bepalinge van hierdie artikel, kan die Rekenmeester-generaal vermeld in artikel 15 (3) (e) op aanvraag deur die Sekretaris van die Parlement die geld wat vir die diens van die Parlement bewillig is of uit hoofde van die bepalinge van artikel 7 daarvoor aangewend mag word of geag word by wet daarvoor bewillig te wees, aan genoemde Sekretaris oorbetal, en die Tesourie verleen vir dié doel kredits aan genoemde Rekenmeester-generaal.

(12) Die Tesourie kan geld in die Betaalmeester-generaalrekening wat volgens sy oordeel vir belegging beskikbaar is, tydelik belê.

10. (1) Die Tesourie kan beskikbare geld in die Skatkisrekening aanwend—

- (a) vir tydelike belegging binne of buite die Republiek op die voorwaardes wat hy bepaal;
- (b) om, op die voorwaardes wat hy bepaal, aan die Landsvoorraadevercrygingsfonds, ingestel by artikel 12 van die Wet op die Verkryging van Landsvoorraade, 1970 (Wet No. 89 van 1970), voorskotte te gee;
- (c) om ingevolge artikel 18 (1) oordragte na die Stabilisasierekening te doen;

Tesourie se bevoegdheid om geld in die Skatkisrekening vir sekere doeleindes aan te wend.

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(d) for the payment of legitimate claims arising from a guarantee or an indemnification against losses furnished by the Government; and

(e) for the refund of money inadvertently or incorrectly paid into the Exchequer Account.

(2) The moneys utilized under subsection (1) for specific purposes, shall be deemed to have been appropriated for such purposes.

Authority for opening of bank accounts.

11. An account in respect of State moneys may only be opened at the Bank or any other bank on the written authority of the Treasury, and where an account has been so opened the Bank or the bank concerned, as the case may be, shall not allow such an account to be overdrawn.

System of book-keeping and accounting.

12. The Treasury shall, after consultation with the Auditor-General, give guidance, in such manner as it deems necessary, to accounting officers in connection with the systems of book-keeping and accounting to be followed by them.

Accounting for Exchequer Account, and preparation of statements.

13. (1) The Treasury shall account for the Exchequer Account and shall keep such accounts and records as are necessary to exercise proper control over the State Revenue Fund.

(2) The Treasury shall as soon as practicable after the end of each month, cause statements to be published in the *Gazette* showing the receipts into and transfers from the Exchequer Account during the period from the first day of the relative financial year to the end of that month as well as the balances in the Exchequer Account at the beginning and at the end of such period.

(3) As soon as practicable after the accounts in respect of any financial year have been closed, but in any case within six months after the close of a financial year, the Treasury shall prepare statements of—

(a) the Exchequer Account;

(b) the State Revenue Account;

(c) the South West Africa Account;

(d) the Paymaster-General's Account;

(e) the State debt of the Republic and the amount of debt created and redeemed during the financial year;

(f) the interest and dividends received in the State Revenue Account and the interest paid therefrom on the State debt;

(g) the purposes to which the State debt of the Republic has been applied; and

(h) all other moneys controlled by the Treasury.

(4) The Treasury shall within the period referred to in subsection (3), also prepare statements, in support of the accounts of the State Revenue Fund in respect of the financial year in question, of the receipts under the various headings shown in the estimates of revenue and of the transfers from the Exchequer Account on account of each of the votes shown in any appropriation Act for that year.

(5) The Treasury shall transmit the statements referred to in subsections (3) and (4) to the Auditor-General for examination as soon as they have been prepared.

Appropriation Accounts.

14. (1) An accounting officer shall as soon as possible, but not later than five months after the close of a financial year, prepare and transmit to the Auditor-General for examination, an appropriation account in respect of such year and in respect of each vote under his control and shall at the same time send a copy thereof to the Treasury.

(2) In an appropriation account an accounting officer shall in respect of each main division of a vote specify—



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- (d) vir die betaling van regmatige eise wat ontstaan uit hoofde van 'n waarborg of 'n vrywaring teen verliese wat die Regering verstrekket; en
  - (e) vir die terugbetaling van geld wat per abuis of verkeerd in die Skatkisrekening gestort is.
- (2) Die geld wat kragtens subartikel (1) vir bepaalde doeleindes aangewend word, word geag vir dié doeleindes bewillig te wees.

11. 'n Rekening ten opsigte van Staatsgeld mag slegs met die skriftelike magtiging van die Tesourie by die Bank of 'n ander bank geopen word, en waar 'n rekening aldus geopen is, laat die Bank of die betrokke bank, na gelang van die geval, nie 'n oortrekking op so 'n rekening toe nie.

Magtiging vir  
opening van  
bankrekenings.

12. Die Tesourie moet, na oorlegpleging met die Ouditeur-generaal, op die wyse wat hy nodig ag, aan rekenpligtige beamptes leiding gee in verband met die stelsels van boekhouding en verantwoording wat hulle moet volg.

Stelsel van  
boekhouding en  
verantwoording.

13. (1) Die Tesourie moet verantwoording doen van die Skatkisrekening en moet die rekenings en rekords hou wat noodsaaklik is vir die uitoefening van behoorlike beheer oor die Staatsinkomstefonds.

Verantwoording  
vir Skatkisrekening,  
en opstel  
van state.

(2) Die Tesourie moet so gou doenlik na die einde van elke maand, in die *Staatskoerant* state laat publiseer wat die ontvangste in en oordragte uit die Skatkisrekening aantoon gedurende die tydperk van die eerste dag van die betrokke boekjaar tot aan die einde van daardie maand, asook die saldo's in die Skatkisrekening aan die begin en aan die einde van daardie tydperk.

(3) So gou doenlik nadat die rekenings ten opsigte van 'n boekjaar afgesluit is, maar in elk geval binne ses maande na die einde van 'n boekjaar, moet die Tesourie state opstel van—

- (a) die Skatkisrekening;
- (b) die Staatsinkomsterekening;
- (c) die Suidwes-Afrikarekening;
- (d) die Betaalmeester-generaalrekening;
- (e) die Staatskuld van die Republiek en die bedrag van die skuld wat gedurende die boekjaar aangegaan en gedelg is;
- (f) die rente en dividende in die Staatsinkomsterekening ontvang en die rente daaruit op die Staatskuld betaal;
- (g) die doeleindes waarvoor die Staatskuld van die Republiek aangewend is; en
- (h) alle ander geld waaroor die Tesourie beheer het.

(4) Die Tesourie moet ook binne die tydperk bedoel in subartikel (3) en ter staving van die rekenings van die Staatsinkomstefonds ten opsigte van die betrokke boekjaar, state opstel van die ontvangste onder die verskillende hoofde wat in die beraamings van inkomste aangetoon word, en van die oordragte uit die Skatkisrekening op rekening van elk van die begrotingsposte wat in 'n Begrotingswet vir daardie jaar aangetoon word.

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

14. (1) 'n Rekenpligtige beampte moet sou gou moontlik, maar nie later nie as vyf maande na die afsluiting van 'n boekjaar, 'n appropriasierekening ten opsigte van dié boekjaar en ten opsigte van elke begrotingspos onder sy beheer opstel en aan die Ouditeur-generaal vir ondersoek deurstuur en moet terselfdertyd 'n afskrif daarvan aan die Tesourie stuur.

Appropriasie-  
rekenings.

(2) 'n Rekenpligtige beampte moet in 'n appropriasierekening ten opsigte van elke hoofindeling van 'n begrotingspos—



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- (a) on the receipts side thereof the amount appearing in the estimates of expenditure and additional estimates of expenditure for the financial year in question; and
  - (b) on the expenditure side thereof the amount actually expended during the same period: Provided that the amount of any advance by an accounting officer to defray expected expenditure which is not supported by acceptable expenditure vouchers, shall not be included on the expenditure side.
- (3) Each appropriation account rendered to the Auditor-General shall be accompanied by—
- (a) explanations of the causes of variation, in excess of two per cent, between expenditure and the amount contemplated in subsection (2) (a);
  - (b) an indication of the amount of any surplus to be surrendered or of any deficit;
  - (c) a statement to the effect that the preceding financial year's surplus, if any, has been surrendered.
- (4) Appropriation accounts and particulars furnished in terms of this section shall be signed by the accounting officer.

## Accounting officer.

15. (1) There shall be an accounting officer for each vote who shall be charged with the responsibility of accounting for all State moneys received and payments made by him.
- (2) An accounting officer shall exercise the powers conferred upon him and perform the duties assigned to him by law, by Treasury Instructions or by the Treasury.
- (3) Unless otherwise directed by the Secretary to the Treasury, the accounting officer for—
- (a) the vote or votes of a department of State shall be the head of the department appointed in terms of the Public Service Act, 1957 (Act No. 54 of 1957), for that department;
  - (b) the South African Mint vote shall be the Director of the South African Mint;
  - (c) the Government Printing Works vote shall be the Government Printer;
  - (d) the Audit vote shall be the Assistant Auditor-General;
  - (e) the votes administered in the Department of Finance shall be the Accountant-General in that department;
  - (f) the financial transactions referred to in section 11 (1) of the Public Debt Commissioners Act, 1969 (Act No. 2 of 1969), shall be the Secretary to the Public Debt Commissioners.
- (4) During the absence of an accounting officer his powers shall be exercised and his duties performed by the officer acting in his place.

## CHAPTER II

## RAISING AND GRANTING OF STATE LOANS

## Power of Minister to borrow moneys on behalf of the State.

16. (1) The Minister may at any time borrow moneys to—
- (a) finance anticipated deficits in the Exchequer Account;
  - (b) obtain foreign currency;
  - (c) maintain such credit balance in the Exchequer Account as he may deem necessary in the public interest.
- (2) Subject to the provisions of this Act or any other law, a department of State shall not borrow any moneys on behalf of the State and shall not, without the approval of the Treasury, accept any financial assistance from any person.

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- (a) aan die ontvangstekant daarvan die bedrag opgee wat vir die betrokke boekjaar in die begroting van uitgawes en 'n addisionele begroting van uitgawes verskyn; en
  - (b) aan die uitgawekant daarvan die bedrag opgee wat gedurende dieselfde tydperk werklik bestee is: Met dien verstande dat die bedrag van 'n voorskot deur 'n rekenpligtige beampte om verwagte uitgawes te bestry wat nie deur aanvaarbare bewyse van uitgawe gestaaf word nie, nie aan die uitgawekant ingesluit word nie.
- (3) Elke appropriasierekening wat by die Ouditeur-generaal ingedien word, moet vergesel wees van—
- (a) verduidelikings van die oorsake van 'n verskil, wat twee persent te bowe gaan, tussen uitgawes en die bedrag beoog in subartikel (2) (a);
  - (b) 'n aanduiding van die bedrag van enige surplus wat teruggestort moet word of van enige tekort;
  - (c) 'n verklaring dat die bedrag van die surplus, as daar was, van die voorafgaande boekjaar teruggestort is.
- (4) Appropriasierekenings en besonderhede ingevolge hierdie artikel verstrek, moet deur die rekenpligtige beampte onderteken wees.

15. (1) Vir elke begrotingspos is daar 'n rekenpligtige beampte wat belas is met die verantwoording van al die Staatsgeld deur hom ontvang en betalings deur hom gedoen. Rekenpligtige beampte.

(2) 'n Rekenpligtige beampte oefen die bevoegdhede uit en voer die pligte uit wat by wet, by Tesourie-instruksies of deur die Tesourie aan hom verleen of opgedra is.

(3) Tensy die Sekretaris van die Tesourie anders gelas, is die rekenpligtige beampte vir—

- (a) die begrotingspos of -poste van 'n Staatsdepartement, die departementshoof wat ingevolge die Staatsdienswet, 1957 (Wet No. 54 van 1957), vir dié Staatsdepartement aangestel is;
- (b) die begrotingspos Suid-Afrikaanse Munt, die Direkteur van die Suid-Afrikaanse Munt;
- (c) die begrotingspos Staatsdrukkery, die Staatsdrukker;
- (d) die begrotingspos Oudit, die Assistent-Ouditeur-generaal;
- (e) begrotingsposte wat in die Departement van Finansies geadministreer word, die Rekenmeester-generaal in daardie departement;
- (f) die finansiële transaksies bedoel in artikel 11, (1) van die Wet op die Staatskuldkommissarisse, 1969 (Wet No. 2 van 1969), die Sekretaris van die Staatskuldkommissarisse.

(4) Tydens die afwesigheid van 'n rekenpligtige beampte word sy bevoegdhede uitgeoefen en sy pligte uitgevoer deur die beampte wat in sy plek waarneem.

## HOOFSTUK II

## AANGAAN EN TOESTAAAN VAN STAATSLENINGS

16. (1) Die Minister kan te eniger tyd geld leen om—

- (a) verwagte tekorte op die Skatkisrekening te finansier;
- (b) buitelandse betaalmiddels te verkry;
- (c) sodanige batige saldo in die Skatkisrekening te hou as wat hy in die openbare belang nodig ag.

Minister se bevoegdheid om namens die Staat geld te leen.

(2) Behoudens die bepalinge van hierdie Wet of 'n ander wet, mag geen Staatsdepartement geld ten behoeve van die Staat leen of sonder die goedkeuring van die Tesourie finansiële bystand van iemand aanvaar nie.

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Borrowing of  
moneys to  
regulate internal  
monetary condi-  
tions.

Stabilization  
Account.

17. The Minister may, in addition to any sums which he may borrow under section 16, borrow such further amounts as he, after consultation with the Bank, may deem to be necessary for the proper regulation of internal monetary conditions.

18. (1) Moneys borrowed in terms of section 17 and such portions as the Minister may deem necessary of any surplus in the State Revenue Account at the close of a financial year, shall be transferred to the Bank and deposited in an account which shall be established and managed by the Bank on behalf of the Treasury.

(2) The Minister may, after consultation with the Bank, cause moneys to be transferred from the Stabilization Account to the Exchequer Account whenever he deems it necessary.

(3) The Bank may, with the approval of the Treasury—

(a) invest the moneys in the Stabilization Account in any country; or

(b) grant advances from the moneys in the Stabilization Account to the National Supplies Procurement Fund established by section 12 of the National Supplies Procurement Act, 1970 (Act No. 89 of 1970),

and the interest, if any, earned on moneys so invested or on advances so granted shall be paid into the State Revenue Account at such times as the Treasury may determine.

(4) (a) Any expenditure incurred, loss suffered or profit earned by the Bank in the management of the Stabilization Account, shall be on account of the State Revenue Account: Provided that any such loss or expenditure shall be defrayed from moneys appropriated by Parliament for the purpose.

(b) The Auditor-General may accept as correct a certificate by the auditors of the Bank that a statement of account to which such certificate refers, is a true and complete statement of the transactions, receipts and payments by the Bank in terms of the provisions of this section during the period covered by the statement.

(5) The Bank shall at the request of the Treasury transfer moneys from the Stabilization Account to the Exchequer Account to defray a temporary deficit in the latter account.

(6) The Treasury shall, as soon as is practicable, transfer from the Exchequer Account to the Stabilization Account, either in a lump sum or in such instalments as it may determine, an amount equal to the moneys transferred in terms of subsection (5), and the amount of such transfers shall be deemed to be appropriated by law.

(7) The Minister shall as soon as is practicable after 31 March in each year, lay on the Table in the Senate and in the House of Assembly a statement showing the balance in the Stabilization Account at the beginning and at the close of the preceding financial year.

Method of raising  
loans.

19. (1) The Minister may borrow moneys in terms of section 16 in the Republic or any other country but in terms of section 17 in the Republic only and may do so by—

(a) entering into agreements with governments, banks or financial institutions, including an international bank or foreign institution;

(b) making issues of public stock and bonds and by issuing treasury bills,

on such terms and conditions as he may deem fit and may furnish any security required to be lodged therefor or which is considered to be necessary: Provided that the currency of any treasury bill shall not exceed twelve months.

(2) The Minister may also borrow moneys in terms of the said sections by accepting from the Public Debt Commissioners or the Bank, at their request, moneys on investment by making available special issues of stock on such conditions regarding interest, period of currency and issue price as he may determine.

(3) Any amount borrowed in terms of a power conferred by this Act and the interest thereon shall, subject to the provisions

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17. Die Minister kan, bo en behalwe bedrae wat hy ingevolge artikel 16 kan leen, die verdere bedrae leen wat hy, na oorlegpleging met die Bank, nodig ag vir die behoorlike reëling van binnelandse monetêre toestande.

Leen van geld om binnelandse monetêre toestande te reël.

18. (1) Geld ingevolge artikel 17 geleen, en dié gedeeltes van enige surplus in die Staatsinkomsterekening aan die einde van 'n boekjaar wat die Minister nodig ag, word aan die Bank oorgedra en in 'n rekening gestort wat deur die Bank ten behoeve van die Tesourie ingestel en bestuur word.

Stabilisasie-rekening.

(2) Die Minister kan, na oorlegpleging met die Bank, geld uit die Stabilisasierekening na die Skatkisrekening laat oordra wanneer hy dit nodig ag.

(3) Die Bank kan, met die goedkeuring van die Tesourie—

(a) die geld in die Stabilisasierekening in enige land belê; of

(b) uit die geld in die Stabilisasierekening voorskotte verleen aan die Landsvoorradeverkrygingsfonds ingestel by artikel 12 van die Wet op die Verkryging van Landsvoorrade, 1970 (Wet No. 89 van 1970),

en die rente, as daar is, verkry op geld aldus belê of voorskotte aldus verleen, word in die Staatsinkomsterekening gestort op die tyte wat die Tesourie bepaal.

(4) (a) Enige uitgawe aangegaan, verlies gelyk of wins gemaak deur die Bank by die bestuur van die Stabilisasierekening, is vir rekening van die Staatsinkomsterekening: Met dien verstande dat enige sodanige verlies of uitgawe bestry word uit geld wat vir dié doel deur die Parlement bewillig is.

(b) Die Ouditeur-generaal kan 'n sertifikaat deur die ouditeurs van die Bank dat 'n rekeningstaat, waarop die sertifikaat betrekking het, 'n ware en volledige staat is van die transaksies, ontvangste en uitbetalings deur die Bank ingevolge die bepalings van hierdie artikel gedurende die tydperk deur die staat gedek, as juis aanvaar.

(5) Die Bank moet op versoek van die Tesourie geld uit die Stabilisasierekening na die Skatkisrekening oordra om 'n tydelike tekort in laasgenoemde rekening te dek.

(6) Die Tesourie moet so gou doenlik 'n bedrag gelyk aan die geld wat ingevolge subartikel (5) oorgedra is, in een bedrag of in die paaiemente wat hy bepaal, uit die Skatkisrekening na die Stabilisasierekening oordra, en die bedrag van sodanige oordragte word geag by wet bewillig te wees.

(7) Die Minister moet in die Senaat en die Volksraad, so gou doenlik na 31 Maart in elke jaar, 'n staat ter Tafel lê wat die saldo in die Stabilisasierekening aan die begin en aan die einde van die voorafgaande boekjaar aantoon.

19. (1) Die Minister kan ingevolge artikel 16 in die Republiek of 'n ander land maar ingevolge artikel 17 slegs in die Republiek, geld leen, en kan dit doen deur—

Wyse waarop lenings aangegaan kan word.

(a) die aangaan van ooreenkomste met regerings, banke of finansiële instellings, met inbegrip van 'n internasionale bank of buitelandse instelling;

(b) die uitgifte van openbare effekte en obligasies en die uitreiking van skatkisbiljette,

op die voorwaardes wat hy goedvind, en kan enige sekuriteit verstrek wat daarvoor verstrek moet word of wat nodig geag word: Met dien verstande dat die termyn van 'n skatkisbiljet nie twaalf maande mag oorskry nie.

