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GOEWERMENSKENNISGEWINGS.

DEPARTEMENT VAN FINANSIES.

No. R. 98.]

[26 Januarie 1962.]

WET OP PENSIOENFONDSE, 1956.

Die Staatspresident het kragtens die bevoegdheid hom verleen by artikel *ses-en-dertig* van die Wet op Pensioenfondse, 1956 (Wet No. 24 van 1956), soos gewysig, die volgende regulasies gemaak ter vervanging van die regulasies afgekondig by Goewermenskennisgewing No. 1720 van 8 November 1957:—

REGULASIES.

WET OP PENSIOENFONDSE, 1956.

In hierdie regulasies beteken—

- „Wet” die Wet op Pensioenfondse, 1956, soos gewysig, en alle uitdrukkings wat hierin gebesig en in die Wet omskryf word; het dieselfde betekenis as wat in die Wet aan hulle geheg word;
- „buitelandse fonds” ’n fonds wat in artikel *twee* (2) van die Wet bedoel word;
- „persoon wat die besigheid van die fonds bestuur” ook die komitee, bestuurskomitee, raad van trustees of soortgelyke liggaam wat die fonds bestuur;
- „hoofbeampste” die uitvoerende hoofbeampste wat in artikel *agt* van die Wet genoem word en wat ’n lid van die liggaam wat die fonds bestuur, mag wees;
- „privaat geadministreerde fonds” ’n ander fonds as die fondse wat in artikels *twee* (1), *twee* (2), *twee* (3) (a) (i) en *twee* (3) (a) (ii) van die Wet bedoel word;
- „staatsbeheerde fonds” ’n fonds wat in artikel *twee* (3) (a) (i) van die Wet bedoel word;
- „onderskrewe fonds” ’n fonds wat in artikel *twee* (3) (a) (ii) van die Wet bedoel word.

DEEL I.

WYSE WAAROP EN TYDPERK WAARBINNE APPELLE BY DIE MINISTER INGEVOLGE ARTIKEL DRIE VOORTGESIT MOET WORD.

1. Elke pensioenfonds of persoon wat kragtens artikel *drie* (3) van die Wet by die Minister wil appelleer teen ’n beslissing van die Registrateur, moet binne een maand na die bekendmaking van die betrokke beslissing ’n skriftelike kennisgewing van appell by die Registrateur indien wat duidelik die beslissing waarteen geappelleer word en

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GOVERNMENT NOTICES.

DEPARTMENT OF FINANCE.

No. R. 98.]

[26 January 1962.]

PENSION FUNDS ACT, 1956.

The State President has, under the powers vested in him by section *thirty-six* of the Pension Funds Act, 1956 (Act No. 24 of 1956), as amended, made the following regulations in substitution for the regulations published by Government Notice No. 1720, dated 8th November, 1957:—

REGULATIONS.

PENSION FUNDS ACT, 1956.

In these regulations—

- “Act” means the Pension Funds Act, 1956, as amended, and all terms employed herein which have been defined in the Act shall bear the meanings assigned to them in the Act;
- “foreign fund” means a fund referred to in section *two* (2) of the Act;
- “person managing the business of the fund” includes the committee, committee of management, board of trustees or like body administering the fund;
- “principal officer” means the principal executive officer referred to in section eight of the Act who may be a member of the body administering the fund;
- “privately administered fund” means a fund other than the funds referred to in sections *two* (1), *two* (2), *two* (3) (a) (i) and *two* (3) (a) (ii) of the Act;
- “state-controlled fund” means a fund referred to in section *two* (3) (a) (i) of the Act;
- “underwritten fund” means a fund referred to in section *two* (3) (a) (ii) of the Act.

PART I.

MANNER IN WHICH AND TIME WITHIN WHICH APPEALS TO THE MINISTER ARE TO BE PROSECUTED UNDER SECTION THREE.

1. Every pension fund or person desiring to appeal to the Minister, in terms of section *three* (3) of the Act from any decision of the Registrar, shall within one month after the pronouncement of the decision at issue, lodge a written notice of appeal with the Registrar, which shall clearly

die gronde vir die appèl moet uiteensit. Sodanige kennisgewing van appèl moet deur die uitvoerende hoofbeampte van die fonds (indien die appèl op versoek van 'n pensioenfonds aangeteken word) of in die geval van 'n appèl deur 'n individu of vennootskap, deur die individu of deur een van die vennote, na gelang van die geval, of deur sy behoorlik gemagtigde verteenwoordiger onderteken wees. In die geval van 'n appèl deur enige persoon wat nie 'n natuurlike persoon is nie, moet die kennisgewing van appèl as volg namens sodanige persoon onderteken word, te wete—

- (a) indien sodanige persoon 'n komitee van individue is, deur die persoon wat dan aan die hoof van die komitee is;
- (b) indien sodanige persoon 'n vereniging van persone is, deur die individu wat dan aan die hoof is van die raad van direkteure of ander komitee wat sodanige vereniging beheer.

2. By ontvangs van die kennisgewing van appèl in regulasie 1 genoem, moet die Registrateur 'n opgawe van die redes vir sy beslissing opstel. Die Registrateur moet 'n afskrif van die opgawe per geregistreerde pos aan die appellant stuur en die appellant versoek om binne 30 dae na afsending van die opgawe, of binne 'n verdere tydperk wat die Registrateur op aansoek vòór die verstryking van genoemde 30 dae goedkeur, skriftelik te verklaar of hy van voorneme is om met sy appèl voort te gaan al dan nie.

3. Indien die appellant verklaar dat hy nie van voorneme is om met sy appèl voort te gaan nie of indien hy die Registrateur nie binne die tydperk in regulasie 2 voorgeskryf van 'n antwoord voorsien nie, vervel die appèl outomaties.

4. Indien die appellant binne die tydperk in regulasie 2 voorgeskryf, verklaar dat hy van voorneme is om met sy appèl voort te gaan, moet hy tesame met sy verklaring 'n antwoord op die opgawe in regulasie 2 genoem, by die Registrateur indien.

5. By ontvangs van die appellant se verklaring en antwoord moet die Registrateur so gou doenlik aan die Minister die volgende deurstuur:—

- (a) die kennisgewing van appèl in regulasie 1 genoem;
- (b) die opgawe deur hom opgestel en in regulasie 2 genoem;
- (c) die verklaring en antwoord in regulasie 4 genoem; en
- (d) alle ander dokumente wat ter sake is.

6. Die Minister kan die appellant of die Registrateur versoek om hom skriftelik te voorsien van enige verdere of ander inligting wat hy nodig mag ag vir 'n regverdigde beslissing van die appèl.

7. By ontvangs van die Minister se bekendmaking van sy beslissing oor die appèl, moet die Registrateur onmiddellik die beslissing per geregistreerde pos aan die appellant meedeel.

DEEL II.

DOKUMENTE EN BESONDERHEDE WAT VERSTREK MOET WORD WANNEER AANSOEK OM REGISTRASIE KRAGTENS ARTIKEL VIER GEDOEN WORD.

PRIVAAT GEADMINISTREERDE FONDSE.

8. Elke aansoek om registrasie van 'n privaat geadministreerde fonds moet bestaan uit 'n brief wat deur die persoon wat dan die besigheid van die fonds bestuur of wat namens die werkgewer wat aan die fonds deelneem, onderteken is, waarin—

- (i) om registrasie van die fonds aansoek gedoen word;
- (ii) die volle naam van die fonds aangegee word;
- (iii) die volle adres van die geregistreerde kantoor van die fonds (wat nie net 'n posbusnommer moet wees nie) verstrekkend word; en
- (iv) die naam van die persoon verstrekkend word wat dan die fonds administreer of wat by registrasie van die fonds dit sal administreer of wat dan aan die hoof staan van die liggaam wat die fonds administreer;

set out the decision it is desired to appeal from and the grounds for the appeal. Such notice of appeal shall be signed by the principal executive officer of the fund (if the appeal is at the instance of a pension fund) or in the case of an appeal by an individual or partnership, by the individual or by one of the partners, as the case may be, or by his duly authorized representative. In the case of an appeal by any person who is not a natural person the notice of appeal shall be signed on behalf of such person as follows, that is to say—

- (a) if such person is a committee of individuals, by the person for the time being at the head of the committee;
- (b) if such person is an association of persons, by the individual who is for the time being at the head of the board of directors or other committee controlling such association.

2. Upon receipt of the notice of appeal mentioned in regulation 1 the Registrar shall prepare a statement of the reasons for his decision. The Registrar shall despatch a copy of the statement to the appellant by registered post, and require the appellant to declare, in writing, within 30 days of the despatch of the statement, or within such further period as the Registrar may upon application before the expiry of the said 30 days, approve, whether he proposes to continue with his appeal or not.

3. If the appellant declares that he does not propose to continue with his appeal or if he does not furnish the Registrar with a reply within the period prescribed in regulation 2, the appeal shall automatically lapse.

4. If the appellant declares, within the period prescribed in regulation 2, his intention to continue with his appeal, he shall with his declaration lodge with the Registrar a reply to the statement mentioned in regulation 2.

5. Upon receipt of the appellant's declaration and reply the Registrar shall as soon as may be transmit to the Minister—

- (a) the notice of appeal mentioned in regulation 1;
- (b) the statement prepared by him and mentioned in regulation 2;
- (c) the declaration and reply mentioned in regulation 4; and
- (d) all other relevant documents.

6. The Minister may require the appellant or the Registrar to furnish him, in writing, with any further or other information which he may consider necessary for a just decision on the appeal.

7. Upon receipt of the Minister's notification of his decision on the appeal the Registrar shall immediately communicate that decision to the appellant by registered post.

PART II.

DOCUMENTS AND PARTICULARS TO BE FURNISHED WHEN APPLYING FOR REGISTRATION UNDER SECTION FOUR.

PRIVATELY ADMINISTERED FUNDS.

