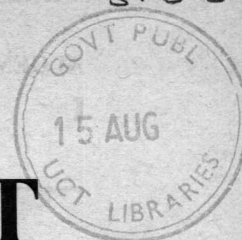




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STAATSKOERANT

VAN DIE REPUBLIEK VAN SUID-AFRIKA

REPUBLIC OF SOUTH AFRICA

GOVERNMENT GAZETTE

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No. 9351

KANTOOR VAN DIE EERSTE MINISTER

OFFICE OF THE PRIME MINISTER

No. 1679.

10 Augustus 1984

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

No. 100 van 1984: Skatkis- en Ouditwysigingswet, 1984.

No. 1679.

10 August 1984

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

No. 100 of 1984: Exchequer and Audit Amendment Act, 1984.

Wet No. 100, 1984

SKATKIS- EN OUDITWYSIGINGSWET, 1984

ALGEMENE VERDUIDELIKENDE NOTA:

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

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

WET

Tot wysiging van die Skatkis- en Ouditwet, 1975, ten einde die bedrag te verhoog van 'n boete wat nie as inkomste, vir sover dit nie betaal is nie, beskou word nie; die rekenings voor te skryf wat by die Grondwet van die Republiek van Suid-Afrika, 1983, ten opsigte van die Staatsinkomstefonds ingestel is in verband met die administrasie van aangeleenthede wat deur 'n lid van 'n Ministersraad geadminestreer word; voorsiening daarvoor te maak dat daardie rekenings, ten laste van die Staatsinkomsterekening, gekrediteer word met bedrae geld wat beskikbaar gestel is in verband met die uitvoering van bepalings van 'n wet wat kragtens artikel 26 van genoemde Grondwet van die Republiek van Suid-Afrika, 1983, aan 'n lid van 'n Ministersraad opgedra word; die bewilliging van geld ten laste van daardie rekenings, die voorlegging van begrotings of addisionele begrotings van uitgawes uit, en van beramings van verwagte inkomste ten bate van, daardie rekenings en die beheer oor die invordering van inkomste ten bate van, en die aanwending van geld uit, daardie rekenings te reël; die bedrag van gelde ten opsigte waarvan die Tesourie die terugbetaling, betaling of skenking kan goedkeur, te verhoog; en 'n sekere verouderde uitdrukking te skrap; en om vir bykomstige aangeleenthede voorsiening te maak.

(Engelse teks deur die Staatspresident geteken.)
(Goedgekeur op 12 Julie 1984.)

DAAR WORD BEPAAL deur die Staatspresident en die Volksraad van die Republiek van Suid-Afrika, soos volg:—

1. (1) Artikel 1 van die Skatkis- en Ouditwet, 1975 (hieronder die Hoofwet genoem), word hierby gewysig—

(a) deur in subartikel (1) die omskrywing van “addisionele begroting van uitgawes” deur die volgende omskrywing te vervang:

“‘addisionele begroting van uitgawes’ ’n begroting van addisionele uitgawes uit die Staatsinkomstefonds wat aan die Parlement of die betrokke Huis van die Parlement, na gelang van die omstandighede, 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;”;

(b) deur in subartikel (1) die omskrywing van “begroting van uitgawes” deur die volgende omskrywing te vervang:

“‘begroting van uitgawes’ ’n begroting van verwagte uitgawes uit die Staatsinkomstefonds aan die dienste van die Staat gedurende ’n boekjaar wat aan die Parlement of die betrokke Huis van die Parlement, na gelang van die omstandighede,

Wysiging van artikel 1 van Wet 66 van 1975, soos gewysig deur artikel 36 van Proklamasie 85 van 1979 en artikel 7 van Wet 21 van 1980.

EXCHEQUER AND AUDIT AMENDMENT ACT, 1984

Act No. 100, 1984

GENERAL EXPLANATORY NOTE:

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

 Words underlined with solid line indicate insertions in existing enactments.

ACT

To amend the Exchequer and Audit Act, 1975, so as to increase the amount of a fine which is not regarded as revenue in so far as it is not paid; to prescribe the accounts established by the Republic of South Africa Constitution Act, 1983, in respect of the State Revenue Fund in connection with the administration of matters which are administered by a member of a Ministers' Council; to make provision for those accounts to be credited, as a charge against the State Revenue Account, with sums of money made available in connection with the administration of provisions of a law which are, under section 26 of the said Republic of South Africa Constitution Act, 1983, assigned to a member of a Ministers' Council; to regulate the appropriation of moneys as a charge to those accounts, the submission of estimates or additional estimates of expenditure from, and of estimates of expected revenue to the credit of, those accounts and the control over the collection of revenue to the credit of, and the utilization of moneys from, those accounts; to increase the amount of moneys in respect of which the Treasury may approve the refund, payment or donation; and to delete a certain obsolete expression; and to provide for incidental matters.

(English text signed by the State President.)

(Assented to 12 July 1984.)