(2) Die Minister kan ook ingevolge genoemde artikels geld leen deur op versoek van die Staatskuldkommissaris of die Bank geld op belegging van hulle te aanvaar by wyse van beskikbaarstelling van spesiale uitgiftes van effekte op die voorwaardes wat betref rente, termyn en uitgifteprys wat hy bepaal.

(3) Behoudens die bepalings van artikel 101 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961),



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of section 101 of the Republic of South Africa Constitution Act, 1961 (Act No. 32 of 1961), be chargeable to and payable from the revenues and assets of the Republic.

(4) Agreements entered into in terms of subsection (1) (a) and the securities issued under such agreements, shall be signed by the Minister or a person or persons authorized thereto by him in writing, and securities for loans negotiated in terms of subsections (1) (b) and (2), shall be signed by the Secretary to the Treasury or persons authorized thereto by him in writing.

(5) Agreements entered into in terms of subsection (1) (a) may provide that any moneys borrowed thereunder may at any time during the currency of the agreement be repaid in whole or in part and that an amount so repaid shall again be available for drawing in terms of that agreement.

Expenditure in connection with loans.

20. (1) When in the raising of a loan the gross amount of the moneys borrowed is reduced by any costs, including any discount and commission, such costs shall be deemed to be expenditure chargeable to the State Revenue Account and the net amount so borrowed shall be increased by the amount of such costs.

(2) (a) All interest payable on any State debt, exchange rate losses, commission, management charges and any other costs incurred in respect of moneys borrowed in terms of this Act or incurred with the object of borrowing moneys in terms of this Act, shall be paid by the Treasury from the State Revenue Account.

(b) Any amounts payable during a financial year in respect of interest and other charges contemplated in paragraph (a) in connection with the State debt of the Republic and in respect of which a credit was obtained out of the Exchequer Account, shall be deemed to be amounts of actual expenditure on those services, even if at the close of the financial year in question those amounts have not actually been paid to the persons to whom they are due.

(3) Moneys required for expenditure and payments as contemplated by subsections (1) and (2), shall be deemed to have been appropriated by law.

Provisions applicable to issues of stock.

21. (1) The public stock that the Minister may issue in terms of section 19 (1) (b) shall be either internal stock or external stock, and such internal stock shall be either internal inscribed stock or internal registered stock.

(2) Internal inscribed stock shall be transferable by entry in registers kept by the Treasury in respect of such stock and which shall be *prima facie* evidence of the title of a person to stock entered therein in his name.

(3) Internal registered stock shall be transferable by a securities transfer form in terms of the Securities' Transfer Act, 1965 (Act No. 69 of 1965), and the stock certificate which the Treasury issues in respect thereof shall be *prima facie* evidence of the title of the person mentioned therein as the holder of the stock in question, to such stock.

(4) The Treasury shall keep registers in which shall be entered in respect of each issue of stock—

- (a) the name and address of each holder of such stock;
- (b) the amount of such stock of each holder; and
- (c) the date or dates on which such stock was registered in the name of a holder.

(5) The Treasury shall issue—

- (a) to a person, upon payment to the Treasury of the full amount of any internal registered stock allocated by the Treasury to him on application by him, a stock certificate for the full amount of such stock;



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is enige bedrag wat geleen is ingevolge 'n bevoegdheid by hierdie Wet verleen, en die rente daarop, 'n las teen en betaalbaar uit die inkomste en bates van die Republiek.

(4) Ooreenkomste ingevolge subartikel (1) (a) aangegaan en die sekuriteite kragtens sodanige ooreenkomste uitgereik, word deur die Minister of 'n persoon of persone wat skriftelik deur hom daartoe gemagtig is, onderteken, en sekuriteite vir lenings ingevolge subartikels (1) (b) en (2) aangegaan, word deur die Sekretaris van die Tesourie of persone wat skriftelik deur hom daartoe gemagtig is, onderteken.

(5) Ooreenkomste ingevolge subartikel (1) (a) aangegaan, kan bepaal dat geld daarkragtens geleen te eniger tyd terwyl die ooreenkoms van krag is, in die geheel of ten dele terugbetaal kan word en dat 'n aldus terugbetaalde bedrag weer ingevolge daardie ooreenkoms vir trekking beskikbaar is.

20. (1) Wanneer by die aangaan van 'n lening die bruto bedrag van die geld geleen met enige koste, met inbegrip van diskonto en kommissie, verminder is, word bedoelde koste geag uitgawes te wees waarmee die Staatsinkomsterekening belas word en die netto bedrag aldus geleen met die bedrag van sodanige koste verhoog.

Uitgawes in verband met lenings.

(2) (a) Alle rente betaalbaar op Staatskuld, wisselkoersverliese, kommissie, bestuurskoste, en enige ander koste aangegaan ten opsigte van geld geleen ingevolge hierdie Wet of aangegaan met die doel om geld ingevolge hierdie Wet te leen, word deur die Tesourie uit die Staatsinkomsterekening betaal.

(b) Bedrae wat gedurende 'n boekjaar betaalbaar is aan rente en ander kostes bedoel in paragraaf (a) in verband met die Staatskuld van die Republiek en ten opsigte waarvan 'n krediet uit die Skatkisrekening verkry is, word geag bedrae van werklike uitgawes te wees wat aan daardie dienste bestee is, selfs al is daardie bedrae by die afsluiting van die betrokke boekjaar nog nie werklik uitbetaal aan die persone aan wie hulle verskuldig is nie.

(3) Geld benodig vir uitgawes en betalings soos in subartikels (1) en (2) bedoel, word geag by wet bewillig te wees.

21. (1) Die openbare effekte wat die Minister ingevolge artikel 19 (1) (b) kan uitreik, moet of binnelandse effekte of buitelandse effekte wees, en sodanige binnelandse effekte moet of binnelandse ingeskrewe effekte of binnelandse geregistreerde effekte wees.

Bepalings van toepassing op uitgifte van effekte.

(2) Binnelandse ingeskrewe effekte is oordraagbaar deur inskrywing in registers wat ten opsigte van dié effekte deur die Tesourie gehou word, en wat *prima facie*-bewys is van die reg van iemand op effekte wat daarin op sy naam ingeskryf is.

(3) Binnelandse geregistreerde effekte is oordraagbaar deur 'n sekuriteite-oordragvorm ingevolge die Wet op die Oordrag van Sekuriteite, 1965 (Wet No. 69 van 1965), en die effektesertifikaat wat die Tesourie ten opsigte daarvan uitreik, is *prima facie*-bewys van die reg van die persoon wat daarin as die houer van die betrokke effekte vermeld word, op sodanige effekte.

(4) Die Tesourie moet registers hou waarin ten opsigte van elke uitgifte van effekte aangeteken moet word—

(a) die naam en adres van iedere houer van sodanige effekte;

(b) die bedrag van sodanige effekte van iedere houer; en

(c) die datum of datums waarop daardie effekte op naam van 'n houer geregistreer is.

(5) Die Tesourie moet—

(a) aan iemand, by betaling aan die Tesourie van die volle bedrag van binnelandse geregistreerde effekte wat aan hom, op aansoek deur hom, deur die Tesourie toegeken is, 'n effektesertifikaat vir die volle bedrag van dié effekte uitreik;

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- (b) to the transferee a stock certificate for the full amount of any such stock transferred by the Treasury into his name by a securities transfer form lodged with the Treasury and accompanied by the relevant stock certificate in the transferor's name.

(6) The Treasury shall only issue certificates in respect of stock allocated or transferred to the Public Debt Commissioners at their request, and the registers, which in terms of subsection (4) are kept by the Treasury, shall be *prima facie* evidence of the title of the Public Debt Commissioners to such stock entered therein in their names and in respect of which no certificates were issued to them.

(7) External stock may—

- (a) be transferred by a written instrument in the acceptable or general form applicable in the country in which the stock is issued;
- (b) at the request of a holder of such stock, be converted by the Treasury, in its discretion, into internal registered stock at such value as the Treasury may determine and subject to the relevant conditions prescribed at the time of the issue thereof, except that the principal amount and interest shall be payable at Pretoria.

Appointment of agents and making of advances.

22. (1) The Minister may, on the terms and conditions agreed upon, appoint the Bank, a financial institution, the Department of Posts and Telecommunications or any other person as an agent for the issue, management, repurchase or repayment of securities issued under this Act, or to perform any other action which the Treasury may or is required to perform in terms of this Chapter.

(2) The Treasury may, as a charge against the State Revenue Account, make interest-free advances to an agent referred to in subsection (1) for the repurchase of securities, and advances so made shall be deemed to have been appropriated by law.

Treasury not responsible for fulfilment of obligations resulting from lien over securities.

23. Neither the Treasury nor any agent appointed under section 22 (1) shall be responsible for the fulfilment of any obligation resulting from any lien, whether expressed, implied or constructive, held over any security, notwithstanding that the Treasury or such agent was notified of such lien.

Repayment of loans.

24. (1) The Treasury may prior to the due date, unless it is inconsistent with any conditions of issue or agreement, or on the due date, repay any moneys borrowed in terms of this Act, and any moneys so repaid shall be deemed to have been appropriated by law.

(2) If any moneys so borrowed are repayable during a financial year and a credit was obtained out of the Exchequer Account in respect thereof, the amount of such moneys shall be deemed to represent actual expenditure during that financial year, even if at the close of that financial year that amount of money has not actually been paid to the persons to whom they are due.

(3) Any moneys borrowed in terms of this Act and not claimed by the person entitled thereto within a period of six years from the date on which he became entitled to claim such moneys, shall be paid into the State Revenue Fund: Provided that moneys so paid into that Fund and subsequently claimed by or on behalf of the person entitled thereto, may be paid by means of a drawback from current revenue accruing to the State Revenue Account.

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- (b) aan die oordragnemer 'n effektesertifikaat uitreik vir die volle bedrag van sodanige effekte deur die Tesourie op sy naam oorgedra deur middel van 'n sekuriteite-oordragvorm aan die Tesourie voorgelê en vergesel van die betrokke effektesertifikaat op naam van die oordraggewer.
- (6) Die Tesourie reik slegs sertifikate ten opsigte van effekte toegeken of oorgedra aan die Staatskuldkommissaris op hul versoek uit, en die registers, wat deur die Tesourie ingevolge subartikel (4) gehou word, is *prima facie*-bewys van die reg van die Staatskuldkommissaris op sodanige effekte wat daarin op hul naam ingeskryf is en ten opsigte waarvan sertifikate nie aan hulle uitgereik is nie.
- (7) Buitelandse effekte kan—
  - (a) oorgedra word deur middel van 'n skriftelike akte in die aanvaarbare of algemene vorm van toepassing in die land waarin die effekte uitgegee word;
  - (b) deur die Tesourie, na sy goeddunke, op versoek van 'n houer van dié effekte, in binnelandse geregistreerde effekte omskep word teen die waarde wat die Tesourie bepaal en onderworpe aan die betrokke voorwaardes wat ten tyde van die uitgifte daarvan voorgeskryf was, behalwe dat die hoofsom en rente in Pretoria betaalbaar is.

22. (1) Die Minister kan op die voorwaardes waarop ooreengekom word, die Bank, 'n finansiële instelling, die Departement van Pos- en Telekommunikasiewese of iemand anders as 'n agent aanstel vir die uitgifte, bestuur, inkoop of terugbetaling van sekuriteite wat kragtens hierdie Wet uitgegee word, of om 'n ander handeling te verrig wat ingevolge hierdie Hoofstuk deur die Tesourie verrig kan of moet word.

Aanstelling van agente en gee van voorskotte.

(2) Die Tesourie kan ten laste van die Staatsinkomsterekening rentevrye voorskotte aan 'n agent bedoel in subartikel (1) gee vir die inkoop van sekuriteite, en voorskotte aldus gegee, word geag by wet bewillig te wees.

23. Nòg die Tesourie, nòg enige agent kragtens artikel 22 (1) aangestel, is aanspreeklik vir die nakoming van 'n verpligting wat voortspruit uit 'n uitdruklike, stilswyende of veronderstelde pandreg wat oor 'n sekuriteit gehou word, al is die Tesourie of so 'n agent in kennis gestel van daardie pandreg.

Tesourie nie aanspreeklik vir nakoming van verpligtings wat voortspruit uit pandreg oor sekuriteite nie.

24. (1) Die Tesourie kan voor die vervaldatum, tensy dit met enige uitreikingsvoorwaardes of ooreenkoms strydig is, of op die vervaldatum, geld wat ingevolge hierdie Wet geleen is, terugbetaal, en geld aldus terugbetaal, word geag by wet bewillig te wees.

Terugbetaling van lenings.

(2) Indien geld wat aldus geleen is, gedurende 'n boekjaar terugbetaalbaar is en 'n krediet uit die Skatkisrekening ten opsigte daarvan verkry is, word die bedrag van dié geld geag werklike uitgawes in daardie boekjaar voor te stel, al is daardie bedrag geld by die afsluiting van daardie boekjaar nog nie werklik uitbetaal aan die persone aan wie dit verskuldig is nie.

(3) Geld wat ingevolge hierdie Wet geleen is en wat die persoon wat daarop geregtig is, nie opgeëis het nie binne 'n tydperk van ses jaar vanaf die datum waarop hy geregtig geword het om daardie geld op te eis, word in die Staatsinkomstefonds gestort: Met dien verstande dat geld wat aldus in daardie Fonds gestort is en wat daarna deur of namens die persoon wat daarop geregtig is, opgeëis word, by wyse van 'n terugtrekking uit die lopende inkomste wat die Staatsinkomsterekening toekom, terugbetaal kan word.

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Use of the words  
"local stock" or  
"local registered  
stock".

25. The words "local stock" and "local registered stock", when used in a law in relation to stock issued by the State, shall be construed as meaning "internal stock" as contemplated in this Act.

Determining of  
interest rates  
and other terms  
and conditions  
of State loans  
granted and  
debts to the  
State.

26. (1) The Minister shall from time to time determine a standard interest rate which shall be applicable to loans granted by the State out of the State Revenue Fund, and, subject to any provision to the contrary in any law contained, interest shall be paid at that rate on loans so granted.

(2) The Minister may determine that any such loan and a debt referred to in subsection (6) shall be subject to such other terms and conditions as may be specified by him, and, subject to any provision to the contrary in any law contained, such terms and conditions shall apply in respect of such loans and debts.

(3) If the Minister is of the opinion that the circumstances warrant it, he may, on such terms and conditions as he may determine, approve that interest be paid on a loan at a rate lower than the said standard interest rate and determined by him, or that no interest shall be payable thereon, and the Minister may at any time withdraw any such approval or vary any terms and conditions or rate of interest so determined by him.

(4) Whenever moneys are paid out of the State Revenue Fund as permanent capital the Minister shall determine the rate at which interest shall be paid thereon, or may determine that no interest shall be payable thereon, and subject to any provision to the contrary in any law contained, interest at such rate shall be paid on such capital, or as the case may be, no interest shall be payable thereon.

(5) Whenever a loan granted out of the State Revenue Fund, is paid by means of various drawings on different dates, the interest rate applicable to any particular drawing shall, subject to any provision to the contrary in any law contained, be the standard interest rate or the rate approved in terms of subsection (3), as the case may be, which is in force on the date on which that drawing is effected.

(6) Whenever a debt to the State is created otherwise than by the granting of a loan out of the State Revenue Fund, the Minister may, subject to any provision to the contrary in any law contained, determine the rate at which interest shall be payable on such debt or determine that no interest shall be payable thereon.

(7) The rate of interest applicable to a loan or permanent capital granted by the State before the commencement of this Act, or any other debt which arose prior to the said commencement, shall, subject to any provision to the contrary in any law contained, remain in force in respect thereof after the said commencement and, in the case of a loan or debt, until such loan has been redeemed or such debt has been paid.

Requisition by  
the Railways and  
Harbours Admin-  
istration for  
capital sums from  
loan moneys, the  
payment of  
interest thereon  
and reimburse-  
ment of raising  
and management  
costs.

27. (1) Moneys appropriated out of the State Revenue Fund as loans to the Railways and Harbours Administration and which that Administration requires from time to time for its capital expenditure, shall be obtained by requisition on the Treasury, and the Treasury shall determine in what instalments and on what dates the moneys so requisitioned shall be paid to that Administration and whether it shall be paid—

- (a) from moneys obtained by the issue of stock or from loans negotiated in terms of an agreement with the object of obtaining capital for railways and harbours purposes or for such purposes as well as other purposes; or
- (b) from other available moneys, if moneys referred to in paragraph (a) are not available: Provided that if any moneys are so paid a corresponding amount shall be paid into the account in question when moneys



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## Wet No. 66, 1975

25. Wanneer die woorde „plaaslike effekte” of „plaaslike geregistreerde effekte” in ’n wet gebruik word met betrekking tot effekte deur die Staat uitgereik, word hulle uitgelê asof hulle beteken „binnelandse effekte” soos in hierdie Wet bedoel.

Gebruik van woorde „plaaslike effekte” of „plaaslike geregistreerde effekte”.

26. (1) Die Minister bepaal van tyd tot tyd ’n standaard-rentekoers wat van toepassing is op lenings wat uit die Staatsinkomstefonds deur die Staat toegestaan word, en behoudens ’n andersluidende bepaling van die een of ander wet word rente teen daardie koers op aldus toegestane lenings betaal.

Bepaling van rentekoerse en ander voorwaardes van Staatslenings toegestaan en skulde aan die Staat.

(2) Die Minister kan bepaal dat so ’n lening en ’n skuld bedoel in subartikel (6) onderworpe is aan die ander voorwaardes deur hom vermeld, en behoudens ’n andersluidende bepaling van die een of ander wet is sodanige voorwaardes ten opsigte van sodanige lenings en skulde van toepassing.

(3) Indien die Minister van oordeel is dat die omstandighede dit regverdig, kan hy, op die voorwaardes wat hy bepaal, goedkeur dat rente op ’n lening betaal word teen ’n koers wat laer is as genoemde standaardrentekoers en wat hy bepaal, of dat geen rente daarop betaalbaar is nie, en die Minister kan te eniger tyd so ’n goedkeuring intrek of voorwaardes of ’n rentekoers wat hy aldus bepaal het, wysig.

(4) Wanneer geld uit die Staatsinkomstefonds as permanente kapitaal uitbetaal word, bepaal die Minister die koers waarteen rente daarop betaal moet word, of kan hy bepaal dat geen rente daarop betaalbaar is nie, en behoudens ’n andersluidende bepaling van die een of ander wet, word rente teen daardie koers op daardie kapitaal betaal of, na gelang van die geval, is geen rente daarop betaalbaar nie.

(5) Wanneer ’n lening wat uit die Staatsinkomstefonds toegestaan is, uitbetaal word by wyse van verskillende trekkings op verskillende datums, is, behoudens ’n andersluidende bepaling van die een of ander wet, die rentekoers wat ten opsigte van ’n bepaalde trekking van toepassing is, die standaardrentekoers of die koers ingevolge subartikel (3) goedgekeur, na gelang van die geval, wat van krag is op die datum waarop daardie trekking geskied.

(6) Wanneer ’n skuld aan die Staat ontstaan op ’n ander wyse as deur die toestaan van ’n lening uit die Staatsinkomstefonds kan die Minister, behoudens ’n andersluidende bepaling van die een of ander wet, die koers bepaal waarteen rente op daardie skuld betaalbaar is, of kan hy bepaal dat geen rente daarop betaalbaar is nie.

(7) Die rentekoers wat van toepassing is op ’n lening of permanente kapitaal wat deur die Staat voor die inwerkingtreding van hierdie Wet toegestaan is, of ’n ander skuld wat voor genoemde inwerkingtreding ontstaan het, bly, behoudens ’n andersluidende bepaling van die een of ander wet, ten opsigte daarvan van krag na genoemde inwerkingtreding en, in die geval van ’n lening of skuld, totdat die lening of skuld afgelos is.