8. Every application for registration of a privately administered fund shall consist of a letter signed by the person managing the business of the fund for the time being or on behalf of the employer participating in the fund, in which—

- (i) is applied for registration of the fund;
- (ii) is reflected the full title of the fund;
- (iii) is given the full address (which must not only be a post-office box number) of the registered office of the fund; and
- (iv) is given the name of the person for the time being, or who will upon registration of the fund be, administering the fund or for the time being at the head of the body administering the fund;

en moet vergesel gaan van—

- (a) twee afskrifte van die statute van die fonds behoorlik deur die applikant gesertifiseer, soos in regulasie 18 verduidelik, as synde die statute wat van krag sal word op die datum van registrasie van die fonds of die datum waarop die fonds in werking sal tree, naamlik die laatste datum van die twee. Indien onderlinge hulpverenigingbesigheid, soos in artikel een (1) (xiii) van die Wet beoog, deur die fonds gedryf sal word, moet die statute wat op dié onderlinge hulpverenigingbesigheid van toepassing is, ook ingedien word indien dit nie deel uitmaak van die statute van die pensioenfonds nie;
- (b) twee afskrifte van 'n sertifikaat deur 'n waardeerder aangaande die gesondheid van die statute uit 'n geldelike oogpunt. Die naam, adres en professionele kwalifikasies en ondervinding van die waardeerder moet in die sertifikaat aangetoon word. As die fonds nie van 'n waardeerder gebruik gemaak het nie, of as finansiële metodes deur die fonds toegepas sal word wat periodieke ondersoek deur 'n waardeerder onnodig sal maak, moet ander inligting aangaande die gesondheid van die statute uit 'n geldelike oogpunt waaroor die applikant mag beskik, asook 'n verduideliking waarom 'n sertifikaat deur 'n waardeerder nie beskikbaar is nie, verstrek word;
- (c) twee afskrifte van 'n dokument (soos byvoorbeeld 'n uittreksel uit die akte van oprigting van die deelnemende maatskappy en 'n afskrif van die besluit van die direkteure, ens.) om die magtiging waarkragens die fonds ingestel is, aan te toon. Indien geen sodanige magtiging bestaan nie, moet hierdie feit duidelik gemeld word;
- (d) die voorgeskrewe registrasiegeld van R2 wat per tjek, posorder, ens., maar *nie* by wyse van inkomste- of posseëls nie, betaal moet word.

BUITELANDSE FONDSE.

9. 'n Aansoek om registrasie van 'n fonds bedoel in artikel twee (2) van die Wet, moet in die vorm wees in regulasie 8 uiteengesit en vergesel gaan van al die dokumente en besonderhede in daardie regulasie genoem. Daarbenewens moet die applikant 'n memorandum indien waarin uiteengesit word—

- (a) die redes waarom op vrystelling kragtens artikel twee (2) aanspraak gemaak word;
- (b) die name en geregistreerde adresse van die hoofkantore van al die werkgewers wat deel neem aan die fonds;
- (c) die getal lede van die fonds—
 - (i) buite die Republiek van Suid-Afrika;
 - (ii) in die Republiek wat Suid-Afrikaanse burgers is; en
 - (iii) in die Republiek wat nie Suid-Afrikaanse burgers is nie.

STAATSBEHEERDE FONDSE.

10. 'n Aansoek om registrasie van 'n fonds wat kragtens artikel twee (3) (a) (i) van die Wet aanspraak op vrystelling maak, moet in die vorm wees in regulasie 8 uiteengesit en vergesel gaan van al die dokumente en besonderhede in daardie regulasie genoem. Daarbenewens moet die applikant 'n memorandum indien waarin redes uiteengesit word waarom op vrystelling kragtens artikel twee (3) (a) (i) aanspraak gemaak word.

ONDERSKREWE FONDSE.

11. 'n Aansoek om registrasie van 'n fonds wat kragtens artikel twee (3) (a) (ii) van die Wet aanspraak op vrystelling maak, moet in die vorm wees in regulasie 8 uiteengesit en vergesel gaan van die dokumente en besonderhede in paragrawe (a), (c) en (d) van daardie regulasie genoem. Daarbenewens moet die applikant 'n sertifikaat deur die betrokke versekeringsmaatskappy indien dat—

- (a) 'n versekeringspolis deur hom uitgereik is of sal word ooreenkomstig die statute van die fonds; en
- (b) die statute deur die applikant ingedien dié is wat op die datum van die aansoek van krag is.

and shall be accompanied by—

- (a) two copies of the rules of the fund duly certified, as explained in regulation 18, by the applicant as being the rules which will become effective on the date of registration of the fund or the date of commencement of the fund, whichever is the later. If friendly society business will be carried on by the fund as contemplated in section one (1) (x) of the Act the rules covering such friendly society business are also to be submitted if they do not form part of the pension fund rules;
- (b) two copies of a certificate by a valuator as to the soundness of the rules from a financial point of view. The name, address and professional qualifications and experience of the valuator must be indicated in the certificate. If no valuator has been employed by the fund or if financial methods will be adopted by the fund which will render periodic investigations by a valuator unnecessary, such other information regarding the financial soundness of the rules as the applicant may possess together with an explanation as to why a certificate by a valuator is not available, must be furnished;
- (c) two copies of a document (for example an extract from the articles of association of the participating company and a copy of the directors' resolution, etc.) to indicate the authority in terms of which the fund was established. If no such authority exists this fact must be clearly stated;
- (d) the prescribed registration fee of R2 which must be paid by cheque, postal order, etc., but not by means of revenue or postage stamps.

FOREIGN FUNDS.

9. An application for registration of a fund referred to in section two (2) of the Act shall be in the form set out and be accompanied by all the documents and particulars mentioned in regulation 8. In addition the applicant shall submit a memorandum in which are set out—

- (a) the reasons why exemption is claimed under section two (2);
- (b) the names and registered addresses of the head offices of all the employers participating in the fund;
- (c) the number of members of the fund—
 - (i) outside the Republic of South Africa;
 - (ii) in the Republic who are South African citizens;
 - (iii) in the Republic who are not South African citizens.

STATE-CONTROLLED FUNDS.

10. An application for registration of a fund which claims exemption under section two (3) (a) (i) of the Act shall be in the form set out and be accompanied by all the documents and particulars mentioned in regulation 8. In addition the applicant shall submit a memorandum in which reasons are set out as to why exemption is claimed under section two (3) (a) (i) of the Act.

UNDERWRITTEN FUNDS.

11. An application for registration of a fund which claims exemption under section two (3) (a) (ii) of the Act shall be in the form set out in regulation 8 and be accompanied by the documents and particulars mentioned in paragraphs (a), (c) and (d) of that regulation. In addition the applicant shall submit a certificate by the insurance company concerned to the effect that—

- (a) an insurance policy has been or will be issued by it in terms of the rules of the fund; and
- (b) the rules submitted by the applicant are those in force at the date of application.

DEEL III.

FINANSIËLE STATE EN STATISTIEKE WAT DEUR GEREGISTREERDE FONDSE VERSKAF MOET WORD.

12. Elke geregistreerde fonds moet voor of op die 30ste dag van Junie van elke jaar wat volg op die jaar waarin die fonds geregistreer is, onder dekking van 'n brief wat deur die hoofbeampte onderteken is, die volgende by die Registrateur van Pensioenfondse, Privaatsak 238, Pretoria, indien:—

- (a) drie afskrifte van 'n inkomsterekening, opgestel in die vorm van Bylae A van hierdie regulasies, ten opsigte van die boekjaar wat op die onmiddellik voorafgaande 31 Desember geëindig het;
- (b) drie afskrifte van 'n balansstaat, opgestel in die vorm van Bylae B, soos aan die einde van genoemde boekjaar;
- (c) twee afskrifte van dié van state 1 tot 13 uiteengesit in Bylae D wat op die fonds van toepassing is;
- (d) twee afskrifte van alle verslae (uitgesonderd die verslag oor die balansstaat) deur die ouditeur met betrekking tot enige van die werksaamhede van die fonds gedurende die boekjaar waarop die inkomsterekening en balansstaat betrekking het;
- (e) twee afskrifte van enige jaarverslag wat die fonds aan sy lede voorgelê het ten opsigte van genoemde boekjaar;
- (f) twee afskrifte van enige ander staat of verslag wat die fonds aan sy lede voorgelê het ten opsigte van sy werksaamhede gedurende genoemde boekjaar;
- (g) twee afskrifte van 'n lys waarin die name van al die werkgewers wat deelneem aan die fonds, vervat is, behalwe waar daardie name in die statute van die fonds opgeneem is; in dié geval moet hierdie feit slegs in die dekbriëf genoem word. Wanneer 'n volledige lys eenmaal verskaf is, hoef latere opgawes slegs veranderinge daaraan te noem;
- (h) twee afskrifte van 'n opgawe in die vorm van Bylae C met betrekking tot die fonds se ledetal.

13. Indien dit nie moontlik is om uitvoering aan paragraaf (d), (e) of (f) van regulasie 12 hierbo te gee nie, weens die feit dat geen sodanige verslae uitgereik of geen sodanige state voorgelê is nie, of as daar geen verandering was in die lys van deelnemende werkgewers in paragraaf (g) genoem nie, moet hierdie feit spesifiek in die dekbriëf genoem word.

14. Die naam van die fonds en die boekjaar waarop die dokumente betrekking het, moet op elke vel papier wat ingevolge regulasie 12 hierbo ingedien word, aangegee word.

DEEL IV.

VERSLAE DEUR WAARDEERDER EN OPGAWES VAN BATES EN LASTE.

15. Elke geregistreerde fonds wat slegs pensioenfondsbesigheid, soos omskryf in artikel een (1) (xiii) van die Wet, dryf, moet aan die vereistes van artikel sestien van die Wet voldoen ten opsigte van ondersoek deur 'n waardeerder.

16. Elke geregistreerde fonds wat benewens sy pensioenfondsbesigheid onderlinge hulpverenigingbesigheid, soos omskryf in artikel twee van die Wet op Onderlinge Hulpverenigings, 1956, dryf, moet aan die vereistes van artikel sestien van die Wet voldoen ten opsigte van sy pensioenfondsbesigheid. Indien—

- (a) enige deel van die onderlinge hulpverenigingbesigheid van die fonds ooreenkomstig die statute aan aktuariële ondersoek onderworpe is, moet 'n waardeerder sodanige onderlinge hulpverenigingbesigheid ondersoek en verslag daaroor doen op dieselfde tyd wanneer die pensioenfondsbesigheid ondersoek en verslag daaroor gedoen word ingevolge artikel sestien van die Wet en die verslae oor die pensioenfondsbesigheid en die onderlinge hulpverenigingbesigheid moet saam ingedien word; of

PART III.

FINANCIAL STATEMENTS AND STATISTICS TO BE FURNISHED BY REGISTERED FUNDS.

12. Every registered fund shall not later than the 30th day of June of every year following the year in which the fund was registered, submit the following to the Registrar of Pension Funds, Private Bag 238, Pretoria, under cover of a letter signed by the principal officer:—

- (a) three copies of a revenue account, prepared in the form of Schedule A to these regulations, in respect of the financial year which ended on the 31st December immediately preceding;
- (b) three copies of a balance sheet, prepared in the form of Schedule B, as at the end of the said financial year;
- (c) two copies of those of statements 1 to 13 set out in Schedule D which are applicable to the fund;
- (d) two copies of all reports (other than the report on the balance sheet) by the auditor relating to any of the activities of the fund during the financial year to which the revenue account and balance sheet relate;
- (e) two copies of any annual report the fund may have presented to its members in respect of the said financial year;
- (f) two copies of any other statement or report the fund may have presented to its members in respect of any of its activities during the said financial year;
- (g) two copies of a list containing the names of all the employers participating in the fund except where such names are incorporated in the rules of the fund in which case this fact need only be mentioned in the covering letter. Once a complete list has been furnished subsequent returns need only mention changes thereto; and
- (h) two copies of a return prepared in the form of Schedule C relating to the fund's membership.