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

1. (1) Section 1 of the Exchequer and Audit Act, 1975 (hereinafter referred to as the principal Act), is hereby amended—
 - 5 (a) by the substitution in subsection (1) for the definition of "additional estimates of expenditure" of the following definition:

10 "additional estimates of expenditure" means the estimates of additional expenditure from the State Revenue Fund submitted to Parliament or the relevant House of Parliament, according to the circumstances, 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;";
 - 15 (b) by the substitution in subsection (1) for the definition of "appropriation Act" of the following definition:

20 "appropriation Act" means an Act by which the estimates or additional estimates of expenditure from the State Revenue Fund have been approved by Parliament or the relevant House of Parliament, according to the circumstances;";
 - (c) by the substitution in subsection (1) for the definition

Amendment of section 1 of Act 66 of 1975, as amended by section 36 of Proclamation 85 of 1979 and section 7 of Act 21 of 1980.

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voorgelê word, en ook 'n begroting van aanvul-
lende uitgawes aan sodanige dienste gedurende
daardie boekjaar ten opsigte waarvan dit nodig
geag word om voorsiening te maak nadat eersge-
noemde begroting aan die Parlement of die be- 5
trokke Huis van die Parlement, na gelang van die
omstandighede, voorgelê is, maar voordat dit goed-
gekeur is;”;

- (c) deur in subartikel (1) die omskrywing van “Be-
grotingswet” deur die volgende omskrywing te ver- 10
vang:

“‘Begrotingswet’ ’n Wet waarby ’n begroting of addi-
sionele begroting van uitgawes uit die Staatsin-
komstefonds deur die Parlement of die betrokke
Huis van die Parlement, na gelang van die omstan- 15
dighede, goedgekeur is;”;

- (d) deur in subartikel (1) na die omskrywing van “buite-
landse effekte” die volgende omskrywings in te voeg:

“‘die Grondwet’ die Grondwet van die Republiek van
Suid-Afrika, 1983 (Wet No. 110 van 1983); 20

‘die verantwoordelike Minister’, met betrekking tot ’n
aangeleentheid vir sover dit betrekking het of van
toepassing is op, of in verband staan met—

- (a) die Staatsinkomsterekening of ’n wet wat deur
’n Minister in artikel 20 (b) van die Grondwet 25
bedoel, geadministreer word, die Minister van
Finansies;

- (b) ’n Inkomsterekening in artikel 2 (1) (b) be-
doel wat ingestel is in verband met die admini-
strasie van aangeleenthede wat deur ’n lid van 30
’n Ministersraad geadministreer word of ’n
wet wat aldus geadministreer word, die lid van
daardie Ministersraad aan wie die administra-
sie van die finansiële sake van die betrokke
bevolkingsgroep opgedra is;”;

- (e) deur in subartikel (1) die omskrywing van “inkomste”
deur die volgende omskrywing te vervang:

“‘inkomste’ alle geld ontvang by wyse van belastinge,
heffings of regte, en alle toevallige en ander ont-
vangste van die Staat, uit watter bron ook al af- 40
komstig, waaroor die Parlement of die betrokke
Huis van die Parlement, na gelang van die omstan-
dighede, bewilligingsbevoegdheid besit, en ook
geld ingevolge die bepalinge van hierdie Wet ge-
leen, maar nie ook die bedrag van ’n boete van 45
hoogstens [twintig rand] R50 deur ’n geregshof
aan iemand opgelê, vir sover daardie bedrag nie
betaal is nie, en inkomste wat die [Spoorweg- en
Hawefonds] Suid-Afrikaanse Vervoerdienste, die
Poskantoorfonds en ’n provinsiale inkomstefonds 50
toeval;”;

- (f) deur in subartikel (1) die omskrywing van “Minister”
te skrap;

- (g) deur in subartikel (1) die omskrywing van “Staatsin-
komstefonds” deur die volgende omskrywing te ver- 55
vang:

“‘Staatsinkomstefonds’ die fonds [vermeld in] by arti-
kel [98] 81 van die Grondwet [van die Republiek
van Suid-Afrika, 1961 (Wet No. 32 van 1961)] in-
gestel;”;

- (h) deur in subartikel (1) die omskrywing van “Tesourie”
deur die volgende omskrywing te vervang:

“‘Tesourie’—
(a) behalwe in artikels 6 (1) (b), 8, 13 (3) (h), 23, 31,
32, 33, 34, 38 (1) (i), 39 (1) (c) en 42 (9) (c) (i) vir 65
sover dit betrekking het of van toepassing is op, of

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of "estimates of expenditure" of the following definition:

5 "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 or the relevant House of Parliament, according to the circumstances, 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 or the relevant House of Parliament, according to the circumstances, but before they have been approved;"

15 (d) by the deletion in subsection (1) of the definition of "Minister";

(e) by the deletion in subsection (1) of the definition of "responsible Minister";

20 (f) by the substitution in subsection (1) for the definition of "revenue" of the following definition:

25 "revenue" means all moneys received by way of taxes, imposts or [rates] duties and all casual and other receipts of the State, whatever the source, which may be appropriated by Parliament or the relevant House of Parliament, according to the circumstances, 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] R50 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] South African Transport Services, the Post Office Fund and a provincial revenue fund;"

30 (g) by the substitution in subsection (1) for the definition of "State Revenue Fund" of the following definition:

35 "State Revenue Fund" means the fund [mentioned in] established by section [98] 81 of the [Republic of South Africa] Constitution [Act, 1961 (Act No. 32 of 1961)];

40 (h) by the insertion in subsection (1) after the definition of "statutory body" of the following definitions:

"the Constitution" means the Republic of South Africa Constitution Act, 1983 (Act No. 110 of 1983);

45 "the responsible Minister", in relation to any matter in so far as it relates to, or is connected with—

(a) the State Revenue Account or any law administered by a Minister referred to in section 20 (b) of the Constitution, means the Minister of Finance;

50 (b) a Revenue Account referred to in section 2 (1) (b) established in connection with the administration of matters which are administered by a member of a Ministers' Council or any law which is so administered, means the member of such Ministers' Council to whom the administration of the financial affairs of the relevant population group has been assigned;"

55 (i) by the substitution in subsection (1) for the definition of "Treasury" of the following definition:

60 "Treasury" means—
(a) except in sections 6 (1) (b), 8, 13 (3) (h), 23, 31, 32, 33, 34, 38 (1) (i), 39 (1) (c) and 42 (9) (c) (i) in so far as they relate or apply to, or are connected with, a Revenue Account referred to in section 2 (1) (b) or any law which is administered by a member of a Ministers' Council, the central financial authority in the Public Service which is vested in

in verband staan met, 'n Inkomsterekening in artikel 2 (1) (b) bedoel of 'n wet wat deur 'n lid van 'n Ministersraad geadministreer word, 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 een of ander aangeleentheid uitgeoefen word deur die Minister van Finansies of 'n beamppte in daardie Departement wat, uit hoofde van die indeling van werk in daardie Departement, met daardie aangeleentheid handel;

(b) by die toepassing van die artikels in paragraaf (a) vermeld vir sover dit betrekking het of van toepassing is of in verband staan soos in daardie paragraaf beoog, die finansiële gesag met betrekking tot die finansiële sake van 'n bevolkingsgroep wat gesetel is in die Staatsdepartement waarin daardie finansiële sake geadministreer word, en wie se bevoegdhede met betrekking tot die een of ander aangeleentheid uitgeoefen word deur die lid van die Ministersraad wat aangestel is om daardie Staatsdepartement te administreer of 'n beamppte in daardie departement wat, uit hoofde van die indeling van werk in daardie departement, met daardie aangeleentheid handel;";

(i) deur in subartikel (1) die omskrywing van "verantwoordelike Minister" te skrap; en

(j) deur die volgende subartikel by te voeg:

"(4) 'n Verwysing in die een of ander wet na die Te-sourie, soos in subartikel (1) omskryf, word, behoudens die bepalings van artikel 26 van die Grondwet, soos deur artikel 98 daarvan toegepas, uitgelê asof artikel 1 van die Skatkis- en Ouditwysigingswet, 1984, nie aangeneem is nie."

Vervanging van artikel 2 van Wet 66 van 1975, soos vervang deur artikel 37 van Proklamasie 85 van 1979.

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

"Rekenings van Staatsinkomstefonds.

2. (1) Die Tesourie maak in sy boeke ten opsigte van die Staatsinkomstefonds voorsiening vir—

(a) die Staatsinkomsterekening by artikel 82 (1) (a) van die Grondwet ingestel; en

(b) elkeen van die rekenings by artikel 82 (1) (b) van die Grondwet ingestel in verband met die administrasie van aangeleenthede wat deur 'n lid van 'n Ministersraad geadministreer word, met die naam—

(i) in die geval van die Blankes, die Inkomsterekening vir Blanke Sake;

(ii) in die geval van die Indiërs, die Inkomsterekening vir Indiërsake; en

(iii) in die geval van die Kleurlinge, die Inkomsterekening vir Kleurlingsake,

wat gekrediteer word met alle inkomste wat hulle toeval ingevolge hierdie Wet of 'n ander wet, en waaruit alle uitgawes bestry en bedrae betaal word waarmee hulle ingevolge hierdie Wet of 'n ander wet belas word.

(2) Wanneer die uitvoering van 'n bepaling in 'n wet wat 'n bevoegdheid, plig of werksaamheid aan 'n lid van die Kabinet toewys, vir sover daardie bepaling op 'n bevolkingsgroep betrekking het, kragtens artikel 26 van die Grondwet opgedra word aan 'n lid van die Ministersraad waarvan die lede van daardie bevolkingsgroep lede is, word die betrokke Inkomsterekening in subartikel (1) (b) bedoel op die datum waarop die uitvoering aldus opgedra word of so gou

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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 of Finance or an officer in that Department who, by virtue of a division of work in that Department, deals with that matter;

(b) for the purposes of the sections mentioned in paragraph (a), in so far as they relate or apply or are connected as contemplated in that paragraph, the financial authority in relation to the financial affairs of a population group which is vested in the department of State in which those financial affairs are administered, and whose powers in relation to any matter are exercised by the member of the Ministers' Council appointed to administer that department of State or an officer in that department who, by virtue of a division of work in that department, deals with that matter;"; and

(j) by the addition of the following subsection:
 "(4) Any reference in any law to the Treasury, as defined in subsection (1), shall, subject to the provisions of section 26 of the Constitution, as applied by section 98 thereof, be construed as if section 1 of the Exchequer and Audit Amendment Act, 1984, had not been enacted."