27. (1) Geld wat uit die Staatsinkomstefonds as lenings aan die Spoorweg- en Hawe-administrasie bewillig word en wat die Administrasie van tyd tot tyd vir sy kapitaaluitgawes nodig het, word by wyse van aanvraag by die Tesourie verkry, en die Tesourie besluit in watter paaiemente en op watter datums die geld wat aldus aangevra word, aan genoemde Administrasie uitbetaal word, en of dit uitbetaal moet word—

Aanvraag deur die Spoorweg- en Hawe-administrasie van kapitaalbedrae uit leningsgeld, die betaling van rente daarop en vergoeding van opnemings- en bestuurskoste.

(a) uit geld deur uitgifte van effekte verkry, of uit lenings wat ingevolge ’n ooreenkoms aangegaan is met die doel om kapitaal vir spoorweg- en hawedoeleindes of vir sodanige doeleindes en ander doeleindes te bekom; of

(b) indien geld bedoel in paragraaf (a) nie beskikbaar is nie, uit ander beskikbare geld: Met dien verstande dat indien geld aldus uitbetaal is, ’n ooreenstemmende bedrag in die betrokke rekening gestort word wanneer



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obtained as contemplated in paragraph (a) become available.

(2) Notwithstanding any provision to the contrary in any law contained, the Railways and Harbours Administration shall pay interest on loans granted to it from time to time out of the State Revenue Fund and—

(a) in the case of moneys obtained by issues of stock, at the rate of interest payable by the State on such stock, subject to adjustment of such rate of interest to—

(i) the rate of interest paid by the State on later issues of stock into which the former stock is converted; or

(ii) the rate of interest paid by the State on moneys borrowed and utilized by it to replace the capital amount of that stock if it is repaid and not converted into other stock;

(b) in the case of moneys obtained by a loan in terms of an agreement entered into by the State, at the rate of interest payable by the State on that loan, subject, upon repayment by the State of such loan, to adjustment of such rate of interest to the rate of interest paid by the State on moneys borrowed and utilized by it to replace the capital amount of the loan repaid;

(c) in the case of moneys paid to that Administration in terms of subsection (1) (b), at a rate of interest equal to that at which interest is paid by the Public Debt Commissioners to the said Administration on the latter's deposits repayable on demand at the time when the payment concerned is made.

(3) Save as may be otherwise agreed between the Railways and Harbours Administration and the Treasury, the total amount of interest due by that Administration in terms of subsection (2) in respect of a financial year, shall be paid to the Treasury in twelve more or less equal monthly instalments.

(4) The Railways and Harbours Administration shall be liable for—

(a) such percentage of the Treasury's direct raising and management costs in respect of any stock or loan out of which an amount has been paid to that Administration in terms of subsection 1 (a) or (b), as is equal to the percentage which such amount paid constitutes of the total proceeds of the relative stock or loan; and

(b) so much of the annual costs of the Treasury in connection with the administration of loans as the Treasury may from time to time determine.

(5) In this section "stock" includes debentures and bonds.

Permanent capital made available to Department of Posts and Telecommunications, and payment of interest thereon.

28. (1) An amount of R199 000 000 of that portion of the aggregate amount of loans made available to the Department of Posts and Telecommunications by the Treasury with effect from 1 April 1968 which on 1 April 1972 had not been repaid to the Treasury, shall be deemed to be permanent capital made available to that Department with effect from the last-mentioned date and shall not be repayable to the Treasury.

(2) The Department of Posts and Telecommunications shall pay to the Treasury interest at the rate of six per cent per annum on the permanent capital referred to in subsection (1), and save as may be otherwise agreed between the said Department and the Treasury, payment of the said interest shall be effected in equal half-yearly instalments.

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geld, verkry soos bedoel in paragraaf (a), beskikbaar word.

(2) Ondanks 'n andersluidende bepaling van die een of ander wet betaal die Spoorweg- en Hawe-administrasie rente op lenings wat van tyd tot tyd uit die Staatsinkomstefonds aan hom toegestaan word, en wel—

(a) in die geval van geld deur uitgiftes van effekte verkry, teen die koers waarteen rente deur die Staat op daardie effekte betaalbaar is, onderworpe aan gelykstelling van dié rentekoers met—

(i) die koers waarteen rente deur die Staat betaal word op latere uitgiftes van effekte waarin eersgenoemde effekte omgesit word; of

(ii) die koers waarteen rente deur die Staat betaal word op geld wat deur hom geleen en aangewend is om die kapitaalbedrag van daardie effekte te vervang indien dit terugbetaal word en nie in ander effekte omgesit word nie;

(b) in die geval van geld verkry deur 'n lening ingevolge 'n ooreenkoms deur die Staat aangegaan, teen die koers waarteen rente deur die Staat op daardie lening betaalbaar is, onderworpe, by terugbetaling deur die Staat van sodanige lening, aan gelykstelling van dié rentekoers met die koers waarteen rente deur die Staat betaal word op geld wat deur hom geleen en aangewend is om die kapitaalbedrag te vervang van die lening wat terugbetaal is;

(c) in die geval van geld wat aan daardie Administrasie ingevolge subartikel (1) (b) betaal is, teen 'n rentekoers gelyk aan dié waarteen rente deur die Staatskuldkommissaris aan genoemde Administrasie betaal word op laasgenoemde se deposito's op aanvraag terugbetaalbaar op die tydstip wanneer die betrokke betaling gedoen word.

(3) Behalwe vir sover die Spoorweg- en Hawe-administrasie en die Tesourie anders ooreenkom, word die totale bedrag aan rente wat ten opsigte van 'n boekjaar ingevolge subartikel (2) deur genoemde Administrasie verskuldig is, in twaalf min of meer gelyke maandelikse paaiemente aan die Tesourie betaal.

(4) Die Spoorweg- en Hawe-administrasie is aanspreeklik vir—

(a) dié persentasie van die Tesourie se regstreekse opnemings- en bestuurskoste ten opsigte van effekte of 'n lening waaruit 'n bedrag aan daardie Administrasie ingevolge subartikel 1 (a) of (b) betaal is, wat gelykstaan met dié persentasie wat die bedrag aldus betaal, uitmaak van die totale bedrag verkry uit die betrokke effekte of lening; en

(b) soveel van die Tesourie se jaarlikse kostes in verband met die administrasie van lenings as wat die Tesourie van tyd tot tyd bepaal.

(5) In hierdie artikel beteken „effekte” ook obligasies.

28. (1) 'n Bedrag van R199 000 000 van dié gedeelte van die totale bedrag van lenings wat met ingang van 1 April 1968 deur die Tesourie aan die Departement van Pos- en Telekommunikasiewese beskikbaar gestel is wat op 1 April 1972 nie aan die Tesourie terugbetaal was nie, word geag permanente kapitaal te wees wat met ingang van laasgenoemde datum aan daardie Departement beskikbaar gestel is en is nie aan die Tesourie terugbetaalbaar nie.

Permanente kapitaal aan Departement van Pos- en Telekommunikasiewese beskikbaar gestel, en betaling van rente daarop.

(2) Die Departement van Pos- en Telekommunikasiewese betaal aan die Tesourie rente teen die koers van ses persent per jaar op die permanente kapitaal in subartikel (1) bedoel, en behalwe vir sover genoemde Departement en die Tesourie anders ooreenkom, geskied betaling van genoemde rente in gelyke halfjaarlikse paaiemente.

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Loans to Department of Posts and Telecommunications, and the payment of interest thereon.

29. (1) Moneys appropriated out of the State Revenue Fund as loans to the Department of Posts and Telecommunications and which may be required from time to time by that Department for its capital expenditure, shall be obtained by requisition on the Treasury, and every such loan shall be repaid to the Treasury in accordance with the provisions of subsection (2).

(2) Save as may be otherwise agreed between the Department mentioned in subsection (1) and the Treasury, a repayment contemplated in the said subsection shall be effected by way of equal half-yearly instalments, which shall include both interest and redemption at such rate of redemption as will effect the full redemption of the loan in question at the end of a period of twenty years as from the date on which the loan or, if it was paid in instalments, the last instalment thereof was paid to that Department.

Conversion of the loan liability of South African Broadcasting Corporation into permanent capital.

30. (1) The amount of R40 000 000 made available by the Treasury to the South African Broadcasting Corporation, shall be deemed to have been made available to it as permanent capital, and the said amount shall not be repayable to the Treasury.

(2) Interest at the rate of six and a half per cent per annum, payable six-monthly in arrear, shall be payable on 31 January and 31 July in every year by the South African Broadcasting Corporation to the Treasury in respect of the permanent capital mentioned in subsection (1).

## CHAPTER III

## GENERAL FINANCIAL CONTROL

Other powers of the Treasury.

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

- (a) give guidance in and exercise control over the financial and stores administration in the Public Service to bring about the systematic and orderly management thereof and to promote efficiency and economy in the utilization of State moneys and of other State property;
- (b) direct that such expenditure as it may determine shall not be incurred without its approval having been obtained;
- (c) approve fees or other charges or the rates, scales or tariffs of fees or other charges not fixed or capable of being fixed by or in terms of any law and relating to revenue accruing to or expenditure from the State Revenue Fund, and to direct that no such fee or charge or rate, scale or tariff thereof shall be introduced before the approval of the Treasury has been obtained;
- (d) grant approval for the rendering of a free service;
- (e) grant approval for the write-off of a loss of State money and other State property;
- (f) grant approval for the variation or cancellation of contracts to the detriment of the State;
- (g) require accounting officers to submit draft estimates to it, analyse such estimates and make recommendations thereon to the Minister;
- (h) require any accounting officer to submit to it information, returns, documents, explanations and motivations in regard to any matter affecting State moneys or other State property;
- (i) grant approval for the settlement of a claim by or against the State or for the waiver of a claim by the State;
- (j) authorize or condone non-compliance by an accounting officer with an instruction or other written request, stipulation or condition of the Treasury in connection with any matter;

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29. (1) Geld wat uit die Staatsinkomstefonds as lenings aan die Departement van Pos- en Telekommunikasiewese bewillig word en wat genoemde Departement van tyd tot tyd vir sy kapitaaluitgawes nodig het, word by wyse van aanvraag by die Tesourie verkry, en elke sodanige lening word ooreenkomstig die bepalinge van subartikel (2) aan die Tesourie terugbetaal.

Lenings aan Departement van Pos- en Telekommunikasiewese, en betaling van rente daarop.

(2) Behalwe vir sover die Departement vermeld in subartikel (1) en die Tesourie anders ooreenkom, geskied 'n terugbetaling beoog in genoemde subartikel in gelyke halfjaarlikse paaieimente, wat rente sowel as delging insluit, teen 'n delgingskoers wat die volle delging van die betrokke lening sal bewerkstellig aan die einde van 'n tydperk van twintig jaar vanaf die datum waarop die lening of, indien dit in paaieimente betaal is, die laaste paaieiment daarvan aan daardie Departement uitbetaal is.

30. (1) Die bedrag van R40 000 000 wat deur die Tesourie aan die Suid-Afrikaanse Uitsaaikorporasie beskikbaar gestel is, word geag as permanente kapitaal aan hom beskikbaar gestel te wees, en genoemde bedrag is nie aan die Tesourie terugbetaalbaar nie.

Omskepping van leningskuld van Suid-Afrikaanse Uitsaaikorporasie in permanente kapitaal.

(2) Rente teen die koers van ses-en-'n-half persent per jaar, sesmaandeliks agterna betaalbaar, is op 31 Januarie en 31 Julie van elke jaar ten opsigte van die permanente kapitaal vermeld in subartikel (1) deur die Suid-Afrikaanse Uitsaaikorporasie aan die Tesourie betaalbaar.

## HOOFSTUK III

## ALGEMENE FINANSIËLE BEHEER

31. (1) Behoudens die bepalinge van hierdie Wet en enige ander wet, het die Tesourie die bevoegdheid om—

Ander bevoegdhede van die Tesourie.

- (a) leiding te gee in en beheer uit te oefen oor die finansiële administrasie en voorrade-administrasie in die Staatsdiens ten einde die sistematiese en ordelike bestuur daarvan te bewerkstellig en doeltreffendheid en besuiniging by die aanwending van Staatsgeld en van ander Staatsgoed te bevorder;
- (b) te gelas dat die uitgawes wat hy bepaal, nie aangegaan mag word nie sonder dat sy goedkeuring verkry is;
- (c) gelde of ander vorderings of die koerse, skale of tariewe van gelde of ander vorderings wat nie by wet bepaal is of bepaal kan word nie en wat betrekking het op inkomste wat die Staatsinkomstefonds toeval of op uitgawes daaruit, goed te keur en te gelas dat geen sodanige gelde of vorderings of koers, skaal of tarief daarvan in werking gestel word nie voordat die Tesourie se goedkeuring verkry is;
- (d) goedkeuring te verleen vir die lewering van 'n gratis diens;
- (e) goedkeuring te verleen vir die afskrywing van 'n verlies van Staatsgeld en ander Staatsgoed;
- (f) goedkeuring te verleen dat kontrakte tot die nadeel van die Staat gewysig of opgesê word;
- (g) te eis dat rekenpligtige beamptes konsepbegrotings aan hom voorlê, sulke begrotings te ontleed en aanbevelings daarvoor aan die Minister te doen;
- (h) te eis dat 'n rekenpligtige beampte inligting, opgawes, stukke, verduidelikings en motiverings met betrekking tot enige aangeleentheid wat Staatsgeld of ander Staatsgoed raak, aan hom voorlê;
- (i) goedkeuring te verleen vir die skikking van 'n eis deur of teen die Staat of vir die afstanddoening van 'n eis deur die Staat;
- (j) nie-nakoming, deur 'n rekenpligtige beampte, van 'n instruksie of ander geskrewe versoek, bepaling of voorwaarde van die Tesourie in verband met die een of ander aangeleentheid te magtig of te kondoneer;



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- (k) investigate and inspect systems for the control and administration of financial matters and stores and for the handling of movable State property in the Public Service;
- (l) determine against which vote or sub-division thereof expenditure on a service should be charged;
- (m) determine the terms and conditions on which revenue due to the State may be paid and on which State moneys may be disbursed;
- (n) approve remissions, as an act of grace, of moneys due to the State;
- (o) approve refunds of revenues as an act of grace;
- (p) approve payments, as an act of grace, from State moneys;
- (q) approve gifts of State moneys and other movable State property or the acceptance of gifts to the State;
- (r) approve the alienation, letting or other disposal of movable State property:

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

(2) The Treasury may in its discretion approve the write-off of the whole or any portion of an amount owing to the State by a person, if it is satisfied that—

- (a) the amount is irrecoverable;
- (b) recovery of the amount would be uneconomical;
- (c) recovery of the amount would cause undue hardship to the debtor or his dependants because they are deprived of the minimum essential means of a livelihood;
- (d) the assets of the debtor or of the estate of the debtor, if he is deceased, (whether or not such assets are pledged to the State) are indispensable to his dependants or are of relatively little value, and the debtor or his estate, as the case may be, is unable to pay the amount or any portion thereof, except by the disposal of such assets and such disposal would cause undue hardship; or
- (e) it would be to the advantage of the State to effect a settlement of its claim in question or to waive such claim.

(3) Whenever a power is conferred by any law to determine any rate, scale, tariff, fee or charge for the purposes of any revenue accruing to, or expenditure from, the State Revenue Fund, such a determination shall, notwithstanding the provisions of such law, not be made before the approval of the Treasury thereof has been obtained: Provided that the provisions of this subsection shall not apply to any tax or such a determination by the State President.

Delegation of  
powers of the  
Treasury.

32. (1) The Treasury may on such conditions as it may determine, delegate to an accounting officer any power conferred upon it by section 31 (1) or (2).

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- (k) stelsels vir die beheer en bestuur van finansiële aangeleenthede en voorrade en vir die hantering van roerende Staatsgoed in die Staatsdiens te ondersoek en te inspekteer;
- (l) te bepaal watter begrotingspos of onderindeling daarvan met 'n uitgawe aan 'n diens belas moet word;
- (m) die terme te bepaal waarop inkomste wat aan die Staat verskuldig is, betaal kan word, en die voorwaardes te bepaal waarop Staatsgeld bestee kan word;
- (n) goedkeuring te verleen dat geld wat aan die Staat verskuldig is, by wyse van gracie kwytgeskeld word;
- (o) terugbetalings van inkomste by wyse van gracie goed te keur;
- (p) betalings uit Staatsgeld by wyse van gracie goed te keur;
- (q) goedkeuring te verleen dat skenkings van Staatsgeld en ander roerende Staatsgoed gedoen kan word of dat skenkings aan die Staat ontvang kan word;
- (r) goedkeuring te verleen vir die vervreemding of verhuring van of die ander beskikking oor roerende Staatsgoed:

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

(2) Die Tesourie kan na goeë dunnke goedkeur dat 'n bedrag wat deur iemand aan die Staat verskuldig is, in die geheel of ten dele afgeskryf word, indien die Tesourie oortuig is dat—

- (a) die bedrag oninbaar is;
- (b) invordering van die bedrag onekonomies sou wees;
- (c) invordering van die bedrag die skuldenaar of sy afhanklikes oormatige ontbering sal veroorsaak deurdat hulle die minimum bestaansbenodigdhede ontnem word;
- (d) die bates van die skuldenaar of van die boedel van die skuldenaar, indien hy oorlede is, (hetsy sodanige bates aan die Staat verpand is al dan nie) vir sy afhanklikes onmisbaar is of van betreklik geringe waarde is en die skuldenaar of sy boedel, na gelang van die geval, nie in staat is om die bedrag of 'n gedeelte daarvan te betaal nie, behalwe deur sodanige bates van die hand te sit en sodanige vandiehandsetting oormatige ontbering sal veroorsaak; of
- (e) dit tot voordeel van die Staat sal strek om 'n skikking van sy betrokke eis aan te gaan of van dié eis afstand te doen.

(3) Wanneer 'n bevoegdheid by Wet verleen word om 'n koers, skaal, tarief, gelde of vordering te bepaal vir die doeleindes van inkomste wat toeval aan, of uitgawe uit, die Staatsinkomstefonds, word so 'n bepaling, ondanks die bepaling van daardie wet, nie gedoen nie voordat die goedkeuring van die Tesourie daarvoor verkry is: Met dien verstande dat die bepaling van hierdie subartikel nie op belasting of so 'n bepaling deur die Staatspresident van toepassing is nie.

32. (1) Die Tesourie kan 'n bevoegdheid wat by artikel 31 (1) Delegasie van bevoegdheid van die Tesourie.  
of (2) aan hom verleen is, op die voorwaardes deur hom bepaal, aan 'n rekenpligtige beampte deleger.

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(2) Where the Treasury has delegated any power under subsection (1), it may authorize the accounting officer concerned to delegate that power to the holder of any post designated by the Treasury.

(3) An accounting officer shall not be divested of any power delegated by him and may amend or withdraw any decision made in the exercise of that power.

(4) The Treasury shall not be divested of a power delegated by it or under its authority and may amend or withdraw any decision made in the exercise of such power, including a decision of an accounting officer whereby a decision contemplated in subsection (3) is amended or withdrawn.

(5) Where any power has been delegated to the holder of a post, that power may be exercised by the person who for the time being performs the functions attached to such post.

**Unauthorized expenditure.**

33. (1) An expenditure concerned shall be unauthorized if—

- (a) a payment is made by an accounting officer without provision having been made therefor by or by virtue of the provisions of any law;
- (b) a payment or part of a payment on a service authorized by an appropriation Act results in—
  - (i) the total amount appropriated for the vote concerned being exceeded;
  - (ii) a prohibition, by virtue of the provisions of section 5 (3), on the expenditure being brought to account as a final debit; or
  - (iii) the amount shown in "Column 2" of the schedule to an appropriation Act in respect of a service being exceeded and an authority referred to in section 7 (1) (b) (ii), has not been obtained;
- (c) an accounting officer is unable to produce to the Auditor-General in respect of a payment an appropriate Treasury authority required in terms of the provisions of this Act or any other law;
- (d) an accounting officer makes a payment inconsistent with a provision of any law.