13. If it is not possible to comply with paragraph (d), (e) or (f) of regulation 12 above due to the fact that no such reports were made or no such statements were presented or if there was no change in the list of participating employers referred to in paragraph (g), this fact shall be mentioned specifically in the covering letter.

14. The name of the fund and the financial year to which the documents relate shall be given on each sheet of paper submitted under regulation 12 above.

PART IV.

REPORTS BY VALUATOR AND STATEMENTS OF ASSETS AND LIABILITIES.

15. Every registered fund which carries on only pension fund business as defined in section one (1) (x) of the Act, shall comply with the requirements of section sixteen of the Act in regard to investigations by a valuator.

16. Every registered fund which in addition to its pension fund business carries on friendly society business as defined in section two of the Friendly Societies Act, 1956, shall in regard to its pension fund business comply with the requirements of section sixteen of the Act. If—

- (a) any of the friendly society business of the fund is subject to actuarial scrutiny in terms of the rules, such friendly society business shall be investigated and reported upon by a valuator at the same time as the pension fund business is investigated and reported upon in terms of section sixteen of the Act and the reports on the pension fund and the friendly society business shall be submitted together; or

(b) geen deel van die onderlinge hulpverenigingbesigheid ooreenkostig die statute aan aktuariële ondersoek onderworpe is nie, moet 'n verklaring met daardie strekking die waarderingsverslag ten opsigte van die pensioenfondsbesigheid, ingedien ingevolge artikel sestien van die Wet, vergesel.

17. Enige geregistreerde fonds wat magtiging verlang om 'n opgawe van laste en bates op te stel in plaas van sy finansiële toestand deur 'n waardeerder te laat ondersoek en daarvoor verslag te laat uitbring ingevolge artikel *sestien* van die Wet, moet by die Registrateur aansoek doen om die nodige magtiging ingevolge artikel *sewentien*. Sodanige aansoek, wat gelyktydig met die aansoek om registrasie kragtens regulasie 8 ingedien mag word, moet vergesel gaan van 'n memorandum waarin die redes waarom 'n ondersoek deur 'n waardeerder as onnodig beskou word, in besonderhede uiteengesit word.

DEEL V.

ONDERTEKENING VAN DOKUMENTE.

18. *Statute*.—Beide afskrifte van die statute van 'n fonds wat die aansoek om registrasie vergesel, moet as volg op die eerste bladsy of, indien die statute in die vorm van 'n boekie is, op die omslag daarvan gesertifiseer wees:—

„Gesertifiseer dat hierdie statute die statute van die XYZ-pensioenfonds is wat van krag sal word op die datum van registrasie/inwerkingtreding* van die fonds.”

* Skrap wat nie van toepassing is nie.

As die applikant die persoon is wat die besigheid van die fonds bestuur, moet die sertifikaat deur die persoon dan aan die hoof van die bestuursliggaam en een ander lid daarvan onderteken word. As die aansoek namens die deelnemende werkgewer gedoen word moet die hoedanigheid waarin die applikant die dokumente onderteken het, byvoorbeeld as sekretaris van die maatskappy, duidelik op die sertifikaat aangetoon word.

19. *Jaarrekeninge en state*.—Vir die toepassing van artikel *twintig* van die Wet word die rekeninge en state wat in Bylaes A, B en C voorgeskryf word, en dié van D wat toepaslik is, as een dokument beskou en moet hulle deur die volgende sertifikaat vergesel gaan:—

„Gesertifiseer dat na die beste van ons wete die aangehegte rekeninge en state ten opsigte van die XYZ-pensioenfonds vir die jaar geëindig 31 Desember 19....., waar en korrek is.”

Die sertifikaat wat soos in regulasie 20 verduidelik onderteken moet wees, kan of op 'n afsonderlike vel papier wees of op Bylae A aangeteken wees, of waar al die dokumente in een bundel gebind is, op die omslag daarvan wees. Die rekeninge en state hoef nie elders onderteken te word nie behalwe deur die ouditeur op die balansstaat.

20. *Ander dokumente*.—Enige ander dokument (uitgesonderd 'n brief) as dié wat in regulasies 18 en 19 genoem word, moet soos in artikel *twintig* van die Wet bepaal, op die eerste bladsy daarvan onderteken word, naamlik—

- (a) waar die fonds deur 'n individu geadminestreer word, deur—
 - (i) daardie individu; en
 - (ii) die hoofbeampte;
- (b) waar die fonds deur 'n komitee of trustees geadminestreer word, deur—
 - (i) die persoon dan aan die hoof van sodanige komitee of trustees;
 - (ii) een ander lid van die komitee of 'n trustee; en
 - (iii) die hoofbeampte.

In die geval van (a) moet daar twee handtekeninge van verskillende individue wees. In die geval van (b) moet daar drie handtekeninge wees, maar aangesien die hoofbeampte 'n lid van die komitee of 'n trustee mag wees, is dit moontlik dat syne twee van die drie handtekeninge kan wees, dit wil sê minstens twee verskillende individue moet die dokument onderteken.

(b) none of the friendly society business is subject to actuarial scrutiny in terms of the rules, a statement to that effect shall accompany the valuation report in respect of the pension fund business submitted in terms of section *sixteen* of the Act.

17. Any registered fund which desires authority to prepare a statement of liabilities and assets in lieu of causing its financial condition to be investigated and reported upon by a valuator in terms of section *sixteen* of the Act, shall apply to the Registrar for the necessary authority in terms of section *seventeen*. Such application, which may be submitted at the same time as the application for registration under regulation 8, shall be accompanied by a memorandum setting out in detail the reasons as to why an investigation by a valuator is considered unnecessary.

PART V.

SIGNING OF DOCUMENTS.

18. *Rules*.—Both copies of the rules of a fund which accompany the application for registration must be certified as follows on the first page or on the cover if the rules are in the form of a booklet:—

“Certified that these are the rules of the XYZ Pension Fund which will become effective on the date of registration/commencement* of the fund.”

* Delete whichever not applicable.

If the applicant is the person managing the business of the fund the certificate is to be signed by the person for the time being at the head of the administering body and by one other member thereof. If the application is made on behalf of the participating employer the certificate must clearly indicate the capacity in which the applicant signed the document, e.g. as secretary of the company.

19. *Annual Accounts and Statements*.—For the purposes of section *twenty* of the Act the accounts and statements prescribed in Schedules A, B, C and those applicable in D will be regarded as one document and must be accompanied by the following certificate:—

“Certified that to the best of our knowledge the attached accounts and statements in respect of the XYZ Pension Fund for the year ended 31st December, 19....., are true and correct.”

The certificate which must be signed as explained in regulation 20, may either be on a separate sheet of paper or be endorsed on Schedule A or where all the documents are bound in one volume be on the cover thereof. The accounts and statements need not be signed elsewhere except by the auditor on the balance sheet.

20. *Other Documents*.—Any document (excluding a letter) other than those referred to in regulations 18 and 19 must be signed on the first page thereof as prescribed in section *twenty* of the Act, namely—

- (a) where the fund is administered by one individual, by—
 - (i) such individual; and
 - (ii) the principal officer;
- (b) where the fund is administered by a committee or trustees, by—
 - (i) the person for the time being at the head of such committee or trustees;
 - (ii) one other member of the committee or a trustee; and
 - (iii) the principal officer.

In the case of (a) there must be two signatures by different individuals. In the case of (b) there must be three signatures but as the principal officer may be a member of the committee or a trustee it is possible that his may be two of the three signatures, i.e. at least two different individuals must sign the document.

DEEL VI.

OUDITEURE.

21. (a) Binne 30 dae na die registrasie van die fonds moet die persoon wat die besigheid van die fonds bestuur, die Registrateur skriftelik van die naam en adres van die ouditeur van die fonds in kennis stel.

(b) Wanneer 'n geregistreerde fonds 'n nuwe ouditeur aangestel het, moet die persoon wat die besigheid van die fonds bestuur, binne 30 dae na die datum van sodanige aanstelling, skriftelik kennis daarvan aan die Registrateur gee en dié kennisgewing moet die naam en adres van die ouditeur vermeld en 'n verklaring bevat dat sodanige aanstelling ooreenkomstig die bepalings van die statute van die fonds gedoen is.

22. Die inkomsterekening en balansstaat in paragrawe (a) en (b) van regulasie 12 genoem moet opgestel word in die vorm in onderskeidelik Bylaes A en B uiteengesit, en die balansstaat moet vergesel gaan van 'n verslag, in die vorm in Bylae B aangetoon, wat deur die ouditeur van die fonds onderteken is maar indien die ouditeur nie in staat is om die verslag sonder voorbehoud in die vorm aldus aangetoon, te onderteken nie, kan die verslag in die vorm wees wat hy verkies, mits dit handel oor die aangeleenthede genoem in die verslag in Bylae B aangetoon, en sy redes waarom hy nie die verslag sonder voorbehoud kan onderteken nie, insluit.

DEEL VII.

ALGEMEEN.

23. Geen geregistreerde fonds mag sy geregistreerde adres verander nie, tensy die prosedure in sy statute voorgeskryf vir die wysiging van die statuut wat op die geregistreerde adres betrekking het, gevolg is en die wysiging van die statuut deur die Registrateur geregistreer is.

24. (a) Binne een maand na die datum waarop 'n besluit geneem is vir die verandering of herroeping van 'n statuut of vir die aanneming van 'n addisionele statuut, moet die hoofbeampte van die fonds die volgende aan die Registrateur stuur:—

- (i) vier afskrifte van die besluit wat geneem is, tesame met 'n sertifikaat wat onderteken is soos in regulasie 20 verduidelik is, dat die besluit ooreenkomstig die bepalings van die statute van die fonds geneem is;
- (ii) indien die verandering of herroeping van of byvoeging by die statute die geldelike toestand van die fonds raak, 'n sertifikaat deur 'n waardeerder aangaande die gesondheid uit 'n geldelike oogpunt van die verandering, herroeping of byvoeging of, indien daar nie van 'n waardeerder gebruik gemaak is nie, die inligting waaroor die fonds beskik aangaande die gesondheid uit 'n geldelike oogpunt van die verandering, herroep of bygevoegde statuut;
- (iii) 'n uiteensetting waarin die noodsaaklikheid van die verandering of herroeping van of byvoeging by die statute verduidelik word.