2. The following section is hereby substituted for section 2 of the principal Act:

"Accounts of State Revenue Fund.
 2. (1) The Treasury shall make provision in its books in respect of the State Revenue Fund for—
 (a) the State Revenue Account established by section 82 (1) (a) of the Constitution; and
 (b) each of the accounts established by section 82 (1) (b) of the Constitution in connection with the administration of matters which are administered by a member of a Ministers' Council, to be called—
 (i) in the case of the Whites, the Revenue Account for White Affairs;
 (ii) in the case of the Indians, the Revenue Account for Indian Affairs; and
 (iii) in the case of the Coloureds, the Revenue Account for Coloured Affairs,
 which shall be credited with all revenue accruing to them in terms of this Act or any other law, and from which shall be defrayed all expenditure and be paid any amounts with which they are charged in terms of this Act or any other law.
 (2) When the administration of any provision in any law which entrusts to a member of the Cabinet any power, duty or function is, in so far as that provision relates to a population group, under section 26 of the Constitution assigned to a member of the Ministers' Council whose members are members of that population group, the relevant Revenue Account referred to in subsection (1) (b) shall be credited, as a charge against the State Revenue Ac-

Substitution of section 2 of Act 66 of 1975, as substituted by section 37 of Proclamation 85 of 1979.

doenlik na daardie datum, ten laste van die Staatsinkomsterekening gekrediteer met 'n bedrag geld wat die Minister van Finansies, na oorlegpleging met die betrokke lid van die Ministersraad, bepaal en wat die onbestede gedeelte van die bedrag geld verteenwoordig— 5

(a) wat ten opsigte van die boekjaar waarin daardie datum val deur die Parlement, ten laste van die Staatsinkomsterekening, by 'n Begrotingswet of 'n ander Wet vir die behoeftes van die Staat in verband met die uitvoering van daardie bepaling bewillig is; of 10

(b) ten opsigte waarvan 'n magtiging in daardie boekjaar ingevolge artikel 7 deur die Minister van Finansies vir daardie behoeftes verleen is, asof daardie bedrag geld vir daardie behoeftes aldus bewillig is, of, behoudens die bepaling van subartikel (3), asof 'n magtiging vir daardie behoeftes ten opsigte van daardie bedrag geld aldus verleen is, tensy 'n bedrag geld deur die Huis van die Parlement waarvan die lede van dieselfde bevolkingsgroep as daardie lid van die Ministersraad is vir daardie behoeftes aldus bewillig word, of 'n magtiging ingevolge artikel 7 aldus deur die lid van daardie Ministersraad aan wie die administrasie van die finansiële sake van daardie bevolkingsgroep opgedra is aldus verleen word. 15 20 25

(3) By die berekening van die totale bedrag in die voorbehoudsbepaling by artikel 7 (1) bedoel, word die bedrag geld ten opsigte waarvan 'n magtiging verleen is soos in subartikel (2) (b) beoog, nie in aanmerking geneem nie.”. 30

Wysiging van artikel 4 van Wet 66 van 1975, soos gewysig deur artikel 38 van Proklamasie 85 van 1979 en artikel 12 van Wet 93 van 1983.

3. Artikel 4 van die Hoofwet word hierby gewysig—

(a) deur subartikel (1) deur die volgende subartikel te vervang: 35

“(1) Die geld in die Staatsinkomstefonds word—

(a) in die geval van geld waarmee die Staatsinkomsterekening gekrediteer is, deur die Parlement; en 40

(b) in die geval van geld waarmee 'n Inkomsterekening in artikel 2 (1) (b) bedoel wat ingestel is in verband met die administrasie van aangeleenthede wat deur 'n lid van 'n Ministersraad geadminestreer word, gekrediteer is, deur die Huis van die Parlement waarvan die lede van dieselfde bevolkingsgroep as daardie lid is, 45

ten laste van die betrokke inkomsterekening, by 'n Begrotingswet of 'n 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 of die betrokke Huis van die Parlement, na gelang die omstandighede vereis, behoudens die bepaling van subartikel 50

(2) by 'n gedeeltelike Begrotingswet 'n bedrag geld wat vir 'n gedeelte van dié behoeftes nodig is, uit die Staatsinkomstefonds aldus 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.”; 55 60

(b) deur subartikel (3) deur die volgende subartikel te vervang:

“(3) (a) Die Minister van Finansies—

(i) moet vir iedere boekjaar, in die vorm wat hy bepaal, 'n begroting van uitgawes wat uit die 65

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count, on the date on which such administration is so assigned or as soon as possible after that date, with a sum of money determined by the Minister of Finance after consultation with the relevant member of the Ministers' Council, and which shall represent the unexpended portion of the sum of money—

(a) appropriated by Parliament, as a charge against the State Revenue Account, by an appropriation or other Act for the requirements of the State in connection with the administration of that provision in respect of the financial year in which that date falls; or

(b) in respect of which an authority was, in terms of section 7, granted by the Minister of Finance for those requirements during that financial year,

as if that sum of money were so appropriated for those requirements, or, subject to the provisions of subsection (3), as if an authority were so granted in respect of that sum of money for those requirements, unless a sum of money is so appropriated by the House of Parliament whose members are of the same population group as that member of the Ministers' Council for those requirements, or an authority is, in terms of section 7, so granted by the member of that Ministers' Council to whom the administration of the financial affairs of that population group has been assigned.