(2) All unauthorized expenditure contemplated in subsection (1) shall be reported as such by the Auditor-General in his report to Parliament.

(3) Unauthorized expenditure contemplated in subsection (1) shall not form a charge against the State Revenue Fund until—

- (a) in the case of paragraph (a), (b) or (c) of that subsection the expenditure concerned has been authorized by law; or
- (b) in the case of paragraph (d) of that subsection, the expenditure concerned has been validated by law.

(4) Unauthorized expenditure which has not been authorized or validated as contemplated in subsection (3) shall, if the accounting officer cannot or is unwilling to recover the amount concerned from the beneficiary or the person responsible for the unauthorized expenditure, be recovered by the Treasury from the accounting officer.

**Recovery of losses and damages.**

34. (1) If a person who is or was in the employ of a department of State caused the State a loss or damage because he—

- (a) failed to collect State moneys for the collection of which he is or was responsible;
- (b) is or was responsible for an irregular payment of State moneys or for a payment of such moneys not supported by a proper voucher;
- (c) is or was responsible for fruitless expenditure of State moneys due to an omission to carry out his duties;

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(2) Waar die Tesourie 'n bevoegdheid kragtens subartikel (1) gedelegeer het, kan hy die betrokke rekenpligtige beampte magtig om daardie bevoegdheid te deleger aan die bekleër van 'n pos deur die Tesourie aangewys.

(3) 'n Rekenpligtige beampte word nie ontdoen van 'n bevoegdheid deur hom gedelegeer nie, en kan 'n beslissing gegee by die uitoefening van daardie bevoegdheid wysig of intrek.

(4) Die Tesourie word nie ontdoen van 'n bevoegdheid deur hom of kragtens sy magtiging gedelegeer nie en kan 'n beslissing gegee by die uitoefening van dié bevoegdheid, met inbegrip van 'n beslissing van 'n rekenpligtige beampte waarby 'n beslissing beoog in subartikel (3) gewysig of ingetrek word, wysig of intrek.

(5) Waar 'n bevoegdheid aan die bekleër van 'n pos gedelegeer is, kan daardie bevoegdheid uitgeoefen word deur die persoon wat te eniger tyd die werksaamhede wat aan daardie pos verbonde is, verrig.

33. (1) 'n Betrokke uitgawe is ongemagtig indien—

Ongemagtigde uitgawes.

- (a) 'n uitbetaling deur 'n rekenpligtige beampte gedoen word sonder dat voorsiening daarvoor by of uit hoofde van die bepalings van 'n wet gemaak is;
- (b) 'n uitbetaling of gedeelte van 'n uitbetaling aan 'n diens wat by 'n Begrotingswet gemagtig is, meebring dat—
  - (i) die totale bedrag bewillig op die betrokke begrotingspos oorskry word;
  - (ii) die uitgawe uit hoofde van die bepalings van artikel 5 (3) nie as 'n finale debet geboek mag word nie; of
  - (iii) die bedrag wat ten opsigte van 'n diens in „Kolom 2” van die bylae by 'n Begrotingswet aangetoon is, oorskry word en daar nie 'n magtiging bedoel in artikel 7 (1) (b) (ii) verkry is nie;
- (c) 'n toepaslike Tesourie-magtiging wat ingevolge die bepalings van hierdie Wet of 'n ander wet vereis word, nie deur 'n rekenpligtige beampte aan die Ouditeur-generaal ten opsigte van 'n uitbetaling voorgelê kan word nie;
- (d) 'n rekenpligtige beampte 'n uitbetaling strydig met 'n bepaling van die een of ander wet doen.

(2) Elke ongemagtigde uitgawe bedoel in subartikel (1) moet deur die Ouditeur-generaal in sy verslag aan die Parlement as sodanig aangegee word.

(3) 'n Ongemagtigde uitgawe bedoel in subartikel (1) maak nie 'n debet teen die Staatsinkomstefonds uit nie alvorens—

- (a) in die geval van paragraaf (a), (b) of (c) van daardie subartikel, die betrokke uitgawe by wet gemagtig is; of
- (b) in die geval van paragraaf (d) van daardie subartikel, die betrokke uitgawe by wet geldig verklaar word.

(4) Ongemagtigde uitgawes wat nie gemagtig of geldig verklaar word nie soos in subartikel (3) beoog, moet deur die Tesourie op die rekenpligtige beampte verhaal word indien die rekenpligtige beampte nie die betrokke bedrag van die begunstigde of die persoon verantwoordelik vir die ongemagtigde uitgawe, kan of wil verhaal nie.

34. (1) Indien iemand wat in diens van 'n Staatsdepartement is of was die Staat 'n verlies of skade berokken het deurdat hy— Verhaal van verliese en skade.

- (a) versuim het om Staatsgeld vir die invordering waarvan hy verantwoordelik is of was, in te vorder;
- (b) vir 'n onreëlmatige uitbetaling van Staatsgeld of vir 'n uitbetaling van sodanige geld wat nie deur 'n behoorlike bewysstuk gestaaf word nie, verantwoordelik is of was;
- (c) weens versuim om sy pligte uit te voer, vir 'n vrugtelose uitgawe van Staatsgeld verantwoordelik is of was;



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(d) is or was responsible for a deficiency in, or for the destruction of, or damage to, State moneys, stamps, face value documents and forms having a potential value, securities, equipment, stores or any other State property;

(e) due to an omission to carry out his duties, is or was responsible for a claim against the State,

the accounting officer concerned shall determine the amount of such loss or damage and, subject to the provisions of subsection (5), order, by notice in writing, the said person to pay to him, within thirty days from the date of such notice, the amount so determined.

(2) If a person who is in the employ of a department of State and who has in terms of subsection (1) been ordered to pay an amount, fails to pay such amount within the period stipulated in the notice in question, the amount shall, subject to the provisions of subsections (4), (6) and (7), be deducted from his monthly salary: Provided that such deduction shall not in any month exceed one-fourth of his monthly salary.

(3) If a person who was in the employ of a department of State and who has, in terms of subsection (1), been ordered to pay an amount, fails to pay such amount within the period stipulated in the notice in question, the accounting officer concerned shall, subject to the provisions of subsections (4), (6) and (7), recover such amount from the person concerned by legal process.

(4) If a person who has been ordered to pay an amount in terms of subsection (1) makes, within the period stipulated in the notice in question, an offer to pay the amount in instalments, the accounting officer may allow payment in such instalments as he may consider reasonable: Provided that if the redemption of the amount in terms of the offer will not be effected within a period of twelve months calculated from the date on which the first instalment is payable, the approval of the Treasury shall be obtained for the payment thereof over a period in excess of the period mentioned, and the Treasury may determine the other terms and conditions subject to which the amount shall be paid.

(5) If for any reason whatsoever, an accounting officer is of the opinion that the amount of a loss or damage referred to in subsection (1) should not be recovered or should be recovered in part only from the person responsible therefor, he may request the Treasury to exempt that person from payment of the whole or a portion of such amount, and the Treasury may in its discretion approve of the whole or a portion of such amount not being recovered.

—(6) A person who has in terms of subsection (1) been ordered to pay an amount may, within a period of thirty days from the date of such order, in writing request the accounting officer concerned, stating the grounds for his request, that a request as contemplated in subsection (5), be addressed to the Treasury, and if the accounting officer concerned refuses to address such a request to the Treasury or if the Treasury refuses to approve, as contemplated in the said subsection, of the whole or a portion of the amount in question not being recovered as requested, such person may within thirty days after he has been notified in writing of any such refusal, appeal against such refusal to the Minister, and the Minister may, after such further investigation as he may deem necessary, dismiss the appeal or order that the appellant be exempted either wholly or partly, according as he may consider fair and reasonable, from the payment of such amount.

(7) A person who has in terms of subsection (1) been ordered to pay an amount may, instead of appealing to the Minister under subsection (6), apply within a period of thirty days from the date of such order, or within such further period as the court may allow, to a competent court for an order setting aside such first-mentioned order or reducing such amount, and the court may upon such an application, if it is not convinced by the accounting officer concerned on the merits of the case that the order was rightly made or that that amount is correct, make an

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- (d) vir 'n tekort in, of 'n vernietiging of beskadiging van Staatsgeld, seëls, sigwaardestukke en vorms wat 'n potensieële waarde het, sekuriteite, uitrusting, voorrade of ander Staatsgoed verantwoordelik is of was;
- (e) weens versuim om sy pligte uit te voer, vir 'n eis teen die Staat verantwoordelik is of was,

moet die betrokke rekenpligtige beampte die bedrag van sodanige verlies of skade vasstel en, behoudens die bepalings van subartikel (5), genoemde persoon by skriftelike kennisgewing gelas om die bedrag wat aldus vasgestel is, binne dertig dae vanaf die datum van die kennisgewing aan hom te betaal.

(2) Indien iemand wat in diens van 'n Staatsdepartement is en wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, versuim om dié bedrag te betaal binne die tydperk in die betrokke kennisgewing bepaal, word dié bedrag, behoudens die bepalings van subartikels (4), (6) en (7), van sy maandelikse salaris afgetrek: Met dien verstande dat so 'n aftrekking nie in een maand meer as een-vierde van sy maandelikse salaris mag beloop nie.

(3) Indien iemand wat in diens van 'n Staatsdepartement was en wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, versuim om dié bedrag te betaal binne die tydperk in die betrokke kennisgewing bepaal, moet die betrokke rekenpligtige beampte, behoudens die bepalings van subartikels (4), (6) en (7), dié bedrag deur middel van geregtelike proses op dié persoon verhaal.

(4) Indien iemand wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, binne die tydperk in die betrokke kennisgewing bepaal, aanbied om dié bedrag in paaie te betaal, kan die rekenpligtige beampte hom toelaat om te betaal in die paaie wat, na hy meen, redelik is: Met dien verstande dat indien die delging van die bedrag ingevolge die aanbod nie binne 'n tydperk van twaalf maande, gereken vanaf die datum waarop die eerste paaielement betaalbaar is, sal geskied nie, die Tesourie se goedkeuring verkry moet word om dié bedrag oor 'n langer tydperk as genoemde tydperk te betaal, en die Tesourie die ander voorwaardes waarop dié bedrag betaal moet word, kan bepaal.

(5) Indien 'n rekenpligtige beampte, om watter rede ook al, van mening is dat die bedrag van 'n verlies of skade bedoel in subartikel (1) nie verhaal behoort te word nie of slegs ten dele verhaal behoort te word op die persoon wat daarvoor verantwoordelik is, kan hy die Tesourie versoek om daardie persoon betaling van die geheel of 'n gedeelte van daardie bedrag kwyt te skeld, en die Tesourie kan na goeddunke goedkeur dat die geheel of 'n gedeelte van daardie bedrag nie verhaal word nie.

(6) Iemand wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, kan binne 'n tydperk van dertig dae van die datum van die lasgewing, die betrokke rekenpligtige beampte skriftelik versoek, met opgaaf van die gronde vir sy versoek, om 'n versoek, soos beoog in subartikel (5), tot die Tesourie te rig, en indien die betrokke rekenpligtige beampte weier om so 'n versoek tot die Tesourie te rig of die Tesourie weier om, soos beoog in genoemde subartikel, goed te keur dat die geheel of gedeelte van die betrokke bedrag nie verhaal word nie, soos versoek, kan so iemand binne dertig dae nadat hy skriftelik van enige sodanige weiering in kennis gestel is, by die Minister appél daarteen aanteken, en die Minister kan, na die verdere ondersoek wat hy nodig ag, die appél verwerp of gelas dat die appellant geheel en al of ten dele, na gelang van wat hy billik en redelik ag, van die betaling van daardie bedrag kwytgeskeld word.

(7) Iemand wat ingevolge subartikel (1) gelas is om 'n bedrag te betaal, kan in plaas van kragtens subartikel (6) by die Minister appél aan te teken, by 'n bevoegde hof aansoek doen, binne 'n tydperk van dertig dae van die datum van die lasgewing, of binne die verdere tydperk wat die hof toelaat, om 'n bevel waarby die lasgewing ter syde gestel of daardie bedrag verminder word, en die hof kan op so 'n aansoek, indien hy nie deur die betrokke rekenpligtige beampte aan die hand van omstandighede van die geval oortuig word nie dat die lasgewing tereg opgelê is of dat daardie bedrag juis is, 'n bevel uitreik waarby die

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order setting aside such first-mentioned order or reducing that amount, as the case may be.

(8) If an amount is in terms of subsection (5), (6) or (7) reduced, the reduced amount shall *mutatis mutandis* be recovered in accordance with the provisions of subsections (1), (2), (3) and (4).

Guarantees by a Minister for repayment of certain loans, and undertakings by Minister to reimburse losses as result of other guarantees for fulfilling of obligations.

35. (1) Any Minister may on such terms and conditions as he may determine, in consultation with the Minister of Finance, if he is not the latter Minister, guarantee the repayment of the capital of, and payment of the interest on, and payment of any charges incurred in connection with, any loan granted by the Bank to any statutory body or a foreign government or central bank and in respect of which such a guarantee has not been given by a Minister in terms of any other law: Provided that no such guarantee may be so given if—

- (i) the amount of such loan; or
- (ii) the amount of such loan together with the amounts of any other loans granted to such body, government or bank by the Bank and guaranteed by a Minister in terms of this paragraph,

exceeds three hundred million rand, unless it has been approved by resolution of the Senate and of the House of Assembly.

(2) Subject, *mutatis mutandis*, to the proviso to subsection (1), the Minister may undertake to reimburse a loss which the Bank may sustain in consequence of a guarantee furnished by it for the fulfilment of an obligation to pay a sum of money contracted by a statutory body, whether in the Republic or elsewhere.

Application of certain provisions concerning powers of Minister, and delegation of his powers.

36. (1) Whenever a law requires a Minister to do anything in or after consultation with the Minister of Finance, such requirement shall, unless one of the Ministers concerned has otherwise directed, be deemed to have been complied with if consultation has taken place between the heads of the departments concerned as defined in the Public Service Act, 1957 (Act No. 54 of 1957), or their representatives.

(2) Except in a case to which subsection (1) applies, the Minister may delegate to an officer in the Department of Finance any power or function conferred on or assigned to him by this Act or any other law, in relation to the revenue, expenditure or property of the State or a statutory body, with the exception of a power to make regulations and a power or function contemplated in sections 4 (3) and (4), 7, 16, 17, 18 (1), (2) and (7), 19 (1) and (2), 21, 22, 26, 34 (6), 38 (3), 42 (7) and 45 (1), but shall not thereby be divested of a power or function so delegated, and may amend or withdraw a decision of such an officer by virtue of any such delegation.

(3) For the purposes of subsection (1) the Postmaster-General shall be deemed to be a head of a department as defined in the Public Service Act, 1957.

Gifts to the State.

37. Whenever a gift is made to the State and it is not apparent to what purpose it should be applied, the Minister may decide the manner in which such gift shall be utilized, and if such gift is in the form of cash he may, notwithstanding any provision to the contrary in any law contained, direct that for the purposes of this Act it shall be deemed not to be revenue.

Financial Regulations.

38. (1) The Minister may make regulations—

- (a) prescribing further duties and responsibilities of accounting officers;
- (b) providing for the designation of officers as principal receivers of revenue and prescribing their duties and responsibilities as such;

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lasgewing ter syde gestel word of dié bedrag verminder word, na gelang van die geval.

(8) Indien 'n bedrag ingevolge subartikel (5), (6) of (7) verminder word, word die verminderde bedrag *mutatis mutandis* ooreenkomstig die bepalings van subartikels (1), (2), (3) en (4) verhaal.

35. (1) 'n Minister kan op die voorwaardes wat hy bepaal, in oorleg met die Minister van Finansies, indien hy nie laasgenoemde Minister is nie, die terugbetaling van die hoofsom van, en die betaling van die rente op, en die betaling van koste aangegaan in verband met, 'n lening waarborg wat deur die Bank aan 'n statutêre liggaam of 'n buitelandse regering of sentrale bank toegestaan is en ten opsigte waarvan geen sodanige waarborg deur 'n Minister ingevolge 'n ander wet verstrekkend is nie: Met dien verstande dat geen sodanige waarborg aldus verstrekkend mag word nie, indien—

Waarborg deur 'n Minister vir terugbetaling van sekere lenings, en ondernemings deur Minister om verliese as gevolg van ander waarborg vir nakoming van verpligtinge te vergoed.

- (i) die bedrag van daardie lening; of
- (ii) die bedrag van daardie lening tesame met die bedrae van ander lenings aan daardie liggaam, regering of bank deur die Bank toegestaan en deur 'n Minister ingevolge hierdie paragraaf gewaarborg,

driehonderdmiljoen rand oorskry, tensy dit by besluit van die Senaat en van die Volksraad goedgekeur is.

(2) Behoudens, *mutatis mutandis*, die voorbehoudbepaling by subartikel (1), kan die Minister onderneem om 'n verlies te vergoed wat die Bank mag ly ten gevolge van 'n waarborg wat hy verstrekkend het vir die nakoming van 'n verpligting om 'n som geld te betaal wat deur 'n statutêre liggaam aangegaan is, hetsy in die Republiek of elders.

36. (1) Wanneer 'n wet vereis dat 'n Minister iets in of na oorleg met die Minister van Finansies moet doen, word, tensy een van die betrokke Ministers anders gelas het, bedoelde vereiste geag nagekom te gewees het indien oorlegpleging tussen die betrokke departementshoofde soos omskryf in die Staatsdienswet, 1957 (Wet No. 54 van 1957), of hul verteenwoordigers plaasgevind het.

Toepassing van sekere bepalings rakende bevoegdheid van Minister, en delegasie van bevoegdheid.

(2) Die Minister kan, behalwe in 'n geval waarop subartikel (1) betrekking het, 'n bevoegdheid of werksaamheid met betrekking tot die inkomste, uitgawes of goed van die Staat of 'n statutêre liggaam, wat by hierdie of 'n ander wet aan hom verleen of opgedra is, uitgesonderd 'n bevoegdheid om regulasies uit te vaardig en 'n bevoegdheid of werksaamheid bedoel in artikels 4 (3) en (4), 7, 16, 17, 18 (1), (2) en (7), 19 (1) en (2), 21, 22, 26, 34 (6), 38 (3), 42 (7) en 45 (1), aan 'n beampte in die Departement van Finansies deleger, maar word nie daardeur van 'n aldus gedelegeerde bevoegdheid of werksaamheid ontdoen nie, en kan 'n besluit van so 'n beampte uit hoofde van so 'n delegasie wysig of intrek.

(3) By die toepassing van subartikel (1) word die Posmeester-generaal geag 'n departementshoof te wees soos omskryf in die Staatsdienswet, 1957.

37. Wanneer 'n skenking aan die Staat gedoen word, kan die Minister, as dit nie duidelik is vir watter doel die skenking aangewend moet word nie, beslis hoe dit aangewend moet word, en indien so 'n skenking in kontant is, kan hy, ondanks 'n andersluidende bepaling van die een of ander wet, gelas dat dit by die toepassing van hierdie Wet geag word nie inkomste te wees nie.

Skenkings aan die Staat.

38. (1) Die Minister kan regulasies uitvaardig wat—

Finansiële Regulasies.

- (a) verdere pligte en verantwoordelikhede van rekenpligtige beamptes voorskryf;
- (b) voorsiening maak vir die aanwysing van beamptes as hoofontvangers van inkomste en hul pligte en verantwoordelikhede as sodanig voorskryf;



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- (c) providing for the refund from current revenue of moneys collected in error;
- (d) providing for the designation of officers as departmental accountants and prescribing their duties and responsibilities as such;
- (e) prescribing a system which shall be observed in regard to the collection, receipt, banking, custody, disbursement, disposal and control of, accounting for, and supervision over State moneys and the accounts kept in connection therewith;
- (f) prescribing the conditions under which gifts to the State may be accepted and utilized;
- (g) which in his opinion may be necessary for the administration of Chapter II of this Act;
- (h) providing for the control over and stocktaking of securities, stamps and other State property;
- (i) providing for the manner in which and procedures according to which accounting officers and the Treasury shall exercise the powers and perform the duties assigned to them by this Act;
- (j) providing for the financial arrangements regarding a service rendered by one department of State to another;
- (k) providing in general for the administration of the provisions and the achievement of the objects of this Act.