(b) Geen verandering of herroeping van of byvoeging by die statute is geldig nie voordat dit deur die Registrateur ingevolge artikel twaalf (4) van die Wet geregistreer is en sodanige verandering, herroeping of byvoeging word van krag of vanaf die datum deur die betrokke fonds bepaal, of, indien geen datum aldus bepaal is nie, vanaf die datum van registrasie daarvan.

25. Teen betaling van die gelde voorgeskryf in Bylae E kan enige persoon enige dokument in die bylae genoem, op die kantoor van die Registrateur ter insae kry of 'n afskrif daarvan of 'n uittreksel daaruit maak tussen die ure 9 vm. en 12 middag en 2 nm. tot 3.30 nm. op Maandae tot Vrydae of van die Registrateur 'n afskrif van of 'n uittreksel uit enige sodanige dokument verkry. Enige bedrag wat ingevolge hierdie regulasie betaalbaar is, moet by wyse van inkomsteseëls betaal word.

PART VI.

AUDITORS.

21. (a) Within 30 days of the registration of the fund the person managing the business of the fund shall notify the Registrar in writing of the name and address of the auditor of the fund.

(b) Whenever a registered fund has appointed a new auditor, the person managing the business of the fund shall within 30 days as from the date of such appointment give notice thereof in writing to the Registrar which notice shall state the name and address of the auditor and contain a statement to the effect that such appointment was made in accordance with the provisions of the rules of the fund.

22. The revenue account and balance sheet referred to in paragraphs (a) and (b) of regulation 12 shall be prepared in the form set out in Schedules A and B respectively and the balance sheet shall be accompanied by a report signed by the auditor of the fund in the form shown in Schedule B, but if the auditor is unable to sign the report in the form so shown without qualification, the report shall be in such form as he wishes provided that it shall deal with the matters referred to in the report shown in Schedule B and shall include his reasons for being unable to sign the report without qualification.

PART VII.

GENERAL.

23. No registered fund shall change its registered address unless the procedure prescribed in its rules for the amendment of the rule pertaining to the registered address has been followed and the amendment of the rule has been registered by the Registrar.

24. (a) Within one month from the date of the passing of a resolution for the alteration or rescission of any rule or for the adoption of any additional rule the principal officer of the fund shall submit to the Registrar—

- (i) four copies of the resolution adopted together with a certificate signed as explained in regulation 20 to the effect that the resolution has been adopted in accordance with the provisions of the rules of the fund;
- (ii) if the alteration or rescission of or addition to the rules affects the financial condition of the fund, a certificate by a valuator as to the financial soundness of the alteration, rescission or addition or, if no valuator has been employed, such information regarding the financial soundness of the altered, rescinded or added rule as the fund may possess;
- (iii) a statement explaining the necessity for the alteration or rescission of or addition to the rules.

(b) No alteration or rescission of or addition to the rules shall be valid before registration by the Registrar in terms of section twelve (4) of the Act, and such alteration, rescission or addition shall take effect either as from the date determined by the fund concerned, or if no such date has been so determined, as from the date of the registration thereof.

25. On payment of the fees prescribed in Schedule E any person may between the hours of 9 a.m. and 12 noon and 2 p.m. and 3.30 p.m. on Mondays to Fridays inspect at the office of the Registrar or may make a copy of or take an extract from any document mentioned in the Schedule or may obtain from the Registrar a copy of or an extract from any such document. Any amount payable in terms of this regulation shall be paid by way of revenue stamps.

26. Enige persoon wat versuim het om 'n opgawe te verstrek of 'n skema, verslag, rekening, staat, uiteensetting of ander dokument te verstrek of in te dien binne die tydperk voorgeskryf in die betrokke bepaling van die Wet, of binne enige verlengde tydperk deur die Registrateur kragtens artikel drie-en-dertig (1) van die Wet toegelaat, word daarna toegelaat, sonder dat daardeur aan die bepalings van artikel sewe-en-dertig (1) van die Wet afbreuk gedoen word, om sodanige opgawe te verstrek of om sodanige skema, verslag, rekening, staat, uiteensetting of ander dokument te verstrek of in te dien indien hy 'n boete van R10 vir elke dag wat hy aldus versuim het, betaal.

26. Any person who has failed to make a return or to transmit or deposit a scheme, report, account, statement or other document within the time prescribed in the appropriate provisions of the Act or within any extended period allowed by the Registrar in terms of section thirty-three (1) of the Act, shall, without derogation from the provisions of section thirty-seven (1) of the Act, thereafter be permitted to furnish such return or to transmit or deposit such scheme, report, account, statement or other document subject to the payment of a penalty of R10 for every day during which he has remained in default.

BYLAE „A”.

FONDS.

INKOMSTEREKENING VIR DIE JAAR GEËINDIG 31 DESEMBER 19__

UITGAWES.

1. Administrasie-uitgawes:—
 - (a) Salarisse en lone.....
 - (b) Waardeerder.....
 - (c) Ouditeur.....
 - (d) Ander.....
- (e) Min bedrag op werkgewer verhaal.....
2. Ander uitgawes⁽¹⁾ (spesifiseer).....
3. Waardevermindering (spesifiseer).....
4. Voorsienings⁽²⁾ (spesifiseer).....
5. Verlies op verkoop/aflossing van beleggings.....
6. Bedrag waarmee beleggings afgeskryf is ⁽³⁾.....
7. Surplus vir die jaar oorgedra.....

R

8. Voordele⁽⁷⁾:—
 - (a) Pensioene (d.i. gereelde periodieke betalings).....
 - (b) Eenbedragtoekennings by aftrede of dood.....
 - (c) Eenbedragtoekennings onder ander omstandighede as (b) hierbo ⁽⁸⁾.....
 - (d) Ander ⁽¹¹⁾ (spesifiseer).....

9. Bedrae oorgeplaas na ander fondse.....
10. Tekort vir die jaar oorgedra.....
11. Balans van pensioenfonds⁽⁹⁾ soos op 31 Desember 19.....

R

INKOMSTE.

Inkomste uit beleggings⁽⁴⁾:—

- (a) Rente.....
- (b) Dividende.....
- (c) Huur⁽⁵⁾.....

2. Wins op verkoop/aflossing van beleggings.....
3. Bedrag waarmee beleggings opgeskryf is ⁽⁶⁾.....
4. Bedrag deur werkgewer betaal om rente-inkomste tot gewaarborgde minimum te verhoog.....
5. Ander ⁽⁶⁾ (spesifiseer).....
6. Tekort vir die jaar oorgedra.....

R

7. Balans van pensioenfonds⁽⁹⁾ soos op 1 Januarie 19.....

8. Bydraes gedurende die jaar ⁽¹⁰⁾:—
 - (a) deur lede.....
 - (b) deur werkgewer.....

9. Bedrae ontvang by oordrag van ander fondse.....

10. Surplus vir die jaar oorgedra.....

R

OPMERKINGS.

- (1) Byvoorbeeld premies betaal op polisse besit, of inkomste opgehoop op bedrae wat vir uitgestelde betalings gehou word en wat na die rekening van die bevoordeeldes oorgeplaas is.
- (2) Byvoorbeeld voorsiening vir waardeerdersgelde. Bedrae in reserwe geplaas moet ook hier getoon word.
- (3) Byvoorbeeld waar effekte anders as teen afloswaarde gekoop is.
- (4) Die bedrae moet die netto resultaat aantoon nadat verrekenings ten opsigte van inkomste vooruit ontvang en inkomste opgehoop op beleggings gemaak is.
- (5) Dit moet huur ontvang min direkte koste wees.
- (6) Onder andere sal hierdie item onopgeëiste gelde wat verbeur is, vermeerdering in die afkoopwaardes van polisse in besit, die bedrag van die opbrengs van polisse bo hulle boekwaardes, ens., dek.
- (7) Voordele toegeken maar nog nie uitbetaal nie moet in aanmerking geneem word.
- (8) Hierdie item dek betalings by bedanking, ontslag, ens., en sluit in bydraes, rente, ens., wat onder sulke omstandighede betaal is.
- (9) As die fonds 'n voorsieningsfonds is, moet die woord „pensioenfonds” vervang word deur die woord „voorsieningsfonds”. Vir sover dit hierdie bylae betref, beteken 'n voorsieningsfonds 'n fonds wat kragtens sy statute nie voorsiening maak vir die betaling van jaargelde nie, d.i. wat eenbedragbetalings aan lede doen by beëindiging van hulle lidmaatskap ongeag of die eenbedragbetalings in enkele bedrae of in paaiemente geskied.
- (10) Bydraes vooruitbetaal en agterstallig moet in berekening gebring word. Ander bydraes as normale wederkerende bydraes moet afsonderlik onder hierdie item getoon word.
- (11) As enige hulpfondsbegrip benewens die pensioenfonds- of voorsieningsfondsbegrip gedryf word, moet dit hier aangetoon word.

SCHEDULE "A".

FUND.

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 19_____

EXPENDITURE.

1. Administration expenditure:—
 - (a) Salaries and wages.....
 - (b) Valuator.....
 - (c) Auditor.....
 - (d) Other.....
 - (e) less amount recovered from employer.....
2. Other expenditure ⁽¹⁾ (specify).....
3. Depreciation (specify).....
4. Provisions⁽²⁾ (specify).....
5. Loss on sale/redemption of investments.....
6. Amount by which investments were written down⁽³⁾...
7. Surplus for the year carried down.....
- R.....
8. Benefits⁽⁷⁾:—
 - (a) Pensions (i.e. regular periodical payments)....
 - (b) Lump sum awards on retirement or death....
 - (c) Lump sum awards under circumstances other than (b) above ⁽⁸⁾.....
 - (d) Other ⁽¹¹⁾ (specify).....
9. Amounts transferred to other funds.....
10. Shortfall for year brought down.....
11. Balance of pension⁽⁹⁾ fund as at 31st December, 19_____
- R.....

REVENUE.

1. Income from investments⁽⁴⁾:—
 - (a) Interest.....
 - (b) Dividends.....
 - (c) Rent⁽⁵⁾.....
2. Profit on sale/redemption of investments.....
3. Amount by which investments were written up⁽⁶⁾....
4. Amount paid by employer to raise interest income to guaranteed minimum level.....
5. Other ⁽⁹⁾ (specify).....
6. Shortfall for the year carried down.....
- R.....
7. Balance of pension fund as at 1st January, 19_____⁽⁹⁾..
8. Contributions during the year ⁽¹⁰⁾:—
 - (a) By members.....
 - (b) By employer.....
9. Amounts received on transfer from other funds.....
10. Surplus for the year brought down.....
- R.....