(3) In calculating the total amount referred to in the proviso to section 7 (1) the sum of money in respect of which an authority has been granted as contemplated in subsection (2) (b) shall not be taken into account.”

3. Section 4 of the principal Act is hereby amended—

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

“(1) The moneys in the State Revenue Fund shall be appropriated—

(a) in the case of moneys with which the State Revenue Account has been credited, by Parliament; and

(b) in the case of moneys with which a Revenue Account referred to in section 2 (1) (b) established in connection with the administration of matters which are administered by a member of a Ministers' Council has been credited, by the House of Parliament whose members are of the same population group as that member,

as a charge against the relevant revenue account 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 or the relevant House of Parliament, as the circumstances may require, may, subject to the provisions of subsection (2), by a part appropriation Act, so 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 at 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.”;

(b) by the substitution for subsection (3) of the following subsection:

“(3) (a) The Minister of Finance—

(i) shall for every financial year, in a form determined by him, submit to Parliament an esti-

Amendment of section 4 of Act 66 of 1975, as amended by section 38 of Proclamation 85 of 1979 and section 12 of Act 93 of 1983.

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[Staatsinkomstefonds] Staatsinkomsterekening bestry moet word, en 'n beraming van verwagte inkomste waarmee daardie rekening in daardie boekjaar gekrediteer moet word, aan die Parlement voorlê; en

(ii) kan 'n addisionele begroting van uitgawes wat aldus bestry moet word, aldus aan die Parlement voorlê.

(b) Die lid van 'n Ministersraad aan wie die administrasie van die finansiële sake van 'n bevolkingsgroep opgedra is—

(i) moet vir iedere boekjaar, in die vorm wat die Minister van Finansies bepaal, 'n begroting van uitgawes wat uit die betrokke Inkomsterekening in artikel 2 (1) (b) bedoel, bestry moet word, en 'n beraming van verwagte inkomste waarmee daardie rekening in daardie boekjaar gekrediteer moet word, aan die Huis van die Parlement waarvan die lede van dieselfde bevolkingsgroep as daardie lid is, voorlê; en

(ii) kan 'n addisionele begroting van uitgawes wat aldus bestry moet word, aldus aan die betrokke Huis van die Parlement voorlê; en

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

“(4) Wanneer 'n Inkomsterekening in artikel 2 (1)

(b) bedoel met 'n bedrag geld gekrediteer word soos in artikel 2 (2) beoog, word—

(a) in die geval van die bedrag geld in artikel 2 (2) (a) bedoel, daardie bedrag geld, vir die doeleindes van die bepalings van hierdie Wet, geag ten opsigte van die betrokke boekjaar deur die betrokke Huis van die Parlement, ten laste van daardie Inkomsterekening, vir die behoeftes van die Staat in verband met die uitvoering van die betrokke bepaling bewillig te gewees het; of

(b) in die geval van 'n bedrag geld ten opsigte waarvan 'n magtiging verleen is soos in artikel 2 (2) (b) bedoel, daardie magtiging, vir die doeleindes van die bepalings van hierdie Wet, geag in daardie boekjaar ingevolge artikel 7 deur die betrokke lid van die Ministersraad vir daardie behoeftes verleen te gewees het.”

Wysiging van artikel 8 van Wet 66 van 1975, soos gewysig deur artikel 9 van Wet 111 van 1977.

4. Artikel 8 van die Hoofwet word hierby gewysig deur subartikel (1) deur die volgende subartikel te vervang:

“(1) Ondanks andersluidende bepalings van die een of ander wet, met inbegrip van 'n wet waarby geld vir die een of ander statutêre liggaam, fonds of rekening **[deur die Parlement]** bewillig word, word die bewilliging by 'n Begrotingswet, of 'n magtiging verleen ingevolge artikel 7, 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.”

5. Artikel 9 van die Hoofwet word hierby gewysig deur die volgende paragraaf by subartikel (3) te voeg, terwyl die bestaande subartikel paragraaf (a) word:

“(b) Die Tesourie kan die verlening van kredits bedoel in paragraaf (a) beperk tot die bedrae wat volgens sy oordeel benodig is vir lopende betalings ten opsigte van die diens of doel waarvoor dit aangewend mag word.”

Wysiging van artikel 9 van Wet 66 van 1975, soos gewysig deur artikel 18 van Wet 100 van 1980 en artikel 8 van Wet 100 van 1981.

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5 mate of expenditure to be defrayed from the State Revenue **[Fund]** Account, and an estimate of expected revenue with which that account is required to be credited during that financial year; and

 (ii) may so submit to Parliament an additional estimate of expenditure to be so defrayed.