(2) Different regulations may under subsection (1) be made in respect of different categories of State moneys or other State property, or different categories of persons entrusted with the collection, receipt, banking, custody, disbursement, disposal and control of, accounting for, and supervision over, State moneys and other State property.

(3) The Minister may, if in his opinion circumstances warrant it, provide that a regulation made under subsection (1) need not be complied with or need not be complied with to the extent determined by him.

Treasury  
Instructions.

39. (1) The Treasury may from time to time issue instructions, which shall not be inconsistent with the Financial Regulations, in regard to—

- (a) any matter mentioned in section 31;
- (b) any matter mentioned in section 38;
- (c) the manner in which accounting officers shall make submissions to the Treasury and the persons by whom such submissions shall be signed;
- (d) the administration in general, of the provisions of this Act and the Financial Regulations and the achievement of the objects thereof.

(2) The Treasury may, if in its opinion circumstances warrant it, approve a departure from a Treasury Instruction.

Revenue  
Instructions.

40. An officer designated as principal receiver of revenue in terms of the Financial Regulations may from time to time, and shall whenever required by the Treasury to do so, issue to all persons who are responsible for the collection, control and disposal of any revenues in respect of which he is the principal receiver, or of such other revenues as the Treasury may determine, such instructions (entitled Revenue Instructions) as the Treasury may approve, or require him to issue in regard to such collection, control and disposal.

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- (c) voorsiening maak vir die terugbetaling uit lopende inkomste van geld wat verkeerdlik ingevorder is;
- (d) voorsiening maak vir die aanwysing van beamptes as departementele rekenmeesters en hul pligte en verantwoordelikhede as sodanig voorskryf;
- (e) 'n stelsel voorskryf wat gevolg moet word met betrekking tot die invordering, ontvangs, bank, bewaring, uitbetaling, beheer en verantwoording van, en beskikking en toesig oor, Staatsgeld en die rekenings wat in verband daarmee gehou word;
- (f) die voorwaardes voorskryf waarop skenkings aan die Staat ontvang en aangewend kan word;
- (g) na sy oordeel vir die uitvoering van Hoofstuk II van hierdie Wet nodig is;
- (h) voorsiening maak vir die beheer oor en voorraadopname van sekuriteite, seëls en ander Staatsgoed;
- (i) voorsiening maak vir die wyse waarop en prosedures waarvolgens rekenpligtige beamptes en die Tesourie die bevoegdhede en pligte by hierdie Wet aan hulle opgedra, moet uitoefen en uitvoer;
- (j) voorsiening maak vir die finansiële reëlings met betrekking tot 'n diens wat een Staatsdepartement aan 'n ander lewer;
- (k) in die algemeen vir die uitvoering van die bepalings van hierdie Wet en vir die bereiking van die oogmerke daarvan voorsiening maak.

(2) Verskillende regulasies kan kragtens subartikel (1) uitgevaardig word ten opsigte van verskillende kategorieë Staatsgeld of ander Staatsgoed, of verskillende kategorieë persone aan wie die invordering, ontvangs, bank, bewaring, uitbetaling, beheer en verantwoording van, en beskikking en toesig oor, Staatsgeld en ander Staatsgoed toevertrou is.

(3) Die Minister kan, indien omstandighede na sy oordeel dit regverdig, bepaal dat 'n regulasie wat kragtens subartikel (1) uitgevaardig is, nie nagekom hoef te word nie of nie nagekom hoef te word nie in die mate wat hy bepaal.

39. (1) Die Tesourie kan van tyd tot tyd instruksies uitreik wat nie met die Finansiële Regulasies strydig is nie, met betrekking tot— Tesourie-instruksies.

- (a) 'n aangeleentheid vermeld in artikel 31;
- (b) 'n aangeleentheid vermeld in artikel 38;
- (c) die wyse waarop voorleggings aan die Tesourie deur rekenpligtige beamptes gedoen moet word en die persone deur wie sodanige voorleggings geteken moet word;
- (d) die uitvoering, in die algemeen, van die bepalings van hierdie Wet en die Finansiële Regulasies en die bereiking van die oogmerke daarvan.

(2) Indien na die oordeel van die Tesourie omstandighede dit regverdig, kan hy 'n afwyking van 'n Tesourie-instruksie goedkeur.

40. 'n Beampte wat as hoofontvanger van inkomste ingevolge die Finansiële Regulasies aangewys is, kan van tyd tot tyd, en moet wanneer die Tesourie hom aansê om dit te doen, aan alle persone wat verantwoordelik is vir die invordering, beheer en beskikking van of oor inkomste ten opsigte waarvan hy die hoofontvanger is, of van of oor die ander inkomste wat die Tesourie aanwys, die voorskrifte (wat Inkomstevoorskrifte heet) met betrekking tot sodanige invordering, beheer en beskikking uitreik wat die Tesourie goedkeur of wat hy volgens bedoelde aansegging moet uitreik. Inkomstevoorskrifte.

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## CHAPTER IV

APPOINTMENT, CONDITIONS OF SERVICE, DUTIES AND POWERS OF  
AUDITOR-GENERALAppointment and  
conditions of  
service of  
Auditor-General.

41. (1) The State President shall appoint an Auditor-General.

(2) An Auditor-General shall be paid such salary as the State President may from time to time determine: Provided that a salary so determined in respect of a particular Auditor-General shall not be reduced during his term of office, except by an Act of Parliament.

(3) In the application of the Public Service Act, 1957 (Act No. 54 of 1957), the regulations issued thereunder and any other law relating to the Public Service, but subject to anything to the contrary in this Act or any other Act of Parliament contained, the Auditor-General shall be deemed to be the head of that department, and in addition to the salary determined in terms of subsection (2), there shall be paid to him the reimbursive and other allowances, bonuses and gratuities and be granted to him those privileges in respect of leave of absence, transfer and transport, as would have been paid or granted to him had he been an officer in the Public Service.

(4) The Auditor-General shall not perform or commit himself to perform remunerative work outside his official duties without the permission of the State President.

(5) The Auditor-General shall not be suspended or removed from office except in accordance with the provisions of subsections (6), (7) and (8).

(6) (a) The State President may suspend the Auditor-General and, subject to the provisions of this subsection, remove him from office—

(i) for misconduct;

(ii) for unfitness for the duties of his office or incapacity to carry them out efficiently; or

(iii) if, for reasons other than his own unfitness or incapacity, his removal from office will promote efficiency.

(b) A suspension of the Auditor-General and the reason therefor shall be communicated by message to both Houses of Parliament within fourteen days after such suspension, if Parliament is then in session, or, if Parliament is not then in session, within fourteen days after the commencement of its next ensuing session.

(c) If an address is at any time during a session of Parliament presented to the State President by both Houses of Parliament praying for the restoration in his office of the Auditor-General so suspended, he shall be restored accordingly.

(d) If an address as contemplated by paragraph (c) is not presented to the State President, he shall confirm the suspension and declare the post of Auditor-General vacant.

(e) When the suspension of the Auditor-General has been confirmed in terms of paragraph (d), the provisions of any pensions Act applicable to him shall be given effect to.

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## HOOFSTUK IV

AANSTELLING, DIENSVORWAARDES, PLIGTE EN BEVOEGDHEDE  
VAN OUDITEUR-GENERAAL

41. (1) Die Staatspresident moet 'n Ouditeur-generaal aanstel.

Aanstelling en diensvoorwaardes van Ouditeur-generaal.

(2) 'n Ouditeur-generaal word die salaris betaal wat die Staatspresident van tyd tot tyd bepaal: Me diten verstande dat die salaris aldus bepaal ten opsigte van 'n bepaalde Ouditeur-generaal nie gedurende sy ampstermyn verminder mag word nie, behalwe by Parlements-wet.

(3) By die toepassing van die bepalings van die Staatsdiens-wet, 1957 (Wet No. 54 van 1957), die regulasies daarkragtens uitgevaardig en 'n ander wet op die Staatsdiens, maar behoudens andersluidende bepalings van hierdie Wet of 'n ander Parlements-wet, word die Ouditeur-generaal geag die hoof van daardie departement te wees, en benewens die salaris wat ingevolge subartikel (2) bepaal is, word aan hom die vergoedende en ander toelaes, bonusse en gratifikasies betaal en die voorregte ten opsigte van verlof, oorplasing en vervoer verleen wat aan hom betaal of verleen sou geword het as hy 'n beampte in die Staatsdiens was.

(4) Die Ouditeur-generaal mag nie sonder die toestemming van die Staatspresident besoldigde werk buite sy ampspligte verrig of hom verbind om dit te verrig nie.

(5) Die Ouditeur-generaal mag nie in sy amp geskors of daarvan onthef word nie behalwe ooreenkomstig die bepalings van subartikels (6), (7) en (8).

(6) (a) Die Staatspresident kan die Ouditeur-generaal in sy amp skors en, behoudens die bepalings van hierdie subartikel, hom daarvan onthef—

(i) weens wangedrag;

(ii) weens ongeskiktheid vir sy ampspligte of onvermoë om hulle op 'n bekwame wyse uit te voer; of

(iii) as, om ander redes as sy eie ongeskiktheid of onvermoë, die ontheffing van hom uit sy amp doeltreffendheid sal bevorder.

(b) 'n Skorsing van die Ouditeur-generaal en die rede daarvoor moet by boodskap aan albei Huise van die Parlement meegedeel word binne veertien dae na die skorsing, as die Parlement dan in sessie is, of, as die Parlement nie dan in sessie is nie, binne veertien dae na die aanvang van sy eersvolgende sessie.

(c) As daar te eniger tyd gedurende 'n sessie van die Parlement 'n versoekskrif deur beide Huise van die Parlement om die herstel in sy amp van die Ouditeur-generaal wat aldus geskors is, aan die Staatspresident voorgelê word, moet die Ouditeur-generaal dienooreenkomstig herstel word.

(d) As 'n versoekskrif soos bedoel in paragraaf (c) nie aan die Staatspresident voorgelê word nie, bekragtig hy die skorsing en verklaar hy die amp van Ouditeur-generaal vakant.

(e) Wanneer die skorsing van die Ouditeur-generaal ingevolge paragraaf (d) bekragtig is, word aan die bepalings van 'n Pensioenwet wat op hom van toepassing is, uitvoering gegee.



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(7) (a) If the Auditor-General becomes afflicted with a permanent infirmity of mind or body which disables him from the proper discharge of the duties of his office, the State President may—

(i) allow him to vacate his office; or

(ii) subject to the provisions of subsection (6), remove him from office on the ground of incapacity.

(b) If the Auditor-General is allowed to vacate his office in terms of subparagraph (a) (i), he shall be deemed to have retired on the ground of ill-health and shall be entitled to the pension benefits which he would under the pension Act applicable to him have been entitled to if he had been discharged on the ground of ill-health occasioned with or without his own default, as the State President may direct.

(8) Subject to the provisions of subsection (9), the Auditor-General shall vacate his office, and if he is a person referred to in subsection (10), he shall retire on attaining the age of 65 years: Provided that if he attains the said age after the first day of any month, he shall be deemed to attain that age on the first day of the next succeeding month.

(9) If it is in the public interest to retain the Auditor-General in his office beyond the age at which he shall, in accordance with subsection (8), vacate his office or retire, the State President may from time to time direct that he be so retained, but not for periods exceeding in the aggregate two years.

(10) If an officer or employee in the Public Service is appointed or in terms of section 49 acts as Auditor-General—

(a) the period of his service as Auditor-General shall be reckoned as part of and continuous with his employment in the Public Service for purposes of leave and pension, and the provisions of any pensions Act applicable to him as such officer or employee, or in the event of his death, to his dependants, which are not inconsistent with this section, shall *mutatis mutandis* continue so to apply; and

(b) he shall have the same right to vacate his office and to retire as he would have had on the attainment of the age prescribed by the provisions of any law which would have been applicable to him had he remained in the Public Service.

Duties and  
powers of  
Auditor-General.

42. (1) The Auditor-General shall, subject to anything to the contrary in any law contained and subject to the provisions of subsections (6) and (7), investigate, examine and audit all the accounts of all accounting officers and of all other persons in the Public Service entrusted with the receipt, custody, payment or issue of State moneys, stamps, securities, equipment and stores.

(2) The Auditor-General shall investigate, examine and audit all the accounts of the Railways and Harbours Administration and of all persons in the employ of that Administration entrusted with the receipt, custody, payment or issue of moneys, stamps, securities, equipment and stores under the control of that Administration.

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- (7) (a) As die Ouditeur-generaal 'n blywende verstandelike of liggaamlike gebrek opdoen wat hom ongeskik maak vir die behoorlike vervulling van sy ampspligte, kan die Staatspresident—
- (i) hom toelaat om sy amp neer te lê; of
  - (ii) hom, behoudens die bepalings van subartikel (6), van sy amp op grond van onvermoë onthef.
- (b) As die Ouditeur-generaal toegelaat word om ingevolge subparagraaf (a) (i) sy amp neer te lê, word hy geag op grond van swak gesondheid afgedank te gewees het en is hy geregtig op die pensioenvoordele waarop hy kragtens die Pensioenwet wat op hom van toepassing is, geregtig sou gewees het as hy afgedank was op grond van swak gesondheid wat met of sonder sy eie toedoen veroorsaak is, na gelang die Staatspresident gelas.
- (8) Behoudens die bepalings van subartikel (9) moet die Ouditeur-generaal sy amp neerlê, en as hy iemand bedoel in subartikel (10) is, moet hy aftree, wanneer hy die leeftyd van 65 jaar bereik: Met dien verstande dat as hy genoemde leeftyd na die eerste dag van 'n maand bereik, hy geag word bedoelde leeftyd op die eerste dag van die eersvolgende maand te bereik.
- (9) As dit in die openbare belang is om die Ouditeur-generaal in sy amp in diens te hou na die leeftyd waarop hy ooreenkomstig subartikel (8) sy amp moet neerlê of moet aftree, kan die Staatspresident van tyd tot tyd gelas dat hy aldus in diens gehou word, maar nie vir tydperke wat altesaam twee jaar te bowe gaan nie.
- (10) As 'n beampte of werknemer in die Staatsdiens aangestel word of ingevolge artikel 49 waarneem as Ouditeur-generaal—
- (a) word die tydperk van sy diens as Ouditeur-generaal gereken as deel van en as aaneenlopend met sy diens in die Staatsdiens vir doeleindes van verlof en pensioen, en bly die bepalings van 'n Pensioenwet wat op hom as sodanige beampte of werknemer, of, in die geval van sy dood, op sy afhanklikes van toepassing is, wat nie met hierdie artikel strydig is nie, *mutatis mutandis* aldus van toepassing; en
  - (b) het hy dieselfde reg om sy amp neer te lê en af te tree as wat hy sou gehad het by die bereiking van die leeftyd voorgeskryf by die bepalings van 'n wet wat op hom van toepassing sou gewees het as hy in die Staatsdiens gebly het.
42. (1) Die Ouditeur-generaal moet, behoudens anders-luidende bepalings van die een of ander wet en behoudens die bepalings van subartikels (6) en (7), al die rekenings van alle rekenpligtige beamptes en van alle ander persone in die Staatsdiens aan wie die ontvangs, bewaring, uitbetaling of uitreiking van Staatsgeld, seëls, sekuriteite, uitrusting en voorrade toevertrou is, ondersoek, nasien en ouditeer. Pligte en bevoegdhede van Ouditeur-generaal.
- (2) Die Ouditeur-generaal moet al die rekenings van die Spoorweg- en Hawe-administrasie en van alle persone in diens van daardie Administrasie aan wie die ontvangs, bewaring, uitbetaling of uitreiking van geld, seëls, sekuriteite, uitrusting en voorrade onder die beheer van daardie Administrasie toevertrou is, ondersoek, nasien en ouditeer.

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(3) The Auditor-General shall investigate, examine and audit all the accounts of the Department of Posts and Telecommunications and of all persons in the employ of that Department entrusted with the receipt, custody, payment or issue of moneys, stamps, securities, equipment and stores under the control of that Department.

(4) The Auditor-General shall, subject to anything to the contrary in any law contained, investigate, examine and audit all the accounts of a statutory body and of all persons in the employ of any such body entrusted with the receipt, custody, payment or issue of moneys, stamps, securities, equipment and stores under the control of that body.

(5) If at any time it appears desirable in the public interest that the accounts of a body, association or organization which is not a statutory body should be audited by the Auditor-General, the State President may require the Auditor-General to undertake the auditing of such accounts, and such body, association or organization shall for the purposes of this Act thereupon be deemed to be a statutory body.

(6) At the request of the Auditor-General the State President may, on such conditions as he may determine, exempt the whole or part of the accounts mentioned in subsections (1), (2) and (3) from a detailed examination or audit by the Auditor-General: Provided that such an exemption shall not prevent the Auditor-General from undertaking a detailed examination or audit of the accounts concerned if he deems it necessary.

(7) When in view of the confidential nature of an account it appears desirable that such account be excluded from a detailed audit by the Auditor-General, the Minister may, after consultation with the Auditor-General, determine to what extent the audit thereof shall be carried out and what vouchers shall be made available to the Auditor-General.

(8) For the purpose of auditing the accounts referred to in subsections (4) and (5), the Auditor-General may request such details and statements of account which he considers necessary and may, in his discretion, determine the extent of the investigation, examination and auditing to be carried out.

(9) The Auditor-General shall, subject to the provisions of subsections (6), (7) and (8), satisfy himself that—

- (a) all reasonable precautions have been taken to safeguard the proper collection of moneys to which an audit in terms of this Act relates, and that the laws relating thereto have been duly observed;
- (b) all reasonable precautions have been taken in connection with the receipt, custody and issue of, and accounting for, stores, equipment, stamps and securities;
- (c) all payments are made in accordance with the appropriate authority and are supported by adequate vouchers or other proof of payment: Provided that if any voucher or other proof of payment is in any way defective or has been lost or destroyed and—
  - (i) the Treasury, in the case of accounts referred to in subsection (1);
  - (ii) the Railways and Harbours Administration, in the case of accounts referred to in subsection (2);
  - (iii) the Department of Posts and Telecommunications, in the case of accounts referred to in subsection (3);
  - (iv) the Minister of Agriculture, in the case of the accounts of a board of control established in terms of the Marketing Act, 1968 (Act No. 59 of 1968);
  - (v) the executive authority of any other statutory body, in the case of the accounts of such body, is satisfied with the explanation of the responsible officer, it or he may make an order dispensing with the production of a voucher or such other proof or such other order as may appear necessary in the circumstances, and every such order shall be accepted by the

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(3) Die Ouditeur-generaal moet al die rekenings van die Departement van Pos- en Telekommunikasiewese en van alle persone in diens van daardie Departement aan wie die ontvangs, bewaring, uitbetaling of uitreiking van geld, seëls, sekuriteite, uitrusting en voorrade onder die beheer van daardie Departement toevertrou is, ondersoek, nasien en ouditeer.

(4) Behoudens andersluidende bepalings van die een of ander wet moet die Ouditeur-generaal al die rekenings van 'n statutêre liggaam en van alle persone in diens van so 'n liggaam aan wie die ontvangs, bewaring, uitbetaling of uitreiking van geld, seëls, sekuriteite, uitrusting en voorrade onder die beheer van dié liggaam toevertrou is, ondersoek, nasien en ouditeer.