NOTES.

- ⁽¹⁾ For example premiums paid on policies held, or income which accrued on amounts held for deferred payments and which was transferred to the accounts of the beneficiaries.
- ⁽²⁾ For example provision for valuator's fees. Amounts placed on reserve are also to be shown here.
- ⁽³⁾ For example where stock was purchased other than at redemption value.
- ⁽⁴⁾ The amounts must indicate the nett result after adjustments had been made in respect of income received in advance and income accrued on investments.
- ⁽⁵⁾ This should be rental received less direct expenses.
- ⁽⁶⁾ Amongst others this item will cover unclaimed moneys forfeited, increase in surrender values of policies held, excess proceeds of policies over their book values, etc.
- ⁽⁷⁾ Account must be taken of benefits awarded but not yet paid out.
- ⁽⁸⁾ This item covers payments on resignation, dismissal, etc., and includes contributions, interest, etc. paid under such circumstances.
- ⁽⁹⁾ If the fund is a provident fund the word "pension" must be changed to "provident". For the purpose of this schedule a provident fund means a fund which, in terms of its rules, does not provide for the payment of annuities, i.e. which makes *lump sum payments* to members upon termination of their membership irrespective of whether the lump sums are paid in single amounts or in instalments.
- ⁽¹⁰⁾ Contributions in advance and arrear must be brought into account. Contributions other than normal recurrent contributions must be shown separately under this item.
- ⁽¹¹⁾ If benefit fund business is carried on in addition to the pension or provident fund business this must be shown here.

BYLAE „B”.

FONDS.

BALANSSTAAT SOOS OP 31 DESEMBER 19_____

FONDSE EN LASTE:—

1. Fondsrekening—

- (a) Pensioenfonds.....
- (b) Voorsieningsfonds⁽¹⁾.....
- (c) Hulpfonds⁽²⁾.....

2. Reserwes (spesifiseer).....

3. Voorsienings (spesifiseer).....

4. Diverse krediteure:—

- (a) Bydraes vooruit ontvang.....
- (b) Rente vooruit ontvang.....
- (c) Ander⁽³⁾.....

R.....

BATES:—

1. Onroerende eiendom (teen kosprys).....
- Min* opgelope waardevermindering.....
2. Eiendomme in besit.....
3. Kantoormeubels en -uitrusting (teen kosprys).....
- Min* opgelope waardevermindering.....
4. Beleggings in die Republiek:—
 - (a) Regerings- en ander effektebesit.....
 - (b) Aandeel.....
 - (c) Eenhede in effektrustskemas.....
 - (d) Obligasies.....
 - (e) Lenings.....
 - (f) Deposito's en spaarrekenings.....
 - (g) Ander.....
5. Beleggings buite die Republiek.....
6. Diverse debiteure:—
 - (a) Agterstallige bydraes ⁽¹⁾.....
 - (b) Rente opgeloopt op beleggings.....
 - (c) Invorderbare dividende.....
 - (d) Ander.....
7. Kontant by bank en voorhande:—
 - (a) In die Republiek.....
 - (b) Buite die Republiek.....
8. Betalings vooruit gedoen.....
9. Ander (spesifiseer).....

R

LET WEL—

- (1) Verpligtings en voorwaardelike aanspreeklikhede moet by wyse van 'n nota aangetoon word.
- (2) Enige bedrag wat die werkgewer onderneem het om in die toekoms te betaal ten opsigte van vorige diens moet by wyse van 'n nota aangetoon word.

VERSLAG DEUR OUDITEURE.

Ons het bygaande balansstaat en inkomsterekening nagegaan wat, na ons oordeel, behoorlik opgestel is sodat dit 'n getroue en billike weergawe gee van die finansiële toestand van die Fonds soos op 31 Desember 19____ en van sy inkomste en uitgawes vir die jaar wat op daardie datum geëindig het. Ons sertifiseer dat die statute van die Fonds met betrekking tot getrouheidsdekking nagekom is en dat volgens die inligting en verduidelikings aan ons verstrek en soos in die boeke en rekords van die Fonds aangetoon, die lenings wat toegestaan is, ooreenkomstig die bepalinge van die Wet op Pensioenfondse, 1956, en die statute van die Fonds, toegestaan is.

Handtekening

OPMERKINGS.

- (1) Kyk opmerking ⁽²⁾ op Bylae „A”.
- (2) Voordele toegeken maar nog nie uitbetaal nie, moet hier ingesluit word.
- (3) Sluit hier in bydraes wat gedurende die jaar deur die werkgewer verskuldig en betaalbaar was ten opsigte van vorige diens. Bedrae wat volgens die waardeerder se berekening nodig is om die toestand van die fonds geldelik gesond te maak word nie ingesluit nie tot tyd en wyl dit verskuldig en betaalbaar word.
- (4) Kyk opmerking ⁽¹¹⁾ op Bylae „A”.
- (5) Dui die wisselkoers aan wat gebruik is by die omrekening van enige vreemde munt waarin enige las of bate bestaan, in die munt van die Republiek.
- (6) Die Republiek sluit in die Gebied Suidwes-Afrika.

SCHEDULE "B".

FUND.

BALANCE SHEET AS AT 31st DECEMBER, 19____

FUNDS AND LIABILITIES —

1. Fund Account:—
 - (a) Pension Fund.....
 - (b) Provident Fund⁽¹⁾.....
 - (c) Benefit Fund⁽⁴⁾.....
2. Reserves (specify).....
3. Provisions (specify).....
4. Sundry creditors:—
 - (a) Contributions received in advance.....
 - (b) Interest received in advance.....
 - (c) Other⁽²⁾.....

ASSETS —

1. Fixed property (at cost).....	_____	_____
Less accumulated depreciation.....	_____	_____
2. Properties in possession.....	_____	_____
3. Office furniture and equipment (at cost).....	_____	_____
Less accumulated depreciation.....	_____	_____
4. Investments in the Republic:—		
(a) Stock and other holdings.....	_____	_____
(b) Shares.....	_____	_____
(c) Units in Unit Trust Schemes.....	_____	_____
(d) Debentures.....	_____	_____
(e) Loans.....	_____	_____
(f) Deposits and savings accounts.....	_____	_____
(g) Other.....	_____	_____
5. Investments outside the Republic.....	_____	_____
6. Sundry debtors:—		
(a) Arrear contributions ⁽²⁾	_____	_____
(b) Interest accrued on investments.....	_____	_____
(c) Dividends receivable.....	_____	_____
(d) Other.....	_____	_____
7. Cash at bank and in hand:—		
(a) In the Republic.....	_____	_____
(b) Outside the Republic.....	_____	_____
8. Payments in advance.....	_____	_____
9. Other (specify).....	_____	_____

NOTE—

- (1) Commitments and contingent liabilities are to be indicated by way of a note.
 (2) Any amount the employer undertook to pay in future in respect of past service must be shown by way of a note.

REPORT BY AUDITOR.

We have examined the accompanying balance sheet and revenue account which, in our opinion, are properly drawn up so as to exhibit a true and fair view of the financial position of the Fund as at 31st December, 19____, and of its revenue and expenditure for the year ended on that date. We certify that the rules of the Fund with regard to fidelity cover have been complied with and that according to the information and explanations given to us and as shown in the books and records of the Fund the loans granted were granted in accordance with the provisions of the Pension Funds Act, 1956, and the rules of the Fund.

Signature. _____

NOTES.

- (1) Refer to NOTE (9) on Schedule "A".
 (2) Benefits awarded but not yet paid must be included here.
 (3) Include here contributions which were due and payable during the year by the employer in respect of past service. Amounts calculated by the valuator to be necessary to bring the Fund to a financially sound condition are not included until such time as they become due and payable.
 (4) Refer to NOTE (11) on Schedule "A".
 (5) Show the rate of exchange employed in converting to currency of the Republic any foreign currency in which any liability or asset exists.
 (6) The Republic includes the Territory of South-West Africa.

BYLAE „C”.

FONDS.

LEDETALSTATISTIEKE TEN OPSIGTE VAN DIE JAAR GEËINDIG 31 DESEMBER 19____.

	In die Republiek.	Buite die Republiek.
(1) Getal lede (uitgesonderd pensioentrekkers) soos op 31 Desember.....	_____	_____
(2) Getal persone wat gereelde periodieke betalings ontvang, op 31 Desember.....	_____	_____
TOTAAL.....	_____	_____

SCHEDULE "C".

FUND.

MEMBERSHIP STATISTICS IN RESPECT OF THE YEAR ENDED 31st DECEMBER, 19____.

	In the Republic.	Outside the Republic.
(1) Number of members (other than pensioners) on 31st December.....	_____	_____
(2) Number of persons in receipt of regular periodical payments on 31st December.....	_____	_____
TOTALS.....	_____	_____

BYLAE „D”.

LET WEL—

- (1) Die aandag word in die besonder gevestig op regulasie 12 (c) waarkragtens slegs die toepaslike state hieronder ingevul moet word.
 (2) Spesiale sorg moet gedra word dat totale in die verskillende state aangegee, waar aangedui, in ooreenstemming met die ooreenstemmende totale in die balansstaat en inkomsterekening is.
 (3) State 1 tot 12 het slegs betrekking op beleggings wat in die Republiek gehou en betaalbaar is, terwyl staat 13 op ander beleggings betrekking het.

Fund. Financial Year Ended.

PROPERTY IN POSSESSION⁽¹⁾.

NOTE.—(1) Property which had to be bought in due-to-default by the mortgagor and which has not as yet been sold.

Fonds. Boekjaar geëindig.

REGERINGS- EN ANDER EFFEKTEBESIT (ingesondert opgehoë reke).		Boekwaarde volgens bate- item 4 (a) in balansstaat ⁽¹⁾ .	
		Afloswaarde.	
(a) Regering van die Republiek ⁽²⁾			
(b) Provinsiale administrasies en plaaslike besture ⁽²⁾			
(c) Randwaterraad en Eskom.....			
(d) Land- en Landboubank van S.A. ⁽⁴⁾			
(e) Suid-Afrikaanse Reserwebank.....			
(f) Instellings kragtens artikel 19 (1) (e) goedgekeur (gee volledige lys).....			
TOTAAL (bate-item 4 (a) in balansstaat).....			

(1) Verduidelik hoe die boekwaardes bepaal is.
(2) Nasionale spaarsertifikate moet ingesluit word maar balanse by die Posspaarkbank moet in staat 8 getoon word.
(3) Lenings terugbetaalbaar oor 'n gegewe aantal jare moet ingesluit word, maar deposito's by plaaslike besture moet uitgesluit word aangesien dit in staat 8 moet verskyn.
(4) *Deposito's* by die Land- en Landboubank van Suid-Afrika moet in staat 8 getoon word.