10 (b) The member of a Ministers' Council to whom the administration of the financial affairs of a population group has been assigned—

 (i) shall for every financial year, in a form to be determined by the Minister of Finance, submit to the House of Parliament whose members are of the same population group as that member an estimate of expenditure to be defrayed from the relevant Revenue Account referred to in section 2 (1) (b), and an estimate of expected revenue with which that account is required to be credited during that financial year; and

20 (ii) may so submit to the relevant House of Parliament an additional estimate of expenditure to be so defrayed.”; and

25 (c) by the substitution for subsection (4) of the following subsection:

 “(4) When a Revenue Account referred to in section 2 (1) (b) is credited with a sum of money as contemplated in section 2 (2)—

30 (a) in the case of the sum of money referred to in section 2 (2) (a), that sum of money shall, for the purposes of the provisions of this Act, be deemed to have been appropriated by the relevant House of Parliament, as a charge against that Revenue Account, for the requirements of the State in connection with the administration of the provision in question in respect of the financial year in question; or

35 (b) in the case of a sum of money in respect of which an authority has been granted as referred to in section 2 (2) (b), that authority shall, for the purposes of the provisions of this Act, be deemed to have been granted for those requirements by the relevant member of the Ministers' Council in terms of section 7 during that financial year.”.

45 4. Section 8 of the principal Act is hereby amended by the substitution for subsection (1) of the following subsection:

 “(1) Notwithstanding anything to the contrary contained in any law, including any law whereby money is appropriated **[by Parliament]** for any statutory body, fund or account, 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.”.

Amendment of section 8 of Act 66 of 1975, as amended by section 9 of Act 111 of 1977.

5 5. Section 9 of the principal Act is hereby amended by the addition to subsection (3) of the following paragraph, the existing subsection becoming paragraph (a):

65 “(b) The Treasury may limit the granting of credits referred to in paragraph (a) to the amounts which, in its opinion, are required for current payments in respect of the service or purpose for which it may be utilized.”.

Amendment of section 9 of Act 66 of 1975, as amended by section 18 of Act 100 of 1980 and section 8 of Act 100 of 1981.

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Wysiging van
artikel 11A van
Wet 66 van 1975,
soos ingevoeg
deur artikel 11 van
Wet 94 van 1978.

6. Artikel 11A van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang:

“(3) **[Enige]** Die betrokke rekening van die Staatsinkomstefonds, word met enige wins aan die einde van ’n boekjaar **[word in die Staatsinkomsterekening inbetaal]** ge- 5
krediteer en enige verlies word uit bewilligde geld goedgemaak.”.

Wysiging van
artikel 13 van
Wet 66 van 1975,
soos gewysig
deur artikel 10 van
Wet 111 van 1977,
artikel 9 van
Wet 21 van 1980
en artikel 9 van
Wet 100 van 1981.

7. Artikel 13 van die Hoofwet word hierby gewysig—

(a) deur paragraaf (b) van subartikel (3) deur die volgende paragraaf te vervang: 10

“(b) die **[Staatsinkomsterekening]** rekenings van die Staatsinkomstefonds”; en

(b) deur paragraaf (f) van subartikel (3) deur die volgende paragraaf te vervang:

“(f) die rente en dividende in die **[Staatsinkomstere-** 15
kening] rekenings van die Staatsinkomstefonds ontvang en die rente **[daaruit]** op die Staatskuld betaal;”.

Wysiging van
artikel 19 van
Wet 66 van 1975.

8. Artikel 19 van die Hoofwet word hierby gewysig deur subartikel (3) deur die volgende subartikel te vervang: 20

“(3) **[Behoudens die bepalings van artikel 101 van die Grondwet van die Republiek van Suid-Afrika, 1961 (Wet No. 32 van 1961), is]** Enige bedrag wat geleen is ingevolge ’n bevoegdheid by hierdie Wet verleen, en die rente daarop, is ’n las teen en betaalbaar uit die inkomste en bates van 25
die Republiek.”.

Wysiging van
artikel 31 van
Wet 66 van 1975.

9. Artikel 31 van die Hoofwet word hierby gewysig—

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

“(a) leiding te gee in, en beheer uit te oefen oor, **[die** 30
finansiële administrasie en voorrade-administrasie in die Staatsdiens] Staatsgeld en ander Staatsgoed ten einde die sistematiese en ordelike bestuur daarvan te bewerkstellig en doeltreffendheid en besuiniging by die aanwending **[van Staatsgeld en** 35
van ander Staatsgoed] daarvan te bevorder;”;

(b) deur paragraaf (k) van subartikel (1) deur die volgende paragraaf te vervang:

“(k) stelsels vir die beheer oor, en bestuur van, **[finan-** 40
siële aangeleenthede en voorrade en vir die hante-
ring van roerende Staatsgoed in die Staatsdiens] Staatsgeld en ander Staatsgoed te ondersoek en te inspekteer;”;

(c) deur die voorbehoudsbepalings by subartikel (1) deur die volgende voorbehoudsbepalings te vervang: 45

“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, **[tienduisend rand]** R25 000 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 of die betrokke Huis van 50
die Parlement; na die omstandighede vereis, 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 be- 60
trokke bedrag regverdig, hy sodanige terugbetaling tot hoogstens **[tienduisend rand]** R25 000 as ’n las teen die betrokke begrotingspos kan goedkeur.”.