(5) As dit te eniger tyd in die openbare belang wenslik blyk dat die rekenings van 'n liggaam, vereniging of organisasie wat nie 'n statutêre liggaam is nie, deur die Ouditeur-generaal geouditeer behoort te word, kan die Staatspresident die Ouditeur-generaal aansê om die ouditering van daardie rekenings te onderneem, en daardie liggaam, vereniging of organisasie word dan vir die doeleindes van hierdie Wet geag 'n statutêre liggaam te wees.

(6) Die Staatspresident kan op versoek van die Ouditeur-generaal die geheel of 'n gedeelte van die rekenings vermeld in subartikels (1), (2) en (3) van 'n uitvoerige ondersoek of ouditering deur die Ouditeur-generaal vrystel op die voorwaardes wat die Staatspresident bepaal: Met dien verstande dat so 'n vrystelling nie die Ouditeur-generaal belet nie om 'n uitvoerige ondersoek of ouditering van die betrokke rekenings te onderneem as hy dit nodig ag.

(7) Wanneer weens die vertroulike aard van 'n rekening dit wenslik skyn te wees dat dié rekening van 'n uitvoerige ouditering deur die Ouditeur-generaal uitgesluit word, kan die Minister na oorlegpleging met die Ouditeur-generaal bepaal in watter mate die ouditering daarvan moet geskied en watter bewysstukke aan die Ouditeur-generaal beskikbaar gestel moet word.

(8) Vir die doel van die ouditering van die rekenings bedoel in subartikels (4) en (5) kan die Ouditeur-generaal die besonderhede en rekeningstate aanvra wat hy nodig ag, en na goeë dunde die omvang bepaal van die ondersoek, nasiening en ouditering wat uitgevoer moet word.

(9) Die Ouditeur-generaal moet, behoudens die bepalings van subartikels (6), (7) en (8), homself oortuig dat—

- (a) alle redelike voorsorg getref is om die behoorlike invordering van geld waarop 'n audit ingevolge hierdie Wet betrekking het, te beveilig, en dat die wette wat daarop betrekking het, behoorlik nagekóm is;
- (b) alle redelike voorsorg getref is in verband met die ontvangs, bewaring, uitreiking en verantwoording van voorrade, uitrusting, seëls en sekuriteite;
- (c) alle betalings ooreenkomstig die toepaslike magtiging geskied en met voldoende bewysstukke of ander bewys van betaling gestaaf word: Met dien verstande dat as 'n bewysstuk of ander bewys van betaling in enige opsig gebrekkig is of verloor of vernietig is en—
  - (i) die Tesourie, in die geval van rekenings in subartikel (1) bedoel;
  - (ii) die Spoorweg- en Hawe-administrasie, in die geval van rekenings in subartikel (2) bedoel;
  - (iii) die Departement van Pos- en Telekommunikasiewese, in die geval van rekenings in subartikel (3) bedoel;
  - (iv) die Minister van Landbou, in die geval van die rekenings van 'n beheerraad wat ingevolge die Bemerkingswet, 1968 (Wet No. 59 van 1968), ingestel is;
  - (v) die uitvoerende bestuur van 'n ander statutêre liggaam, in die geval van die rekenings van dié liggaam,

genoeë neem met die verduideliking van die verantwoordelike beamppte, hy 'n bevel kan gegee waarby die voorlegging van 'n bewysstuk of sodanige ander bewys afgesien word of 'n ander bevel kan gee wat onder die



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Auditor-General as satisfying the requirements of this subsection.

(10) In exercising his powers and discharging his duties under this Act—

- (a) the Auditor-General may by notice in writing require any person in the employ of an authority or institution whose accounts are investigated, examined and audited by him, to appear before him at a time and place mentioned in the notice and to produce to him all such records, books, vouchers and documents in the possession and under the control of such person as the Auditor-General may deem necessary for the exercise of his powers or the discharge of his duties;
- (b) the Auditor-General or a person in the employ of his Department shall have—
  - (i) access to all records, books, vouchers, documents, cash, stamps, securities, equipment or stores in the possession of any person in the employ of an authority or institution whose accounts are investigated, examined and audited by him;
  - (ii) the right, without payment of a fee, to investigate and to take extracts from a record, book or document in an office of an authority or institution whose accounts are investigated, examined and audited by him;
  - (iii) the right to investigate whether any moneys in question have been spent in an advantageous and efficient manner;
  - (iv) the right to investigate and to enquire into any matter, including the efficiency of internal control measures, relating to expenditure by and the revenue of an authority or institution whose accounts are investigated, examined and audited by him;
- (c) the Auditor-General or a person in the employ of his Department who has the powers of a commissioner of oaths, may administer an oath or affirmation to and interrogate under oath or affirmation any person whom he thinks fit to interrogate, in connection with the receipt or expenditure of money or the receipt or issue of stores, equipment, securities and stamps to which the provisions of this Act apply, and in connection with any other matters and things in so far as it may be necessary for the due performance of the duties imposed and the exercise of the powers conferred upon him by this Act.

Auditing of accounts in territory of South West Africa by Auditor-General.

43. (1) The Auditor-General shall investigate, examine and audit, in accordance with the further powers and duties conferred and imposed upon him by or in terms of an ordinance of the Territory, all the accounts of the administration of the said Territory and of all persons in the employ of that administration entrusted with the receipt, custody, disbursement or issue of moneys, stamps, securities, equipment and stores under the control of that administration.

(2) The Legislative Assembly of the Territory may by ordinance entrust the auditing of the accounts of bodies established by an ordinance of the Territory to the Auditor-General, and determine his powers and duties in respect of such an audit.

(3) If at any time it appears desirable in the public interest that the accounts of a body, association or organization in the Territory not established by an ordinance of the said Territory should be audited by the Auditor-General, the Legislative Assembly of the said Territory may by resolution require the

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omstandighede nodig mag blyk, en elke sodanige bevel deur die Ouditeur-generaal aangeneem moet word as voldoening aan die vereistes van hierdie subartikel.

(10) Wanneer hy sy bevoegdhede of pligte ingevolge hierdie Wet uitoefen of uitvoer—

- (a) kan die Ouditeur-generaal by skriftelike kennisgewing eis dat iemand in diens van 'n instansie of instelling wie se rekenings deur hom ondersoek, nagesien en geouditeer word, op 'n tyd en plek in die kennisgewing vermeld, voor hom verskyn en al die rekords, boeke, bewysstukke en dokumente in die besit en onder die beheer van so iemand wat die Ouditeur-generaal vir die uitoefening van sy bevoegdhede of die uitvoering van sy pligte nodig ag, aan hom voorlê;
- (b) het die Ouditeur-generaal of iemand in diens van sy Departement—
  - (i) toegang tot alle rekords, boeke, bewysstukke, dokumente, kontant, seëls, sekuriteite, uitrusting of voorrade in die besit van iemand in diens van 'n instansie of instelling wie se rekenings deur hom ondersoek, nagesien en geouditeer word;
  - (ii) die reg om, sonder betaling van gelde, ondersoek in te stel na en uittreksels te maak uit 'n rekord, boek of dokument in 'n kantoor van 'n instansie of instelling wie se rekenings deur hom ondersoek, nagesien en geouditeer word;
  - (iii) die reg om ondersoek in te stel of enige betrokke geld op 'n voordelige en doelmatige wyse bestee is;
  - (iv) die reg om ondersoek in te stel na en navraag te doen aangaande 'n aangeleentheid, met inbegrip van die doeltreffendheid van huishoudelike beheermaatreëls, wat in verband staan met die uitgawes deur en inkomste van 'n instansie of instelling wie se rekenings deur hom ondersoek, nagesien en geouditeer word;
- (c) kan die Ouditeur-generaal of iemand in diens van sy Departement wat die bevoegdheid van 'n kommissaris van eede het, van iemand ten opsigte van wie hy dit goed ag om hom te ondervra, 'n eed of bevestiging afneem en hom onder eed of bevestiging ondervra in verband met die ontvangs of besteding van geld of die ontvangs of uitreiking van voorrade, uitrusting, sekuriteite en seëls waarop die bepalings van hierdie Wet van toepassing is, en in verband met alle ander aangeleenthede en sake vir sover dit nodig is vir die behoorlike uitvoering en uitoefening van die pligte en bevoegdhede wat by hierdie Wet aan hom opgelê of verleen is.

43. (1) Die Ouditeur-generaal moet al die rekenings van die administrasie van die Gebied en van alle persone in diens van daardie Administrasie aan wie die ontvangs, bewaring, uitbetaling of uitreiking van geld, seëls, sekuriteite, uitrusting en voorrade onder beheer van daardie Administrasie toevertrou is, ondersoek, nasien en ouditeer ooreenkomstig die verdere bevoegdhede en pligte wat by of ingevolge 'n ordonnansie van genoemde Gebied aan hom verleen en opgelê is.

Ouditering van rekenings in gebied Suidwes-Afrika deur Ouditeur-generaal.

(2) Die Wetgewende Vergadering van die Gebied kan die ouditering van die rekenings van liggame ingestel by 'n ordonnansie van die Gebied, by ordonnansie aan die Ouditeur-generaal opdra, en sy bevoegdhede en pligte ten opsigte van so 'n audit bepaal.

(3) As dit te eniger tyd in die openbare belang wenslik blyk dat die rekenings van 'n liggaam, vereniging of organisasie in die Gebied wat nie by 'n ordonnansie van genoemde Gebied ingestel is nie, deur die Ouditeur-generaal geouditeer behoort te word, kan die Wetgewende Vergadering van genoemde Gebied by besluit die Ouditeur-generaal aansê om die ouditering van

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Auditor-General to undertake the auditing of such accounts, and such body, association or organization shall then be deemed to be a body to which subsection (2) applies.

(4) All expenses in connection with, and incidental to, the investigation, examination and auditing of accounts in the Territory by the Auditor-General in terms of the provisions of this section, shall be defrayed from the Revenue Fund of the Territory on a basis which shall be determined by the Treasury in consultation with the Executive Committee of the Territory.

Performance of functions of Controller and Auditor-General by Auditor-General.

44. Until such time as a competent authority in terms of any law otherwise directs, the Auditor-General shall, after the commencement of this Act, continue to investigate, examine and audit all accounts, the investigation, examination and auditing of which was prior to the said commencement entrusted to the Controller and Auditor-General.

Auditor-General's certificates of examination, and transmission of reports to Ministers for presentation to Parliament.

45. (1) As soon as is practicable after the close of a financial year the Auditor-General shall examine all the accounts which he is in terms of any law required to audit, and transmit them, together with his certificate and a report signed by him—

- (a) in the case of accounts of accounting officers and other persons in the Public Service, to the Minister;
- (b) in the case of accounts of the Railways and Harbours Administration and of persons in its employ, to the Minister of Transport;
- (c) in the case of the accounts of the Department of Posts and Telecommunications and of persons in its employ, to the Minister of Posts and Telecommunications;
- (d) in the case of accounts of a statutory body and of persons in its employ, subject to anything to the contrary in any law contained, to the Minister,

and each of the said Ministers shall within seven days after receipt thereof, cause the accounts and report transmitted to him to be presented to both Houses of Parliament if Parliament is then in session or, if Parliament is not then in session, within seven days after the commencement of its next ensuing session: Provided that the Auditor-General may at any time, if he considers it desirable, transmit a special report on any matter connected with his powers and duties under this or any other Act to the Minister concerned for presentation to both Houses of Parliament within a like period.

(2) If a Minister does not within the prescribed period cause to be presented to both Houses of Parliament a report by the Auditor-General in terms of this section, the Auditor-General shall immediately transmit copies of such report to the President of the Senate and the Speaker of the House of Assembly, which the President and the Speaker shall present to the Senate and the House of Assembly, respectively.

Reports of Auditor-General on accounts of statutory bodies.

46. When the Auditor-General transmits to the Minister a report on the auditing of the accounts of a statutory body, he shall also send a copy thereof to such other Minister and such body or authority as may be prescribed by the law under which the statutory body concerned was constituted or established.

Additional directives to Auditor-General in connection with report on accounts.

47. When reporting on any accounts as required by section 45, the Auditor-General shall draw attention to—

- (a) every case in which it appears to him that a grant has been exceeded or has been utilized for a service or for a purpose other than that for which it was intended;
- (b) the utilization of money for a service which in his opinion is wasteful, inefficient or not conducive to the best interests of the State, the Railways and Harbours Administration, the Department of Posts and Telecommunications or a statutory body, as the case may be;

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daardie rekenings te onderneem, en daardie liggaam, vereniging of organisasie word dan geag 'n liggaam te wees waarop sub-artikel (2) van toepassing is.

(4) Alle uitgawes in verband met, en verbonde aan, die nasien, ondersoek en ouditering van rekenings in die Gebied deur die Ouditeur-generaal ingevolge die bepalings van hierdie artikel, word uit die Inkomstefonds van die Gebied bestry op 'n grondslag wat bepaal word deur die Tesourie in oorleg met die Uitvoerende Komitee van die Gebied.

44. Totdat 'n bevoegde gesag ingevolge die een of ander wet anders gelas, gaan die Ouditeur-generaal na die inwerkingtreding van hierdie Wet voort om alle rekenings waarvan die ondersoek, nasiening en ouditering voor genoemde inwerkingtreding aan die Kontroleur en Ouditeur-generaal opgedra is, te ondersoek, na te sien en te ouditeer.

Verrigting van werksaamhede van Kontroleur en Ouditeur-Generaal deur Ouditeur-generaal.

45. (1) So gou doenlik na die einde van 'n boekjaar moet die Ouditeur-generaal al die rekenings wat hy ingevolge die een of ander wet moet ouditeer, ondersoek en hulle saam met sy sertifikaat en 'n verslag wat deur hom onderteken is, deurstuur aan—

Ouditeur-generaal se sertifikate van ondersoek, en deursending van verslae aan Ministers vir voorlegging aan Parlement.

- (a) in die geval van rekenings van rekenpligtige beamptes en ander persone in die Staatsdiens, die Minister;
- (b) in die geval van rekenings van die Spoorweg- en Hawe-administrasie en van persone in sy diens, die Minister van Vervoer;
- (c) in die geval van rekenings van die Departement van Pos- en Telekommunikasiewese en van persone in sy diens, die Minister van Pos- en Telekommunikasiewese;
- (d) in die geval van rekenings van 'n statutêre liggaam en van persone in sy diens, behoudens andersluidende bepalings van die een of ander wet, die Minister,

en elkeen van genoemde Ministers moet die rekenings en verslag wat aan hom deurgestuurd is, binne sewe dae nadat hy hulle ontvang het, aan beide Huise van die Parlement laat voorlê, as die Parlement dan in sessie is of, as die Parlement nie dan in sessie is nie, binne sewe dae na die aanvang van sy eersvolgende sessie: Met dien verstande dat die Ouditeur-generaal te eniger tyd, as hy dit wenslik ag, 'n spesiale verslag oor enige aangeleentheid wat in verband staan met sy bevoegdhede en pligte kragtens hierdie of enige ander Wet, aan die betrokke Minister kan deurstuur vir voorlegging aan beide Huise van die Parlement binne dieselfde tydperk.

(2) As 'n Minister nie 'n verslag deur die Ouditeur-generaal ingevolge hierdie artikel binne die voorgeskrewe tydperk aan beide Huise van die Parlement laat voorlê nie, moet die Ouditeur-generaal onverwyld afskrifte van dié verslag aan die President van die Senaat en die Speaker van die Volksraad deurstuur, wat die President en die Speaker aan onderskeidelik die Senaat en die Volksraad moet voorlê.

46. Wanneer die Ouditeur-generaal 'n verslag oor die ouditering van die rekenings van 'n statutêre liggaam aan die Minister deurstuur, moet hy ook 'n afskrif daarvan aan die ander Minister en die liggaam of instansie stuur wat voorgeskryf is by die wet waarkragtens die betrokke statutêre liggaam saamgestel of ingestel is.

Verslae van Ouditeur-generaal oor rekenings van statutêre liggame.

47. Wanneer die Ouditeur-generaal oor rekenings verslag doen soos by artikel 45 vereis, moet hy die aandag vestig op—

- (a) elke geval waarin dit vir hom lyk of 'n toekenning oorskry is of aangewend is vir 'n ander diens of doel as dié waarvoor dit bestem is;
- (b) die aanwending van geld vir 'n diens wat na sy oordeel verkwaad of ondoelmatig is of nie tot die beste voordeel van die Staat, die Spoorweg- en Hawe-administrasie, die Departement van Pos- en Telekommunikasiewese of 'n statutêre liggaam, na gelang van die geval, strek nie;

Bykomende voor-skrifte aan Ouditeur-generaal in verband met verslag oor rekenings.



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- (c) the use or custody of equipment and stores in a manner which is or may be detrimental to the State, the Railways and Harbours Administration, the Department of Posts and Telecommunications or a statutory body, as the case may be;
- (d) any other matter which he considers should in the public interest be brought to the notice of Parliament.

## Costs of auditing.

48. (1) The costs of auditing, as determined by the Auditor-General, in respect of the accounts of—

- (a) accounting officers and other persons in the Public Service and a statutory body, shall, subject to the provisions of subsection (2), be defrayed from the State Revenue Fund;
- (b) the Railways and Harbours Administration, shall be defrayed from the Railway and Harbour Fund;
- (c) the Department of Posts and Telecommunications, shall be defrayed from the Post Office Fund.

(2) In regard to the auditing of the accounts of a statutory body, the Treasury may, after consultation with the Auditor-General, determine an amount to reimburse the State the costs thereof, and such statutory body shall thereupon pay such amount to the State: Provided that the Treasury may grant exemption from payment of any such amount.

## Absence of Auditor-General.

49. During the absence, for any reason, of the Auditor-General, the most senior officer present in his Department shall be acting Auditor-General.

## Audit staff.

50. The Auditor-General shall perform the functions assigned to him by this Act with the assistance of persons appointed in his Department in terms of the Public Service Act, 1957 (Act No. 54 of 1957): Provided that the Auditor-General may, for the purpose of the auditing of the accounts of a statutory body, appoint one or more other persons to assist him, subject to such directions as he may deem expedient.

## Instructions and rules by Auditor-General.

51. The Auditor-General may issue instructions and make rules for the management of the internal affairs of his Department and may prescribe, as a guide, the form in which any accounts which have to be submitted to him for examination, shall be compiled.

## CHAPTER V

## MISCELLANEOUS

## Repeal and amendment of laws.

52. (1) Subject to the provisions of subsections (2) to (9) the laws specified in the Schedule are hereby repealed or amended to the extent set out in the third column of that Schedule.

(2) Any action taken under a provision of a law repealed by subsection (1), and which could be taken under a provision of this Act, shall be deemed to have been taken under the last-mentioned provision.

(3) If moneys were, prior to the commencement of this Act, borrowed subject to the provisions of any law, those provisions shall, subject to the provisions of section 23 of this Act, continue to apply in respect of the loan of such moneys.

(4) The provisions of the Exchequer and Audit Act, 1956, with the exception of the provisions of sections 50, 52A, 52B and 55 thereof, shall, in so far as they apply to the "Postal Administration", remain of force and effect, until such time as such application of those provisions has been terminated by a competent authority in terms of any law.

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- (c) die gebruik of bewaring van uitrusting en voorrade op 'n wyse wat tot nadeel van die Staat, die Spoorweg- en Hawe-administrasie, die Departement van Pos- en Telekommunikasiewese of 'n statutêre liggaam, na gelang van die geval, is of kan wees;
- (d) enige ander aangeleentheid wat, na sy beskouing, in die openbare belang onder die aandag van die Parlement gebring behoort te word.

48. (1) Die koste van ouditering, soos deur die Ouditeur-generaal bepaal, ten opsigte van die rekenings van— Koste van ouditering.

- (a) rekenpligtige beamptes en ander persone in die Staatsdiens en 'n statutêre liggaam, word, behoudens die bepalings van subartikel (2), uit die Staatsinkomstefonds bestry;
- (b) die Spoorweg- en Hawe-administrasie, word uit die Spoorweg- en Hawefonds bestry;
- (c) die Departement van Pos- en Telekommunikasiewese, word uit die Poskantoorfonds bestry.

(2) Ten opsigte van die ouditering van die rekenings van 'n statutêre liggaam kan die Tesourie, na oorlegpleging met die Ouditeur-generaal, 'n bedrag bepaal om die Staat vir die koste daarvan te vergoed, en dié statutêre liggaam moet daarop dié bedrag aan die Staat betaal: Met dien verstande dat die Tesourie vrystelling van die betaling van so 'n bedrag kan verleen.

49. Tydens die afwesigheid, om watter rede ook al, van die Ouditeur-generaal, is die mees senior aanwesige beampte in sy Departement waarnemende Ouditeur-generaal. Afwesigheid van Ouditeur-generaal.

50. Die Ouditeur-generaal verrig die werksaamhede wat by hierdie Wet aan hom opgedra is, met die hulp van persone wat ingevolge die Staatsdienswet, 1957 (Wet No. 54 van 1957), in sy Departement aangestel is: Met dien verstande dat die Ouditeur-generaal vir die doeleindes van die ouditering van die rekenings van 'n statutêre liggaam, een of meer ander persone kan aanstel om hom te help, onderworpe aan die voorskrifte wat hy goedvind. Oudit-personeel.

51. Die Ouditeur-generaal kan voorskrifte uitreik en reëls uitvaardig vir die bestuur van die huishoudelike sake van sy Departement en kan, as leidraad, die vorm voorskryf waarin rekenings wat aan hom vir ondersoek voorgelê moet word, opgestel moet word. Voorskrifte en reëls deur Ouditeur-generaal.

## HOOFSTUK V

## DIVERSE BEPALINGS

52. (1) Behoudens die bepalings van subartikels (2) tot (9) word die wette in die Bylae vermeld, hierby herroep of gewysig vir sover in die derde kolom van dié Bylae aangedui word. Herroeping en wysiging van wette.

(2) Enigiets wat gedoen is kragtens 'n bepaling van 'n wet wat by subartikel (1) herroep is en wat kragtens 'n bepaling van hierdie Wet gedoen sou kon word, word geag kragtens laasgenoemde bepaling gedoen te wees.

(3) Indien geld voor die inwerkingtreding van hierdie Wet onderworpe aan die bepalings van die een of ander wet geleen is, bly daardie bepalings, behoudens die bepalings van artikel 23 van hierdie Wet, ten opsigte van die lening van daardie geld van toepassing.

(4) Die bepalings van die Skatkis- en Ouditwet, 1956, uitgesonderd die bepalings van artikels 50, 52A, 52B en 55 daarvan, bly van krag, vir sover hulle op die „Posadministrasie” van toepassing is, totdat sodanige toepassing van daardie bepalings deur 'n bevoegde gesag ingevolge die een of ander wet beëindig is.

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(5) On the date of commencement of this Act the Revenue Account and the Loan Account which were prior to such commencement kept in the Consolidated Revenue Fund shall be closed and the State Revenue Account credited with any credit balance and debited with any deficit in those accounts.

(6) The account maintained at the Bank in terms of section 19 of the Exchequer and Audit Act, 1956, before the commencement of this Act shall continue to exist and shall as from such commencement be deemed to be maintained by the Treasury at the Bank in terms of section 3 (1) of this Act.

(7) The account maintained at the Bank in terms of section 30 of the Exchequer and Audit Act, 1956, before the commencement of this Act shall continue to exist and shall as from such commencement be deemed to be maintained by the Treasury at the Bank in terms of section 9 (1) of this Act.

(8) The account established by the Bank in terms of section 3bis (2) of the General Loans Act, 1961, before the commencement of this Act shall continue to exist and shall as from such commencement be deemed to have been established by the Bank in terms of section 18 (1) of this Act.

(9) The person who immediately prior to the commencement of this Act occupied the post of Controller and Auditor-General shall as from such commencement be deemed to have been appointed as Auditor-General in terms of subsection (1) of section 41, and the salary which was paid to the said Controller and Auditor-General immediately prior to such commencement, shall from such commencement be deemed to be a salary determined in terms of subsection (3) of the said section.

Short title and  
commencement.

53. This Act shall be called the Exchequer and Audit Act, 1975, and shall come into operation on 1 April 1976.

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(5) Op die datum van die inwerkingtreding van hierdie Wet word die Inkomsterekening en die Leningsrekening wat voor genoemde inwerkingtreding in die Gekonsolideerde Inkomstefonds gehou is, afgesluit en die Staatsinkomsterekening gekrediteer met enige batige saldo en gedebiteer met enige tekort wat daar in daardie rekenings is.

(6) Die rekening wat voor die inwerkingtreding van hierdie Wet ingevolge artikel 19 van die Skatkis- en Ouditwet, 1956, by die Bank gehou is, bly voortbestaan en word vanaf genoemde inwerkingtreding geag deur die Tesourie ingevolge artikel 3 (1) van hierdie Wet by die Bank gehou te word.

(7) Die rekening wat voor die inwerkingtreding van hierdie Wet ingevolge artikel 30 van die Skatkis- en Ouditwet, 1956, by die Bank gehou is, bly voortbestaan en word vanaf genoemde inwerkingtreding geag deur die Tesourie ingevolge artikel 9 (1) van hierdie Wet by die Bank gehou te word.

(8) Die rekening wat voor die inwerkingtreding van hierdie Wet ingevolge artikel 3*bis* (2) van die Algemene Leningswet, 1961, deur die Bank ingestel is, bly voortbestaan en word vanaf genoemde inwerkingtreding geag deur die Bank ingevolge artikel 18 (1) van hierdie Wet ingestel te wees.

(9) Die persoon wat onmiddellik voor die inwerkingtreding van hierdie Wet die amp van Kontroleur en Ouditeur-generaal beklee het, word vanaf genoemde inwerkingtreding geag ingevolge subartikel (1) van artikel 41 as Ouditeur-generaal aangestel te gewees het, en die salaris wat aan genoemde Kontroleur en Ouditeur-generaal onmiddellik voor genoemde inwerkingtreding betaal is, word vanaf genoemde inwerkingtreding geag ingevolge subartikel (3) van genoemde artikel bepaal te gewees het.

53. Hierdie Wet heet die Skatkis- en Ouditwet, 1975, en tree op 1 April 1976 in werking.

Kort titel en  
inwerkingtreding.



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## Schedule

## LAWS REPEALED AND AMENDED

| No. and year       | Short title                                                 | Extent of repeal or amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|--------------------|-------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Act No. 29 of 1911 | Public Works Loan and Floating Debt Consolidation Act, 1911 | The repeal of the whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 33 of 1914 | Borrowing Powers and General Loans Act Amendment Act, 1914  | The repeal of the whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 18 of 1915 | Finance Act, 1915 . . .                                     | The repeal of the whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 42 of 1916 | Finance Act, 1916 . . .                                     | The repeal of section 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 42 of 1917 | Financial Adjustments Act, 1917                             | The repeal of section 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 21 of 1928 | Financial Adjustments Act, 1928                             | The repeal of section 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Act No. 25 of 1932 | Financial Adjustments Act, 1932                             | The repeal of section 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Act No. 64 of 1934 | Finance Act, 1934 . . .                                     | The repeal of section 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 18 of 1936 | Bantu Trust and Land Act, 1936                              | The amendment of section 9 <i>bis</i> —<br>(a) by the substitution for subsection (2) of the following subsection:<br>“(2) The provisions of sections 42 (4), (9) (a), (9) (c) (i) and (10), 47 and 48 (1) (a) of the Exchequer and Audit Act, 1975, shall <i>mutatis mutandis</i> apply in respect of such audit: Provided that for the purposes of this subsection the reference in the said section 42 (9) (c) (i) to the Treasury shall be deemed to be a reference to the Secretary for Bantu Administration and Development.”; and<br>(b) by the deletion of subsections (5) and (6).                                                                                                                                                                                                                         |
| Act No. 37 of 1943 | Finance Act, 1943 . . .                                     | The repeal of section 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 46 of 1944 | Finance Act, 1944 . . .                                     | The repeal of section 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 57 of 1946 | Finance Act, 1946 . . .                                     | The repeal of section 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 36 of 1950 | Finance Act, 1950 . . .                                     | The repeal of section 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Act No. 68 of 1951 | Bantu Authorities Act, 1951                                 | The amendment of section 8A—<br>(a) by the substitution for subsection (2) of the following subsection:<br>“(2) The Auditor-General shall as soon as possible after an audit of the books and accounts of a territorial authority and of tribal and regional authorities contemplated in subsection (5), transmit a copy of his report on the books and accounts of such territorial authority and of the tribal and regional authorities concerned to the Minister and to such territorial authority: Provided that the Auditor-General may at any time, if he considers it desirable, transmit a special report on any matter connected with his powers and duties under this Act to the Minister and to such territorial authority.”;<br>(b) by the substitution for subsection (3) of the following subsection: |

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## Bylae

## WETTE HERROEP EN GEWYSIG

| No. en Jaar         | Kort titel                                                         | Omvang van herroeping of wysiging                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|---------------------|--------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Wet No. 29 van 1911 | „Openbare Werken en Vlottende Schuld Konsolidatie Wet, 1911”       | Die herroeping van die geheel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Wet No. 33 van 1914 | „Leningsbevoegdheden en Algemene Leningen Wet Wijzigingswet, 1914” | Die herroeping van die geheel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Wet No. 18 van 1915 | „Financie Wet, 1915” . .                                           | Die herroeping van die geheel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Wet No. 42 van 1916 | „Financie Wet, 1916” . .                                           | Die herroeping van artikel 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 42 van 1917 | „Finansiële Regelings Wet, 1917”                                   | Die herroeping van artikel 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 21 van 1928 | Finansiële Reëlingswet, 1928                                       | Die herroeping van artikel 19                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Wet No. 25 van 1932 | Finansiële Reëlingswet, 1932                                       | Die herroeping van artikel 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Wet No. 64 van 1934 | Finansiewet, 1934 . . .                                            | Die herroeping van artikel 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 18 van 1936 | Bantoe-trust en -grond Wet, 1936                                   | Die wysiging van artikel 9 <i>bis</i> —<br>(a) deur subartikel (2) deur die volgende subartikel te vervang:<br>„(2) Die bepalings van artikels 42 (4), (9) (a), 9 (c) (i) en (10), 47 en 48 (1) (a) van die Skatkis- en Ouditwet, 1975, is <i>mutatis mutandis</i> ten opsigte van so ’n ouditering van toepassing: Met dien verstande dat vir die doeleindes van hierdie subartikel die verwysing in genoemde artikel 42 (9) (c) (i) na die Tesourie geag word ’n verwysing na die Sekretaris van Bantoe-administrasie en -ontwikkeling te wees.”; en<br>(b) deur subartikels (5) en (6) te skrap.                                                                                                                                                                                                               |
| Wet No. 37 van 1943 | Finansiewet, 1943 . . .                                            | Die herroeping van artikel 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 46 van 1944 | Finansiewet, 1944 . . .                                            | Die herroeping van artikel 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 57 van 1946 | Finansiewet, 1946 . . .                                            | Die herroeping van artikel 7                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 36 van 1950 | Finansiewet, 1950 . . .                                            | Die herroeping van artikel 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 68 van 1951 | Wet op Bantoe-owerhede, 1951                                       | Die wysiging van artikel 8A—<br>(a) deur subartikel (2) deur die volgende subartikel te vervang:<br>„(2) Die Ouditeur-generaal stuur so spoedig doenlik na ’n ouditering van die boeke en rekenings van ’n gebiedsowerheid en van stam- en streksoowerhede in subartikel (5) bedoel, ’n afskrif van sy verslag oor die boeke en rekenings van dié gebiedsowerheid en van die betrokke stam- en streksoowerhede aan die Minister en aan daardie gebiedsowerheid: Met dien verstande dat die Ouditeur-generaal te eniger tyd, as hy dit as wenslik beskou, ’n spesiale verslag oor enige aangeleentheid wat in verband staan met sy bevoegdhede en pligte kragtens hierdie Wet aan die Minister en aan daardie gebiedsowerheid kan deurstuur.”;<br>(b) deur subartikel (3) deur die volgende subartikel te vervang: |

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| No. and year       | Short title                                     | Extent of repeal or amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    |                                                 | <p>“(3) In the execution of any audit in terms of subsection (1) of the books and accounts of any territorial authority and of tribal and regional authorities contemplated in subsection (5), the provisions of sections 42 (4), (8), 9 (a) and 9 (c) (i) and (10), 45 (2), 47, 48 (1) (a) and 50 of the Exchequer and Audit Act, 1975, and no other provisions of that Act, shall <i>mutatis mutandis</i> apply, and in such application—</p> <p>(a) any reference in the said section 42 (9) (c) (i) to the Treasury shall be deemed to be a reference to any person or the holder of any office designated, for the purposes of this section, by the tribal, regional or territorial authority concerned with the approval of the Minister; and</p> <p>(b) any reference in the said section 45 (2) to a Minister shall be deemed to be a reference to the Minister.</p> <p>(c) by the substitution for paragraph (a) of subsection (4) of the following paragraph:</p> <p>“(a) A report contemplated in subsection (2) of this section shall, within the period prescribed by regulation in terms of this Act, be submitted to the territorial authority concerned for consideration, and after consideration thereof such authority shall submit to the Minister its comments thereon, including its findings and decisions thereon.”; and</p> <p>(d) by the substitution for subsection (6) of the following subsection:</p> <p>“(6) If a notice is in terms of subsection (5) of this section issued in respect of any territorial authority, the provisions of subsections (2), (3) and (4) thereof shall <i>mutatis mutandis</i> apply in respect of a report or special report of the Auditor-General in connection with such territorial authority and any regional authority concerned and which on the date specified in such notice has not yet been transmitted in terms of subsection (2).”.</p> |
| Act No. 23 of 1956 | Exchequer and Audit Act, 1956                   | The repeal of the whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Act No. 16 of 1961 | General Loans Act, 1961                         | The repeal of the whole                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Act No. 32 of 1961 | Republic of South Africa Constitution Act, 1961 | <p>(a) The substitution for section 98 of the following section:</p> <p>“State Revenue Fund. 98. (1) There shall be a State Revenue Fund into which shall be paid all revenues as defined in section 1 of the Exchequer and Audit Act, 1975.</p> <p>(2) No moneys shall be withdrawn from the State Revenue Fund, except in accordance with an Act of Parliament.”; and</p> <p>(b) the repeal of section 100.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Act No. 48 of 1963 | Transkei Constitution Act, 1963                 | <p>The substitution for section 58 of the following section:</p> <p>“Auditing of accounts. 58. Unless and until otherwise provided for by the Legislative Assembly the Auditor-General of the Republic shall investigate, examine and audit the accounts of the Transkeian Government, including those of all the inferior administrative bodies referred to in section</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

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| No. en Jaar         | Kort titel                                       | Omvang van herroeping of wysiging                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
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|                     |                                                  | <p>„(3) By die uitvoering van 'n ouditering ingevolge subartikel (1) van die boeke en rekenings van 'n gebiedsowerheid en van stam- en streeksowerhede in subartikel (5) bedoel, is die bepalings van artikels 42 (4), (8), (9) (a) en (9) (c) (i) en (10), 45 (2), 47, 48 (1) (a) en 50 van die Skatkis- en Ouditwet, 1975, en geen ander bepalings van daardie Wet nie <i>mutatis mutandis</i> van toepassing, en by sodanige toepassing—</p> <p>(a) word 'n verwysing in genoemde artikel 49 (9) (c) (i) na die Tesourie, geag 'n verwysing te wees na 'n persoon of die bekleër van 'n pos wat die betrokke stam-, streeks- of gebiedsowerheid met die goedkeuring van die Minister vir die doeleindes van hierdie artikel aangewys het; en</p> <p>(b) word 'n verwysing in genoemde artikel 45 (2) na 'n Minister geag 'n verwysing na die Minister te wees.</p> <p>(c) deur paragraaf (a) van subartikel (4) deur die volgende paragraaf te vervang:</p> <p>„(a) 'n Verslag bedoel in subartikel (2) van hierdie artikel word binne die tydperk by regulasie ingevolge hierdie Wet voorgeskryf aan die betrokke gebiedsowerheid vir oorweging voorgelê, en na oorweging daarvan moet daardie owerheid sy kommentaar daarop, met inbegrip van sy bevindings en besluite daaromtrent, aan die Minister voorlê.”; en</p> <p>(d) deur subartikel (6) deur die volgende subartikel te vervang:</p> <p>„(6) Indien 'n kennisgewing ingevolge subartikel (5) van hierdie artikel ten opsigte van 'n gebiedsowerheid uitgevaardig word, is die bepalings van subartikels (2), (3) en (4) daarvan <i>mutatis mutandis</i> van toepassing ten opsigte van 'n verslag of 'n spesiale verslag van die Ouditeur-generaal in verband met dié gebiedsowerheid en 'n betrokke streeksowerheid wat op die datum vermeld in daardie kennisgewing nog nie ingevolge subartikel (2) deurgestuur is nie.”.</p> |
| Wet No. 23 van 1956 | Skatkis- en Ouditwet, 1956                       | Die herroeping van die geheel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Wet No. 16 van 1961 | Algemene Leningswet, 1961                        | Die herroeping van die geheel                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Wet No. 32 van 1961 | Grondwet van die Republiek van Suid-Afrika, 1961 | <p>(a) Die vervanging van artikel 98 deur die volgende artikel:</p> <p>„Staatsinkomstefonds. 98. (1) Daar is 'n Staatsinkomstefonds waarin alle inkomste soos omskryf in artikel 1 van die Skatkis- en Ouditwet, 1975, gestort word.</p> <p>(2) Geen geld word uit die Staatsinkomstefonds getrek nie, behalwe ooreenkomstig 'n Wet van die Parlement.”; en</p> <p>(b) die herroeping van artikel 100.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 48 van 1963 | Transkeise Grondwet, 1963                        | <p>Die vervanging van artikel 58 deur die volgende artikel:</p> <p>„Ouditering van rekenings. 58. Tensy en totdat die Wetgewende Vergadering anders bepaal, word die rekenings van die Transkeise Regering, met inbegrip van die rekenings van al die in artikel 46 bedoelde ondergeskikte administratiewe liggame en ander plaaslike instellings van 'n soortgelyke aard in die Transkei, en van alle ander statu-</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |



## Act No. 66, 1975

## EXCHEQUER AND AUDIT ACT, 1975.

| No. and year       | Short title                                       | Extent of repeal or amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
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| Act No. 49 of 1964 | Coloured Persons Representative Council Act, 1964 | <p>46 and other local institutions of a similar nature in the Transkei, and all other statutory bodies in the Transkei, as well as those of all accounting officers and all persons entrusted with the receipt, custody or issue of public moneys, stamps, securities or stores, and the provisions of the Exchequer and Audit Act, 1975, and the regulations and instructions in terms of sections 38, 39, 40 and 51 thereof shall govern the administration and control of the Transkeian Revenue Fund in so far as they can be applied and are not inconsistent with this Act: Provided that whenever in that Act in or any regulations or instructions thereunder the authority or approval of Parliament, the Treasury, a Minister or the Secretary of a Department or any official is prescribed as necessary for any act, or whenever any function is to be performed, the relevant provisions shall be construed as referring to the Legislative Assembly or the appropriate Minister, secretary or official of the Transkei."</p> <p>The substitution for subsection (7) of section 22 of the following subsection:</p> <p>"(7) (a) The provisions of the Exchequer and Audit Act, 1975, excluding Chapter II, and the regulations made in terms of section 38 and the instructions issued in terms of sections 39 and 40 thereof, shall, in so far as they relate to the administration and control of revenue and moneys received, kept in custody and paid in on behalf of the State Revenue Fund, continue to apply, <i>mutatis mutandis</i>, in respect of the administration and control of revenue and moneys so received, kept in custody and paid in by persons in the employ of the Council.</p> <p>(b) The provisions of sections 11, 12, 13 (3) and (5), 14, 33, 34, 42 (4), (8), (9) (c) (i) and (10), 47 and 48 (1) (a) of the Exchequer and Audit Act, 1975, and the regulations made in terms of section 38 and the instructions issued in terms of sections 39 and 40 thereof and section 13 (1) of the State Tender Board Act, 1968 (Act No. 86 of 1968), shall <i>mutatis mutandis</i> and in so far as they can be applied and are not inconsistent with this Act, apply in connection with the administration, control, disbursement and spending of the funds of the Council: Provided that in such application—</p> <p>(i) any reference in section 34 (6) of the said Act to the Minister of Finance shall be construed as a reference to the chairman of the executive; and</p> <p>(ii) any reference in sections 11, 12, 13 (3) and (5), 14 (1), 33 (1) and (4), 34 (4), (5) and (6) and 42 (9) (c) (i) of the said Act, or in the regulations made in terms of section 38 and in the instructions issued in terms of sections 39 and 40 of the said Act, to the Treasury shall be construed as a reference to the executive.</p> <p>(c) The Commissioner for Coloured Affairs shall be the accounting officer charged with the accounting of moneys appropriated by the Council by resolution for the services referred to in subsection (2), and to whom payments by virtue of any such resolution shall be made,</p> |

## SKATKIS- EN OUDITWET, 1975.

Wet No. 66, 1975

| No. en Jaar         | Kort titel                                        | Omvang van herroeping of wysiging                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
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| Wet No. 49 van 1964 | Wet op die Verteenwoordigende Kleurlingraad, 1964 | <p>têre liggame in die Transkei, asook dié van alle rekenpligtige beamptes en van alle persone belas met die ontvangs, bewaring of besteding van openbare geld, seëls, sekuriteite of voorrade deur die Ouditeur-generaal van die Republiek ondersoek, nagesien en geouditeer, en die bepalings van die Skatkis- en Ouditwet, 1975, en die regulasies, instruksies en voorskrifte ingevolge artikels 38, 39, 40 en 51 daarvan geld in verband met die administrasie en beheer van die Transkeise Inkomstefonds vir sover dit toegepas kan word en nie met hierdie Wet onbestaanbaar is nie: Met dien verstande dat waar in bedoelde Wet of in daarkragtens uitgevaardigde regulasies, instruksies of voorskrifte die magtiging of goedkeuring van die Parlement, die Tesourie, 'n Minister of die Sekretaris van 'n Departement of 'n beampte voorgeskryf word as 'n vereiste vir enige handeling, of wanneer enige werksaamheid verrig moet word, die betrokke bepalings uitgelê word asof dit na die Wetgewende vergadering of die gepaste Minister, sekretaris of beampte van die Transkei verwys."</p> <p>Die vervanging van subartikel (7) van artikel 22 deur die volgende subartikel:</p> <p>(7) (a) Die bepalings van die Skatkis- en Ouditwet, 1975, uitgesonderd Hoofstuk II, en die regulasies uitgevaardig ingevolge artikel 38 en die instruksies en voorskrifte uitgereik ingevolge artikels 39 en 40 daarvan bly, vir sover dit betrekking het op die administrasie en beheer van inkomste en gelde wat ten behoeve van die Staatsinkomstefonds ontvang, bewaar en inbetaal word, <i>mutatis mutandis</i> van toepassing ten opsigte van die administrasie en beheer van inkomste en gelde wat deur persone in diens van die Raad aldus ontvang, bewaar en inbetaal word.</p> <p>(b) Die bepalings van artikels 11, 12, 13 (3) en (5), 14, 33, 34, 42 (4), (8), (9) (c) (i) en (10), 47 en 48 (1) (a) van die Skatkis- en Ouditwet, 1975, en die regulasies uitgevaardig ingevolge artikel 38 en die instruksies en voorskrifte uitgereik ingevolge artikels 39 en 40 daarvan en artikel 13 (1) van die Wet op die Staatstenderraad, 1968 (Wet No. 86 van 1968), geld, <i>mutatis mutandis</i>, en vir sover dit toegepas kan word en nie met hierdie Wet onbestaanbaar is nie, in verband met die administrasie, beheer, uitbetaling en besteding van die fondse van die Raad: Met dien verstande dat by bedoelde toepassing—</p> <p>(i) 'n verwysing in artikel 34 (6) van genoemde Wet na die Minister van Finansies uitgelê word as 'n verwysing na die voorsitter van die uitvoerende bestuur; en</p> <p>(ii) 'n verwysing in artikels 11, 12, 13 (3) en (5), 14 (1), 33 (1) en (4), 34 (4), (5) en (6) en 42 (9) (c) (i) van genoemde Wet of in die regulasies uitgevaardig ingevolge artikel 38 en die instruksies en voorskrifte uitgereik ingevolge artikels 39 en 40 van genoemde Wet na die Tesourie uitgelê word as 'n verwysing na die uitvoerende bestuur.</p> <p>(c) Die Kommissaris van Kleurlingsake is die rekenpligtige beampte belas met die boekhouding van gelde wat deur die Raad by besluit beskikbaar gestel word vir die dienste in subartikel (2) bedoel, en aan wie uitbetalings uit hoofde van so 'n besluit geskied, en hy</p> |

## Act No. 66, 1975

## EXCHEQUER AND AUDIT ACT, 1975.

| No. and year       | Short title                                                                      | Extent of repeal or amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|                    |                                                                                  | and he shall as such perform, <i>mutatis mutandis</i> , the functions assigned to an accounting officer by or under the Exchequer and Audit Act, 1975.”.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Act No. 23 of 1966 | Finance Act, 1966 . . .                                                          | The repeal of paragraph (a) of section 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Act No. 58 of 1966 | Second Finance Act, 1966                                                         | The repeal of section 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Act No. 54 of 1968 | Development of Self-government for Native Nations in South-West Africa Act, 1968 | <p>(a) The amendment of section 10—</p> <p>(i) by the substitution for subsection (1) of the following subsection:</p> <p>“(1) The books and accounts of any executive council referred to in section (6) and of any tribal authority, community authority or regional authority in the area in respect of which such council is the executive authority and in respect of which a Revenue Account has been established in terms of section 9 (1), shall be audited by the Auditor-General unless, in any particular case, he decides otherwise after consultation with the Secretary for Bantu Administration and Development, and he shall as soon as possible after an audit transmit a copy of his report on the books and accounts of that executive council and of that tribal authority, community authority and regional authority to the Minister of Bantu Administration and Development and to such executive council: Provided that the Auditor-General may at any time, if he considers it desirable, transmit a special report on any matter connected with his powers and duties under this Act to the said Minister and to the executive council concerned.”;</p> <p>(ii) by the substitution for subsection (2) of the following subsection:</p> <p>“(2) In the execution of an audit in terms of subsection (1) the provisions of sections 42 (4), (8), (9) (a) and (9) (c) (i) and (10), 45 (2), 47, 48 (1) (a) and 50 of the Exchequer and Audit Act, 1975, and no other provisions of that Act, shall <i>mutatis mutandis</i> apply, and in such application—</p> <p>(a) any reference in the said section 42 (9) (c) (i) to the Treasury shall be deemed to be a reference to any person or the holder of any office designated for the purposes of this section by the executive council, tribal authority, community authority or regional authority concerned with the approval of the Minister of Bantu Administration and Development; and</p> <p>(b) any reference in the said section 45 (2) to a Minister, shall be deemed to be a reference to the Minister of Bantu Administration and Development.”;</p> <p>(iii) by the substitution for paragraph (a) of subsection (3) of the following paragraph:</p> <p>“(a) A report contemplated in subsection (1) of this section shall within the period prescribed by the State President by proclamation in the <i>Gazette</i> be submitted to the legislative council concerned for consideration, and after consideration thereof such council</p> |

## SKATKIS- EN OUDITWET, 1975.

Wet No. 66, 1975

| No. en Jaar         | Kort titel                                                                          | Omvang van herroeping of wysiging                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
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|                     |                                                                                     | verrig as sodanig, <i>mutatis mutandis</i> , die werksaamhede wat deur of kragtens die Skatkis- en Ouditwet, 1975, aan 'n rekenpligtige beamppte opgedra word."                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 23 van 1966 | Finansiewet, 1966 . . .                                                             | Die herroeping van paragraaf (a) van artikel 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Wet No. 58 van 1966 | Tweede Finansiewet, 1966 .                                                          | Die herroeping van artikel 17                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Wet No. 54 van 1968 | Wet op die Ontwikkeling van Selfbestuur vir Naturrellevolke in Suidwes-Afrika, 1968 | <p>(a) Die wysiging van artikel 10—</p> <p>(i) deur subartikel (1) deur die volgende subartikel te vervang:</p> <p>„(1) Die boeke en rekenings van 'n uitvoerende raad bedoel in artikel 6 en van 'n stamowerheid, 'n gemeenskapsowerheid of 'n streeksowerheid in die gebied ten opsigte waarvan dié raad die uitvoerende gesag is, en ten opsigte waarvan 'n Inkomsterekening ingevolge artikel 9 (1) ingestel is, word deur die Ouditeur-generaal geouditeer, tensy hy, in 'n bepaalde geval, na oorlegpleging met die Sekretaris van Bantoe-administrasie en -ontwikkeling, anders besluit, en hy stuur so spoedig doenlik na 'n ouditering 'n afskrif van sy verslag oor die boeke en rekenings van daardie uitvoerende raad en van daardie stamowerheid, gemeenskapsowerheid en streeksowerheid aan die Minister van Bantoe-administrasie en -ontwikkeling en aan daardie uitvoerende raad: Met dien verstande dat die Ouditeur-generaal te eniger tyd, as hy dit as wenslik beskou, 'n spesiale verslag oor enige aangeleentheid wat in verband staan met sy bevoegdhede en pligte kragtens hierdie Wet, aan genoemde Minister en aan die betrokke uitvoerende raad kan deurstuur.”;</p> <p>(ii) deur subartikel (2) deur die volgende subartikel te vervang:</p> <p>„(2) By die uitvoering van 'n ouditering ingevolge subartikel (1) is die bepalings van artikels 42 (4), (8), (9) (a) en (9) (c) (i) en (10), 45 (2), 47, 48 (1) (a) en 50 van die Skatkis- en Ouditwet, 1975, en geen ander bepalings van daardie Wet nie, <i>mutatis mutandis</i> van toepassing, en by sodanige toepassing—</p> <p>(a) word 'n verwysing in genoemde artikel 42 (9) (c) (i) na die Tesourie, geag 'n verwysing te wees na 'n persoon of die bekleër van 'n pos wat die betrokke uitvoerende raad, stamowerheid, gemeenskapsowerheid of streeksowerheid met die goedkeuring van die Minister van Bantoe-administrasie en -ontwikkeling vir die doeleindes van hierdie artikel aangewys het; en</p> <p>(b) word 'n verwysing in genoemde artikel 45 (2) na 'n Minister geag 'n verwysing na die Minister van Bantoe-administrasie en -ontwikkeling te wees.”;</p> <p>(iii) deur paragraaf (a) van subartikel (3) deur die volgende paragraaf te vervang:</p> <p>„(a) 'n Verslag bedoel in subartikel (1) van hierdie artikel word binne die tydperk wat die Staatspresident by proklamasie in die <i>Staatskoerant</i> voorskryf, aan die betrokke wetgewende raad voorgelê vir oorweging, en na oorweging daarvan moet daardie raad</p> |



Act No. 66, 1975

## EXCHEQUER AND AUDIT ACT, 1975.

| No. and year       | Short title                            | Extent of repeal or amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
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|                    |                                        | <p>shall submit to the Minister of Bantu Administration and Development its comment thereon, including its findings and decisions thereon.”; and</p> <p>(iv) by the substitution for paragraph (b) of subsection (4) of the following paragraph:</p> <p>“(b) If a legislative council is in terms of section 3 established for any area, the provisions of subsections (1), (2) and (3) of this section shall <i>mutatis mutandis</i> apply in respect of a report of the Auditor-General in connection with a tribal authority, community authority or regional authority in such area which on the date on which such council is so established, has not yet been transmitted to the Minister of Bantu Administration and Development.”; and</p> <p>(b) the substitution for section 17P of the following section:</p> <p>“Auditing of accounts of self-governing area. 17P. Unless and until otherwise provided for by the legislative council, the Auditor-General of the Republic shall investigate, examine and audit the accounts of the government of a self-governing area (including accounts of tribal authorities and such other local institutions of a similar nature in that area as may be agreed upon between the Auditor-General and the government concerned) and all other statutory bodies in that area, as well as those of all accounting officers and all persons entrusted with the receipt, custody or issue of public moneys, stamps, securities or stores, and the provisions of the Exchequer and Audit Act, 1975, and the regulations and instructions in terms of sections 38, 39, 40 and 51 thereof shall govern the administration and control of the Revenue Fund in so far as they can be applied and are not inconsistent with this Act: Provided that whenever in that Act or in any regulations or instructions thereunder, the authority or approval of Parliament, the Treasury, a Minister or the Secretary of a department or any official is prescribed as necessary for an act, or any function is to be performed, the relevant provision shall be construed as referring to the legislative council concerned or the appropriate minister, secretary or official of that area.”.</p> |
| Act No. 78 of 1968 | Finance Act, 1968 . . .                | The repeal of section 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| Act No. 21 of 1971 | Bantu Homelands Constitution Act, 1971 | <p>The substitution for section 35 of the following section:</p> <p>“Auditing of accounts of self-governing territory. 35. Unless and until otherwise provided for by the legislative assembly the Auditor-General of the Republic shall investigate, examine and audit the accounts of the Government of a self-governing territory, (including those of all the inferior administrative bodies referred to in section 12 and all other local institutions of a similar nature in the territory, as agreed upon by the Auditor-General and the Government concerned) and of all other statutory</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## SKATKIS- EN OUDITWET, 1975.

## Wet No. 66, 1975

| No. en Jaar         | Kort titel                              | Omvang van herroeping of wysiging                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
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|                     |                                         | <p>sy kommentaar daarop, met inbegrip van sy bevindings en besluite daaromtrent, aan die Minister van Bantoe-administrasie en -ontwikkeling voorlê."; en</p> <p>(iv) deur paragraaf (b) van subartikel (4) deur die volgende paragraaf te vervang:</p> <p>„(b) Indien 'n wetgewende raad vir die een of ander gebied ingevolge artikel 3 ingestel word, is die bepalings van subartikels (1), (2) en (3) van hierdie artikel <i>mutatis mutandis</i> van toepassing ten opsigte van 'n verslag van die Ouditeur-generaal in verband met 'n stamowerheid, gemeenskapsowerheid of streeksowerheid in daardie gebied wat op die datum waarop daardie raad aldus ingestel word, nog nie aan die Minister van Bantoe-administrasie en -ontwikkeling deurgestuurd is nie."; en</p> <p>(b) die vervanging van artikel 17P deur die volgende artikel:</p> <p>„Ouditering van rekenings van selfregerende gebied. 17P. Tensy en totdat die wetgewende raad ander voorsiening gemaak het, word die rekenings van die regering van 'n selfregerende gebied (met inbegrip van rekenings van stamowerhede en die ander plaaslike instellings van 'n soortgelyke aard in daardie gebied, waaromtrent die Ouditeur-generaal en die betrokke regering ooreenkom) en al die ander statutêre liggame in daardie gebied, asook dié van al die rekenpligtige beamptes en al die persone belas met die ontvangs, bewaring of uitreiking van openbare geld, seëls, sekuriteite of voorrade, deur die Ouditeur-generaal van die Republiek ondersoek, nagesien en geouditeer, en die bepalings van die Skatkis- en Ouditwet, 1975, en die regulasies, instruksies en voorskrifte ingevolge artikels 38, 39, 40 en 51 daarvan, reël die administrasie en beheer van die Inkomstefonds vir sover dit toegepas kan word en nie met hierdie Wet onbestaanbaar is nie: Met dien verstande dat waar in genoemde Wet of in regulasies, instruksies of voorskrifte wat daarkragtens uitgevaardig is, die magtiging of goedkeuring van die Parlement, die Tesourie, 'n Minister of die Sekretaris van 'n departement of 'n beampte voorgeskryf word as 'n vereiste vir 'n handeling, of werksaamheid verrig moet word, die betrokke bepaling uitgelê word asof dit na die betrokke wetgewende raad of die gepaste minister, sekretaris of beampte van daardie gebied verwys.".</p> |
| Wet No. 78 van 1968 | Finansiewet, 1968 . . .                 | Die herroeping van artikel 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Wet No. 21 van 1971 | Grondwet van die Bantoe-tuislande, 1971 | <p>Die vervanging van artikel 35 deur die volgende artikel:</p> <p>„Ouditering van rekeninge van selfregerende gebied. 35. Tensy en totdat die wetgewende vergadering anders bepaal, word die rekenings van die Regering van 'n selfregerende gebied (met inbegrip van die rekenings van al die in artikel 12 bedoelde ondergeskikte administratiewe liggame en ander plaaslike instellings van 'n soortgelyke aard in die gebied, soos ooreengekom deur die Ouditeur-generaal en die betrokke Regering) en van alle ander statutêre liggame in die</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |

Act No. 66, 1975

## EXCHEQUER AND AUDIT ACT, 1975.

| No. and year       | Short title             | Extent of repeal or amendment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                    |                         | bodies in the territory, as well as those of all accounting officers and all persons entrusted with the receipt, custody or issue of public moneys, stamps, securities or stores, and the provisions of the Exchequer and Audit Act, 1975, and the regulations and instructions in terms of sections 38, 39, 40 and 51 thereof shall govern the administration and control of the Revenue Fund in so far as they can be applied and are not inconsistent with this Act: Provided that whenever in that Act or in any regulations or instructions made thereunder the authority or approval of Parliament, the Treasury, a Minister or the Secretary of a Department or any official is prescribed as necessary for any act, or whenever any function is to be performed, the relevant provision shall be construed as referring to the legislative assembly concerned or the appropriate Minister, secretary or official of the territory concerned." |
| Act No. 63 of 1973 | Finance Act, 1973 . . . | The repeal of section 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Act No. 84 of 1974 | Finance Act, 1974 . . . | The repeal of section 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

## SKATKIS- EN OUDITWET, 1975.

Wet No. 66, 1975

| No. en Jaar         | Kort titel              | Omvang van herroeping of wysiging                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                     |                         | <p>gebied, asook dié van alle rekenpligtige beamptes en van alle persone belas met die ontvangs, bewaring of besteding van openbare geld, seëls, sekuriteite of voorrade, deur die Ouditeur-generaal van die Republiek ondersoek, nagesien en geouditeer, en die bepalings van die Skatkis- en Ouditwet, 1975, en die regulasies, instruksies en voorskrifte ingevolge artikels 38, 39, 40 en 51 daarvan geld in verband met die administrasie en beheer van die Inkomstefonds vir sover dit toegepas kan word en nie met hierdie Wet onbestaanbaar is nie: Met dien verstande dat waar in bedoelde Wet of in daarkragtens uitgevaardigde regulasies, instruksies of voorskrifte die magtiging of goedkeuring van die Parlement, die Teksourie, 'n Minister of die Sekretaris van 'n Departement of 'n beampte voorgeskryf word as 'n vereiste vir 'n handeling, of wanneer 'n werksaamheid verrig moet word, die betrokke bepaling uitgelê word asof dit na die betrokke wetgewende vergadering of die gepaste Minister, Sekretaris of beampte van die betrokke gebied verwys."</p> |
| Wet No. 63 van 1973 | Finansiewet, 1973 . . . | Die herroeping van artikel 11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Wet No. 84 van 1974 | Finansiewet, 1974 . . . | Die herroeping van artikel 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |