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6. Section 11A of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

Amendment of section 11A of Act 66 of 1975, as inserted by section 11 of Act 94 of 1978.

- 5 “(3) **[Any]** The relevant account of the State Revenue Fund shall be credited with any profit at the end of a financial year **[shall be paid into the State Revenue Account]** and any loss shall be made good from appropriated moneys.”.

7. Section 13 of the principal Act is hereby amended—

Amendment of section 13 of Act 66 of 1975, as amended by section 10 of Act 111 of 1977, section 9 of Act 21 of 1980 and section 9 of Act 100 of 1981.

- 10 (a) by the substitution for paragraph (b) of subsection (3) of the following paragraph:
 “(b) the **[State Revenue Account]** accounts of the State Revenue Fund;” and
 (b) by the substitution for paragraph (f) of subsection (3) of the following paragraph:
 “(f) the interest and dividends received in the **[State Revenue Account]** accounts of the State Revenue Fund and the interest paid **[therefrom]** on the State debt;”.

8. Section 19 of the principal Act is hereby amended by the substitution for subsection (3) of the following subsection:

Amendment of section 19 of Act 66 of 1975.

- 20 “(3) Any amount borrowed in terms of a power conferred by this Act and the interest thereon shall **[subject to the provisions 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.”.

25 9. Section 31 of the principal Act is hereby amended—

Amendment of section 31 of Act 66 of 1975.

- 30 (a) by the substitution for paragraph (a) of subsection (1) of the following paragraph:
 “(a) give guidance in, and exercise control over, **[the financial and stores administration in the Public Service]** State moneys and other State property 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]** thereof;”;
 (b) by the substitution for paragraph (k) of subsection (1) of the following paragraph:
 “(k) investigate and inspect systems for the control over, and administration of, **[financial matters and stores and for the handling of movable State property in the Public Service]** State moneys and other State property;” and
 (c) by the substitution for the provisos to subsection (1) of the following provisos:
 “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]** R25 000 or relates to a tax, **[tariff]** customs 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 or the relevant House of Parliament, as the circumstances may require: Provided further that if, in the opinion of the Treasury, the circumstances connected with the payment of any such tax, **[tariff]** customs 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]** R25 000, as a charge against the vote concerned.”.

Wet No. 100, 1984

SKATKIS- EN OUDITWYSIGINGSWET, 1984

Wysiging van
artikel 36 van
Wet 66 van 1975,
soos gewysig deur
artikel 14 van
Wet 94 van 1978.

10. Artikel 36 van die Hoofwet word hierby gewysig—

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

“(1) Wanneer ’n wet vereis dat ’n Minister iets in of na oorleg met of met die instemming van die **[Minister van Finansies]** verantwoordelike Minister 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.”; en

- (b) deur subartikel (2) deur die volgende subartikel te vervang:

“(2) Die verantwoordelike 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 Wet 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 beamppte in die **[Departement van Finansies]** Staatsdepartement waarin die bepalinge van hierdie Wet of bedoelde ander wet deur hom geadministreer word, delegeer, maar word nie daardeur van ’n aldus gedelegeerde bevoegdheid of werksaamheid ontdoen nie, en kan ’n besluit van so ’n beamppte uit hoofde van so ’n delegasie wysig of intrek.”.

Wysiging van
artikel 45 van
Wet 66 van 1975,
soos gewysig
deur artikel 18 van
Wet 101 van 1979.

11. Artikel 45 van die Hoofwet word hierby gewysig—

- (a) deur die woorde wat op paragraaf (d) van subartikel (1) volg deur die volgende woorde te vervang:

“en elkeen van genoemde Ministers moet die rekenings en verslag wat aan hom deurgestuur is, binne sewe dae nadat hy hulle ontvang het, aan **[beide Huise van]** die Parlement of die betrokke Huis van die Parlement, na gelang die omstandighede vereis, 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]** verantwoordelike Minister kan deurstuur vir voorlegging aan **[beide Huise van]** die Parlement of die betrokke Huis van die Parlement, na gelang die omstandighede vereis, binne dieselfde tydperk.”;

- (b) deur in subartikel (1A) die woorde “Eerste Minister” deur die woord “Staatspresident” te vervang; en

- (c) deur subartikel (2) deur die volgende subartikel te vervang:

“(2) As ’n Minister nie ’n verslag deur die Ouditeur-generaal ingevolge hierdie artikel binne die voorgeskrewe tydperk aan **[beide Huise van]** die Parlement of die betrokke Huis van die Parlement, na gelang die omstandighede vereis, laat voorlê nie, moet die Ouditeur-generaal onverwyld afskrifte van dié verslag aan die **[President van die Senaat en die]** Speaker van die **[Volksraad]** Parlement deurstuur, wat die **[President en die]** Speaker aan **[onderskeidelik]** die **[Senaat en die Volksraad]** Parlement of die betrokke Huis van die Parlement, na gelang die omstandighede vereis, moet voorlê.”.

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Act No. 100, 1984

10. Section 36 of the principal Act is hereby amended—

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

Amendment of
section 36 of
Act 66 of 1975,
as amended by
section 14 of
Act 94 of 1978.

5 “(1) Whenever a law requires a Minister to do any-
thing in or after consultation with or with the concu-
rence of the **[Minister of Finance]** responsible Minister
such requirement shall, unless one of the Ministers con-
cerned has otherwise directed, be deemed to have been
10 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.”; and

- (b) by the substitution for subsection (2) of the following subsection:

15 “(2) Except in a case to which subsection (1) applies,
the responsible Minister may delegate to an officer in
the **[Department of Finance]** department of State in
which the provisions of this Act or any other law are
administered by him, any power or function conferred
20 on or assigned to him by this Act or **[any]** such 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
25 (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.”.

30 11. Section 45 of the principal Act is hereby amended—

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

Amendment of
section 45 of
Act 66 of 1975,
as amended by
section 18 of
Act 101 of 1979.

35 “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 or the relevant House of Parliament, as the
circumstances may require, if Parliament is then in ses-
sion or, if Parliament is not then in session, within se-
ven days after the commencement of its next ensuing
40 session: Provided that the Auditor-General may at any
time, if he considers it desirable, transmit a special re-
port on any matter connected with his powers and du-
ties under this or any other Act to the responsible Min-
ister **[concerned]** for presentation to **[both Houses of]**
45 Parliament or the relevant House of Parliament, as the
circumstances may require, if Parliament is then in session

- (b) by the substitution in subsection (1A) for the words
“Prime Minister” of the words “State President”; and

- (c) by the substitution for subsection (2) of the following
50 subsection:

“ (2) If a Minister does not within the prescribed
period cause to be presented to **[both Houses of]** Parlia-
ment or the relevant House of Parliament, as the cir-
cumstances may require, a report by the Auditor-Gen-
55 eral 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]** Parliament, which the **[President and the]**
Speaker shall present to **[the Senate and the House of
60 Assembly, respectively]** Parliament or the relevant
House of Parliament, as the circumstances may re-
quire.”.

Wet No. 100, 1984

SKATKIS- EN OUDITWYSIGINGSWET, 1984

Vervanging van sekere uitdrukkinge, en invoeging van sekere woorde na sekere uitdrukkinge, in Wet 66 van 1975.

Kort titel en inwerkingtreding.

12. Behoudens die bepalings van hierdie Wet word die Hoofwet hierby gewysig—

- (a) deur die uitdrukking “die Minister”, oral waar dit in artikels 5 (3), 6, 7, 31 (1) (g), 34 (6) en (7), 37, 45 (1) (a) en (d) en 46 voorkom, deur die uitdrukking “die verantwoordelike Minister” te vervang;
- (b) deur na die woord “Minister”, oral waar dit in artikels 13 (6), 16 (1), 17, 18 (1), (2) en (7), 19 (1), (2) en (4), 21 (1), 22 (1), 26 (1), (2), (3), (4) en (6), 30A (3) (behalwe waar die woord met betrekking tot die Minister 10 van Samewerking en Ontwikkeling gebruik word), 35 (3), 38 (1) en (3) en 45 (1A) voorkom, die woorde “van Finansies” in te voeg; en
- (c) deur na die woord “Parlement”, oral waar dit in artikels 7 (1) (a) en (b) (i), 11A (2) (a), 33 (2) en 47 (d) 15 voorkom, die woorde “of die betrokke Huis van die Parlement, na gelang die omstandighede vereis,” in te voeg.

13. Hierdie Wet heet die Skatkis- en Ouditwysigingswet, 1984, en tree in werking op die datum waarop artikel 26 van die 20 Grondwet van die Republiek van Suid-Afrika, 1983 (Wet No. 110 van 1983), in werking tree.

EXCHEQUER AND AUDIT AMENDMENT ACT, 1984

Act No. 100, 1984

12. Subject to the provisions of this Act, the principal Act is hereby amended—
- 5 (a) by the substitution for the expression "the Minister", wherever it occurs in sections 5 (3), 6, 7, 31 (1) (g), 34 (6) and (7), 37, 45 (1) (a) and (d) and 46, of the expression "the responsible Minister";
- 10 (b) by the insertion after the word "Minister", wherever it occurs in sections 13 (6), 16 (1), 17, 18 (1), (2) and (7), 19 (1), (2) and (4), 21 (1), 22 (1), 26 (1), (2), (3), (4) and (6), 30A (3) (except where the word is used in relation to the Minister of Co-operation and Development), 35 (3), 38 (1) and (3) and 45 (1A), of the words "of Finance"; and
- 15 (c) by the insertion after the word "Parliament", wherever it occurs in sections 7 (1) (a) and (b) (i), 11A (2) (a), 33 (2) and 47 (d), of the words "or the relevant House of Parliament, as the circumstances may require,".
13. This Act shall be called the Exchequer and Audit Amendment Act, 1984, and shall come into operation on the date upon
20 which section 26 of the Republic of South Africa Constitution Act, 1983 (Act No. 110 of 1983), comes into operation.

Substitution
of certain
expressions,
and insertion
of certain
words after
certain
expressions, in
Act 66 of 1975.

Short title and
commencement.