Fund. Financial Year ended
STOCK AND OTHER HOLDINGS (excluding accrued interest).

	Redemption Value.	Book Value as per Asset Item 4 (a) in Balance Sheet ⁽¹⁾ .
(a) Government of the Republic ⁽²⁾		
(b) Provincial administrations and Local Authorities ⁽²⁾		
(c) Rand Water Board and Escom.....		
(d) Land and Agricultural Bank of S.A. ⁽⁴⁾		
(e) South African Reserve Bank.....		
(f) Institutions approved under section 19 (1) (e) (list fully).....		
TOTAL (Asset item 4 (a) in Balance Sheet).....		

(¹) Explain how the book values have been determined.
 (²) National Savings Certificates are to be included but balances with the Post-Office Savings Bank to be shown in Statement 8.
 (³) Loans repayable over a specified number of years are to be included but deposits with local authorities are to be excluded as they must appear in Statement 8.
 (⁴) *Deposits with the Land and Agricultural Bank of South Africa* are to be shown in Statement 8.

Fonds. Boekjaar geëindig.

(a) Genoteer⁽¹⁾:—

12

(b) Nie genoteer nie⁽²⁾:—

	Getal aandeel.	Nominale waarde.	Boekwaarde volgens balansstaat.	Dividende ontvang.	Opmerkings (¹) (⁶).
(i) Voorkeuraandeel (volledige lys).....					
(ii) Gewone aandeel (volledige lys).....					
TOTAAL.....					

(c) Bouverenigingaandeel⁽³⁾: Boekwaarde volgens balansstaat..... R

(d) Groototaal van boekwaarde onder (a), (b) en (c) hierbo..... R

OPMERKINGS.

- (¹) „Genoteer”—enige aandeel waarvoor 'n kopersprys of verkopingsprys amptelik aangeteken is deur 'n erkende effektebeurs op of na 1 Oktober van die boekjaar waarop die balansstaat betrekking het.
- (²) Bouverenigingaandeel moet nie onder die opskrif „nie genoteer nie” ingesluit word nie aangesien hulle onder item (c) aangetoon moet word.
- (³) Bouverenigingaandeel kom nie in aanmerking vir toepassing van artikel 19 (1) nie.
- (⁴) Indien enige van die voorkeuraandeel aflosbaar is moet dié feit in hierdie kolom genoem word met vermelding van die afloswaarde.
- (⁵) Indien die fonds die meerderheidsaandeel in enige maatskappy besit, moet dié feit in hierdie kolom genoem word.

STATEMENT 4.

Fund. Financial Year ended

SHARES.

(a) Quoted⁽¹⁾—

	Number of Shares.	Nominal Value.	Market Value.	Book Value as per Balance Sheet.	Remarks(⁴)(⁵)
(i) Preference Shares (List fully).....					
(ii) Ordinary Shares (List fully).....					
TOTAL.....					

(b) Unquoted⁽²⁾—

	Number of Shares.	Nominal Value.	Book Value as per Balance Sheet.	Dividends Received.	Remarks (⁴)(⁵)
(i) Preference Shares (List fully).....					
(ii) Ordinary Shares (List fully).....					
TOTAL.....					

(c) Building Society Shares⁽³⁾: Book value per balance sheet..... R

(d) Aggregate of Book Value Totals under (a), (b) and (c) above..... R

NOTES.

- (¹) “Quoted”.—Any shares for which a buyer's price or sales price has been officially recorded by a recognised Stock Exchange on or after the 1st October of the financial year to which the balance sheet relates.
- (²) Building society shares are not to be included under the heading “unquoted” as they must be shown under (c).
- (³) Building society shares do not qualify for the purposes of section 19 (1).
- (⁴) In the case of any of the preference shares being redeemable this fact must be mentioned in this column and redemption value quoted.
- (⁵) If the Fund holds the majority shares in any company this fact must be mentioned in this column.

STAAT 5.

Fonds. Boekjaar geëindig

BELEGGING IN EFFEKTE-TRUSTSKEMAS

Naam van skema.	Getal eenhede.	Waarde soos aan einde van die boekjaar.	Boekwaarde.
TOTAAL(¹).....			

OPMERKING.—(¹) Die groototaal van hierdie kolom moet gelyk wees aan bate-item 4 (c) in die balansstaat.

Fund. Financial Year ended.

Name of Scheme.	Number of Units.	Value as at end of the Financial Year.	Book Value.
TOTAL ⁽¹⁾			

STAAT 6.

OBLIGASTES.

	Afloswaarde.	Markwaarde.	Boekwaarde volgens balansstaat. (²)	Gedek of nie gedek nie.
(a) Genoteer ⁽¹⁾ (volledige lys).....				
TOTAAL.....				

	Afloswaarde.	Boekwaarde volgens balansstaat ⁽²⁾ .	Rente ontvang.	Gedek of nie gedek nie.
(b) Nie genoteer nie (volledige lys).....				
TOTAAL.....				

(²) Die groot totaal van die totale hier aangegee moet wees soos per bate-item 4 (d) in die balansstaat.

Fund, Financial Year ended

	Redemption Value.	Market Value.	Book Value as per Balance Sheet ⁽²⁾ .	Whether secured or unsecured.
(a) Quoted ⁽¹⁾ (List fully).....				
TOTAL.....				

	Redemption Value.	Book Value as per Balance Sheet ⁽²⁾ .	Interest Received.	Whether secured or unsecured.
(b) Unquoted (List fully).....				
TOTAL.....				

(1) "Quoted"—Any debentures for which a buyer's price or sales price has been officially recorded by a recognised Stock Exchange on or after the 1st of October of the financial year to which the balance sheet relates.

(2) The aggregate of the totals given here must be as per asset item 4 (d) in the Balance Sheet.

(iii) On security of Participation Certificates:—

Name of Issuer of Certificate.	Amount Originally Advanced.	Amount Owing at End of Financial Year.	Interest Rate.
SUB-TOTAL.....			

(iv) On security other than (i), (ii) or (iii) above:—

Name of Debtor.	Amount Advanced.	Interest Rate.	Particulars of Security.	Amount Owing at End of the Financial Year.
SUB-TOTAL.....				

(c) Aggregate of the five sub-totals above (9)..... R.....

NOTES.

(1) Only loans provided for in section 19 (5) or which are secured must be included in this statement. Unsecured loans, unsecured deposits with institutions other than those in Statement 8, call money, etc., must be reflected in Statement 9.

(2) The bonds must be registered in the name of the fund.

(3) The aggregate of the sub-totals must be as per asset item 4 (e) in the Balance Sheet.

STAAT 8.

Fonds. Boekjaar geëindig.....

DEPOSITO'S EN BALANSE OP SPAARREKENING⁽¹⁾: [soos in artikel 19 (1) van die Wet beoog.]

	Bedrag.	Rente koers ⁽²⁾ .
(a) Bankinstellings ⁽³⁾		
(b) Bouverenigings ⁽⁴⁾		
(c) Nasionale Finansiële korporasie.....		
(d) Plaaslike besture.....		
(e) Poskantoor spaarbank.....		
(f) Land- en Landboubank van S.A.....		
TOTAAL ⁽⁵⁾		

OPMERKINGS.

(1) Deposito's en spaarrekenings by ander instellings as dié in hierdie staat genoem, moet in staat 9 aangetoon word.

(2) Hierdie item moet nie „kontant by bank” of bedrae op lopende rekening wat in bate-item 7 (a) in die balansstaat ingesluit is, insluit nie.

(3) Dui die maksimum en die minimum koers in elke geval aan as verskillende koerse van toepassing is.

(4) Bouvereniging aandeel insluitende subskripsie-aandeel kom nie in aanmerking vir artikel 19 (1) nie en moet dus nie hier getoon word nie, maar onder item (c) van staat 4.

(5) Hierdie totaal moet soos per bate-item 4 (f) van die balansstaat wees.

STATEMENT 8.

Fund. Financial Year ended.....

DEPOSITS AND SAVINGS ACCOUNT BALANCES⁽¹⁾ (as contemplated in section 19 (1) of the Act).

	Amount.	Interest Rate ⁽²⁾ .
(a) Banking institutions ⁽³⁾		
(b) Building societies ⁽⁴⁾		
(c) National Finance Corporation.....		
(d) Local authorities.....		
(e) Post Office Savings Bank.....		
(f) Land and Agricultural Bank of South Africa.....		
TOTAL ⁽⁵⁾		

NOTES.

(1) Deposits and savings accounts with institutions other than those mentioned in this statement must be reflected in Statement 9.

(2) This item must not include any “cash at bank” or amounts on current account which have been included in asset item 7 (a) in the balance sheet.

(3) If different rates are applicable indicate the maximum and the minimum in every case.

(4) Building society shares including subscription shares do not qualify for section 19 (1) and are, therefore, not to be shown here but under item (c) in Statement 4.

(5) This total must be as per asset item 4 (f) in the Balance Sheet.

Fund.	Financial Year ended.
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OTHER INVESTMENTS IN THE REPUBLIC.

Description ⁽¹⁾ of Investment and Basis on which Investment was Valued.	Book Value of Investment.
TOTAL ⁽²⁾	

(²) This total together with that in Statement 9 must be as per asset item 4 (g) in the Balance Sheet.

STAAT 11.

Fonds. Boekjaar geëindig.

BATES GEHOU TER NAKOMING VAN ARTIKEL 19 (1) VAN DIE WET.

1. Totale bates van die fonds volgens balansstaat.....
 Min (a) bates buite die Republiek gehou om laste daar te dek⁽¹⁾.....
 (b) waarde van versekeringspolisse deur die fonds gehou en by die totale bates ingesluit⁽²⁾.....
2. Totale bates van die fonds soos verminder.....
3. 40 persent van die totale bates soos verminder (d.i. van item 2 hierbo).....
4. Bates gehou om aan artikel 19 (1) te voldoen—
 (a) Regerings- en ander effektebesit⁽³⁾.....
 (b) Deposito's en spaarrekenings⁽⁴⁾.....
 (c) Kontant by bank en voorhande⁽⁵⁾.....
5. Bates wat nie vir artikel 19 (1) in aanmerking kom nie omdat hulle beswaar is (artikel 19 (3))—
 (a) Regerings- en ander effektebesit⁽³⁾.....
 (b) Deposito's en spaarrekenings⁽⁴⁾.....
6. Verwysingsnommer van vrystelling (as daar is) wat kragtens artikel 19 (6) van die Wet toegestaan is.....

(⁵) Hierdie item moet gelyk wees aan bate-item 7 (a) in die balansstaat.

STATEMENT 11.

Fund. Financial Year ended

ASSETS HELD IN COMPLIANCE WITH SECTION 19 (1) OF THE ACT.

1. Total assets of the fund as per balance sheet.....
 Less (a) Assets held outside the Republic to cover liabilities there(1).....
 (b) Value of insurance policies held by and included in total assets of the fund(2).....
2. Total assets of the fund as reduced.....
3. 40 Percent of total assets as reduced (i.e. of Item 2 above).....
4. Assets held to meet section 19 (1)—
 (a) Stock and other holdings(3).....
 (b) Deposits and savings accounts(4).....
 (c) Cash at bank and in hand(5).....
5. Assets which do not qualify for section 19 (1) because they are encumbered (section 19 (3))—
 (a) Stock and other holdings(3).....
 (b) Deposits and savings accounts(4).....
6. Reference number of exemption granted (if any) under section 19 (6) of the Act.....

(b) This item must be equal to asset item 7 (a) in balance sheet.

STAAT 12.

Fonds. Boekjaar geëindig.

NAKOMING VAN ARTIKEL 19 (4) VAN DIE WET.

Bedrag belê in die besigheid van 'n werkgewer wat aan die fonds deelneem of in die besigheid van enige filiaalmaatskappy van so'n werkgewer en die bedrag voorgesket aan so'n werkgewer of filiaalmaatskappy.

	Werkgewer- maatskappy.	Filiaal- maatskappy.	Totaal.
(a) Regerings- en ander effektebesit ⁽¹⁾			
(b) Aandele.....			
(c) Obligasies.....			
(d) Gedekte lenings.....			
(e) Ongedekte lenings ⁽²⁾			
(f) Ander.....			

Verwysingsnommer van vrystelling (as daar is) toegestaan kragtens artikel 19 (4) of 19 (6) van die Wet

OPMERKINGS.

(1) Hierdie item het betrekking op regerings- en ander effektebesit soos uiteengesit in staat 3.

(2) Agterstallige bydraes waarvan betaling minder as 30 dae uitstaande is, maak nie beleggings uit nie—kyk bate-item 6 (a) in die balansstaat—en moet nie in hierdie item ingesluit word nie.

STATEMENT 12.

Fund. Financial Year ended

COMPLIANCE WITH SECTION 19 (4) OF THE ACT.

Amount invested in the business of an employer participating in the fund or in the business of any subsidiary company of such employer and the amount advanced to such employer or subsidiary company.

	Employer. Company.	Subsidiary Company.	Total
(a) Stock and other holdings ⁽¹⁾			
(b) Shares.....			
(c) Debentures.....			
(d) Secured loans.....			
(e) Unsecured advances ⁽²⁾			
(f) Other.....			

Reference number of exemption granted (if any) under section 19 (4) or 19 (6) of the Act

NOTES.

(1) This item refers to stock and other holdings as set out in Statement 3.

(2) Arrear contributions payment of which is less than 30 days overdue do not represent investments—see asset item 6 (a) in balance sheet—and must not be included in this item.

STAAT 13.

BELEGGINGS GEHOU EN BETAALBAAR BUITE DIE REPUBLIEK.

In die geval van beleggings gehou en betaalbaar buite die Republiek, moet die beleggings onder dieselfde hoofde as dié wat in state 1 tot 12 aangetoon is, geklassifiseer word, en die inligting in daardie state verlang, moet ten opsigte van daardie beleggings verstrekk word, met vermelding van die land waarin die beleggings gemaak is of gehou word.

STATEMENT 13.

INVESTMENTS HELD AND PAYABLE OUTSIDE THE REPUBLIC.

In the case of investments held and payable outside the Republic the investments must be classified under the same headings as indicated in Statements 1 to 12 and the information required in those statements is to be given in respect of those investments together with an indication as to the country in which the investments were made or are being held.

BYLAE „E”.

INSAE IN DOKUMENTE OP DIE KANTOOR VAN DIE REGISTRATEUR EN DIE MAAK VAN UITTREKSELS DAARUIT.

VOORGESKREWE GELDE.

- (a) Vir insae in of die maak van uittreksels uit een of meer van die volgende dokumente wat betrekking het op een bepaalde fonds..... 50c. *Gelde betaalbaar.*
- (i) Statute van die Fonds.
 - (ii) Jongste inkomsterekening en balansstaat.
 - (iii) Jongste verslag deur 'n waardeerder.
 - (iv) Jongste opgawe van bates en laste ingevolge artikel 17 van die Wet.
 - (v) Enige skema kragtens die bepalings van artikel 18 van die Wet.
- (b) Vir enige fotostaat of dubbelgespasieerde getikte afskrif of uittreksel deur die Registrateur 50c per enkel foliobladsy of gedeelte van 'n foliobladsy.
- (c) Vir waarmerking deur die Registrateur van enige afskrif of uittreksel gemaak onder (a) of (b) R1 vir elke afskrif of uittreksel bo en behalwe die gelde onder (a) of (b) hierbo voorgeskryf.

SCHEDULE “E”.

INSPECTION OF DOCUMENTS AT THE OFFICE OF THE REGISTRAR AND THE TAKING OF EXTRACTS THEREFROM.

PRESCRIBED FEES.

- (a) For inspection of or taking extracts from any one or more of the following documents relating to any one fund..... 50c. *Fee Payable.*
- (i) Rules of the fund.
 - (ii) Last revenue account and balance sheet.
 - (iii) Last report by a valuator.
 - (iv) Last statement of assets and liabilities in terms of section 17 of the Act.
 - (v) Any scheme under the provisions of section 18 of the Act.
- (b) For any photostatic or double-spaced typewritten copy or extract made by the Registrar from any of the documents mentioned in (a) above 50c per single foolscap page or portion of a foolscap page.
- (c) For authentication by the Registrar of any copy made or extract taken under (a) or (b) above.. R1 for every copy or extract in addition to the fees prescribed under (a) or (b) above.

No. R. 99.]

[26 Januarie 1962.]

WET OP PENSIOENFONDSE, 1956.—STATISTIESE INLIGTING.

Ek, THEOPHILUS EBENHAEZER DÖNGES, Minister van Finansies, handelende kragtens die bevoegdheid my verleen by subartikel (1) van artikel twee van die Wet op Pensioenfondse, 1956 (Wet No. 24 van 1956), soos gewysig:—

- (1) trek hierby Goewermentskennisgewing No. 1721 van 8 November 1957, in; en
- (2) skryf hierby voor dat enige pensioenfonds ingestel ooreenkomstig 'n ooreenkoms gepubliseer of geag gepubliseer te wees kragtens artikel agt-en-veertig van die Wet op Nywerheidsversoenig, 1956 (Wet No. 28 van 1956), voor die 30ste dag van Junie van elke jaar die Registrateur van Pensioenfondse, Privaatsak 238, Pretoria, moet voorsien van die volgende statistiese inligting ten opsigte van die jaar wat op die onmiddellik voorafgaande 31 Desember geëindig het:—

Getal lede (uitgesonderd pensioen-trekkers) aan die einde van die jaar

Getal persone wat gereelde periodieke betalings ontvang, aan die einde van die jaar

Voordele gedurende die jaar betaal—

(a) as pensioene (dit is gereelde periodieke betalings)

(b) as eenbedragtoekennings by aftrede of afsterwe

(c) as eenbedragbetalings onder ander omstandighede as (b) hierbo

T. E. DÖNGES,
Minister van Finansies.

No. R. 99.]

[26 January 1962.]

PENSION FUNDS ACT, 1956.—STATISTICAL INFORMATION.

I, THEOPHILUS EBENHAEZER DÖNGES, Minister of Finance, acting in terms of the powers vested in me by sub-section (1) of section two of the Pension Funds Act, 1956 (Act No. 24 of 1956), as amended—

- (1) hereby withdraw Government Notice No. 1721 dated 8th November, 1957; and

- (2) hereby prescribe that any pension fund which has been established in terms of an agreement published or deemed to have been published under section forty-eight of the Industrial Conciliation Act, 1956 (Act No. 28 of 1956), shall, before the 30th day of June of every year, furnish the Registrar of Pension Funds, Private Bag 238, Pretoria, with the following statistical information in respect of the year which ended on the 31st December immediately preceding:—

Number of members (other than pensioners) at the end of the year

Number of persons in receipt of regular periodic payments at the end of the year

Benefit payments made during the year:—

(a) as pensions (i.e. regular periodic payments)

(b) as lump sum awards on retirement or death

(c) as lump sum payments under circumstances other than (b) above

T. E. DÖNGES,
Minister of Finance.

No. R. 100.]

[26 Januarie 1962.]

WET OP ONDERLINGE HULPVERENIGINGS,
1956.

Die Staatspresident het kragtens die bevoegdheid hom verleen by artikel sewe-en-veertig van die Wet op Onderlinge Hulpverenigings, 1956 (Wet No. 25 van 1956), soos gewysig, die regulasies afgekondig by Goewermentskennisgewing No. 2050 van 18 Desember 1959 herroep en die volgende regulasies gemaak:—

REGULASIES.

WET OP ONDERLINGE HULPVERENIGINGS, 1956.

In hierdie regulasies beteken „die Wet” die Wet op Onderlinge Hulpverenigings, 1956, en alle uitdrukkings wat hierin gebesig en in die Wet omskryf word, het dieselfde betekenis as wat in die Wet aan hulle geheg word.

DEEL I.

WYSE WAAROP EN TYDPERK WAARBINNE
APPELLE BY DIE MINISTER INGEVOLGE
ARTIKEL VIER VOORTGESIT MOET WORD.

1. Elke onderlinge hulpvereniging of persoon wat kragtens artikel vier (3) van die Wet by die Minister wil appelleer teen 'n beslissing van die Registrateur, moet binne een maand na die bekendmaking van die betrokke beslissing 'n skriftelike kennisgewing van appèl by die Registrateur indien wat duidelik die beslissing waarteen geappelleer word en die gronde vir die appèl moet uiteensit. Sodanige kennisgewing van appèl moet deur die hoofbeampte van die vereniging (indien die appèl op versoek van 'n onderlinge hulpvereniging aangeteken word) of, in die geval van 'n appèl deur 'n individu of vennootskap, deur die individu of deur een van die vennote, na gelang van die geval, of deur sy behoorlik gemagtigde verteenwoordiger onderteken wees. In die geval van 'n appèl deur enige persoon wat nie 'n natuurlike persoon is nie, moet die kennisgewing van appèl as volg namens sodanige persoon onderteken word, te wete—

- (a) indien sodanige persoon 'n komitee van individue is, deur die persoon wat dan aan die hoof van die komitee is;
- (b) indien sodanige persoon 'n vereniging van persone is, deur die individu wat dan aan die hoof is van die raad van direkteure of ander komitee wat sodanige vereniging beheer.

2. By ontvangs van die kennisgewing van appèl in regulasie 1 genoem, moet die Registrateur 'n opgawe van die redes vir sy beslissing opstel. Die Registrateur moet 'n afskrif van die opgawe per geregistreerde pos aan die appellant stuur en die appellant versoek om binne 30 dae na afsending van die opgawe, of binne 'n verdere tydperk wat die Registrateur op aansoek vóór die verstryking van genoemde 30 dae goedkeur, skriftelik te verklaar of hy van voorneme is om met sy appèl voort te gaan al dan nie.

3. Indien die appellant verklaar dat hy nie van voorneme is om met sy appèl voort te gaan nie of indien hy die Registrateur nie binne die tydperk in regulasie 2 voorgeskryf van 'n antwoord voorsien nie, verval die appèl.

4. Indien die appellant binne die tydperk in regulasie 2 voorgeskryf, verklaar dat hy van voorneme is om met sy appèl voort te gaan, moet hy tesame met sy verklaring 'n antwoord op die opgawe in regulasie 2 genoem, by die Registrateur indien.

5. By ontvangs van die appellant se verklaring en antwoord moet die Registrateur so gou doenlik aan die Minister die volgende deurstuur:—

- (a) die kennisgewing van appèl in regulasie 1 genoem;
- (b) die opgawe deur hom opgestel en in regulasie 2 genoem;
- (c) die verklaring en antwoord in regulasie 4 genoem; en
- (d) alle ander dokumente wat ter sake is.

No. R. 100.]

[26 January 1962.]

FRIENDLY SOCIETIES ACT, 1956.

The State President has, under the powers vested in him by section forty-seven of the Friendly Societies Act, 1956 (Act No. 25 of 1956), as amended, repealed the regulations published under Government Notice No. 2050, dated 18th December, 1959, and made the following regulations:—

REGULATIONS.

FRIENDLY SOCIETIES ACT, 1956.

In these regulations “the Act” means the Friendly Societies Act, 1956, and all terms employed herein which have been defined in the Act shall bear the meanings assigned to them in the Act.

PART I.

MANNER IN WHICH AND TIME WITHIN WHICH
APPEALS TO THE MINISTER ARE TO BE
PROSECUTED UNDER SECTION FOUR.

1. Every friendly society or person desiring to appeal to the Minister in terms of section four (3) of the Act from any decision of the Registrar, shall within one month after the pronouncement of the decision at issue, lodge a written notice of appeal with the Registrar, which shall clearly set out the decision it is desired to appeal against and the grounds for the appeal. Such notice of appeal shall be signed by the principal officer of the society (if the appeal is at the instance of a friendly society) or in the case of an appeal by an individual or partnership, by the individual or by one of the partners, as the case may be, or by his duly authorized representative. In the case of an appeal by any person who is not a natural person the notice of appeal shall be signed on behalf of such person as follows, that is to say—

- (a) if such a person is a committee of individuals, by the person for the time being at the head of the committee;
- (b) if such person is an association of persons, by the individual who is for the time being at the head of the board of directors or other committee controlling such association.

2. Upon receipt of the notice of appeal mentioned in regulation 1 the Registrar shall prepare a statement of the reasons for his decision. The Registrar shall despatch a copy of the statement to the appellant by registered post, and require the appellant to declare in writing within 30 days of the despatch of the statement, or within such further period as the Registrar may, upon application before the expiry of the said 30 days, approve, whether he proposes to continue with his appeal or not.

3. If the appellant declares that he does not propose to continue with his appeal or if he does not furnish the Registrar with a reply within the period prescribed in regulation 2, the appeal shall lapse.

4. If the appellant declares, within the period prescribed in regulation 2, his intention to continue with his appeal, he shall together with his declaration lodge with the Registrar a reply to the statement mentioned in regulation 2.

5. Upon receipt of the appellant's declaration and reply the Registrar shall as soon as may be transmit to the Minister—

- (a) the notice of appeal mentioned in regulation 1;
- (b) the statement prepared by him and mentioned in regulation 2;
- (c) the declaration and reply mentioned in regulation 4; and
- (d) all other relevant documents.

6. Die Minister kan die appellant of die Registrateur versoek om hom skriftelik te voorsien van enige verdere of ander inligting wat hy nodig mag ag vir 'n regverdige beslissing van die appèl.

7. By ontvangs van die Minister se bekendmaking van sy beslissing oor die appèl, moet die Registrateur onmiddellik die beslissing per geregistreerde pos aan die appellant meedeel.

DEEL-II.

DOKUMENTE EN BESONDERHEDE WAT VERSTREK MOET WORD WANNEER AANSOEK OM REGISTRASIE KRAGTENS ARTIKEL VYF GEDOEN WORD.

8. Elke aansoek om registrasie moet bestaan uit 'n brief wat deur die persoon aan die hoof van die bestuursliggaam of wat namens die werkgewer wat aan die vereniging deelneem onderteken is, waarin—

- (i) hy aansoek doen om registrasie van die vereniging;
- (ii) die volle naam van die vereniging aangegee word;
- (iii) die volle adres van die geregistreerde kantoor van die vereniging (wat nie net 'n posbusnommer moet wees nie) verstrekk word;
- (iv) die naam van die persoon verstrekk word wat dan die vereniging administreer of wat by registrasie van die vereniging die vereniging sal administreer of wat dan aan die hoof staan van die liggaam wat dan die vereniging administreer;
- (v) die naam en adres van die ouditeur van die vereniging aangetoon word indien die vereniging 'n ouditeur het

en moet vergesel gaan van die volgende—

- (a) twee afskrifte van die statute van die vereniging behoorlik gesertifiseer deur die applikant, soos in regulasie 19 verduidelik, as synde die statute wat van krag sal word op datum van registrasie van die vereniging of die datum waarop die vereniging in werking tree, nl. die laatste datum van die twee;
- (b) indien die vereniging besigheid dryf of van voorneme is om besigheid te dryf wat aan aktuariële ondersoek onderworpe is—
 - (i) twee afskrifte van 'n sertifikaat deur 'n waardeerder dat die statute op gesonde finansiële beginsels gebaseer is; en
 - (ii) twee afskrifte van die jongste waardasieverslag deur 'n waardeerder, tesame met besonderhede aangaande die beginsels by die opstel van sodanige waardasie toegepas: Met dien verstande dat indien die vereniging van geen waardeerder gebruik gemaak het nie of gebruik sal maak nie of indien finansiële metodes deur die vereniging toegepas is of gaan word wat periodieke ondersoeke deur 'n waardeerder onnodig maak, ander inligting aangaande die geldelike gesondheid van die statute waaroor die applikant beskik, tesame met 'n verduideliking waarom 'n sertifikaat van 'n waardeerder nie beskikbaar is of sal wees nie, verstrekk moet word.

Die naam, adres en professionele kwalifikasies en ondervinding van die waardeerder moet in die sertifikaat aangetoon word;

- (c) twee afskrifte elk van 'n opgawe van inkomste en uitgawes van die vereniging vir die laaste boekjaar waarvoor rekeninge opgemaak is en van 'n balansstaat soos aan die einde van daardie boekjaar. As geen sodanige opgawe of balansstaat beskikbaar is nie, moet 'n verduideliking waarom dit nie beskikbaar is nie, verstrekk word;

6. The Minister may require the appellant or the Registrar to furnish him in writing with any further or other information which he may consider necessary for a just decision on the appeal.

7. Upon receipt of the Minister's notification of his decision on the appeal the Registrar shall immediately communicate that decision to the appellant by registered post.

PART II.

DOCUMENTS AND PARTICULARS TO BE FURNISHED WHEN APPLYING FOR REGISTRATION UNDER SECTION FIVE.

8. Every application for registration of a friendly society shall consist of a letter signed by the person at the head of the administering body for the time being or on behalf of the employer participating in the society in which—

- (i) he applies for registration of the society;
- (ii) is reflected the full title of the society;
- (iii) is given the full address (which must not only be a post office box number) of the registered office of the society;
- (iv) is given the full name of the person for the time being, or who will upon registration of the society be administering the society or for the time being at the head of the body administering the society;
- (v) is given the name and address of the auditor of the society if the society has an auditor,

and shall be accompanied by—

- (a) two copies of the rules of the society duly certified, as explained in regulation 19, by the applicant as being the rules which will become effective on the date of registration of the society or from the date of commencement of the society whichever is the later;
- (b) if the society carries on or intends carrying on any kind of business which is subject to actuarial scrutiny—
 - (i) two copies of a certificate by a valuator to the effect that the rules are based on sound financial principles; and
 - (ii) two copies of the latest valuation report by a valuator including particulars as to the principles applied in making such valuation: Provided that if no valuator has been or will be employed by the society or if financial methods have been or will be adopted by the society which will render periodic investigations by a valuator unnecessary, such other information regarding the financial soundness of the rules as the applicant may possess together with an explanation as to why a certificate by a valuator is or will not be available, must be furnished.

The name, address and professional qualifications and experience of the valuator must be indicated in the certificate;

- (c) two copies each of a statement of revenue and expenditure of the society for the last financial year for which accounts have been prepared, and of a balance sheet as at the end of that financial year. Where no such statement or balance sheet is available an explanation must be furnished as to why this is not available;

- (d) twee afskrifte van enige verslag of opgawe aangaande die finansiële toestand van die vereniging wat gedurende die boekjaar in (c) hierbo genoem, aan lede van die vereniging voorgelê is. As so 'n verslag of opgawe nie aan lede voorgelê is nie, moet hierdie feit duidelik vermeld word;
- (e) twee afskrifte van 'n opgawe van bates in die vorm uiteengesit in Bylae B. As enige van hierdie bates op enige manier beswaar is, moet besonderhede verstrekkend word;
- (f) behalwe waar die vereniging 'n vereniging van persone is, die naam en adres van die deelnemende werkgever, of as daar meer as een werkgever is, 'n lys van die name en adresse van al die betrokke werkgevers;
- (g) waar 'n maatskappy met beperkte aanspreeklikheid, 'n kooperatiewe vereniging of ander regspersoon tot die vereniging bydra, twee afskrifte van 'n dokument (byvoorbeeld 'n uittreksel uit die statute of 'n afskrif van die direkteur se besluit, ens.) om die magtiging waarkragtens die maatskappy, kooperatiewe vereniging of ander regspersoon aan die vereniging deelneem, aan te dui. Indien geen sodanige magtiging bestaan nie moet die feit duidelik vermeld word;
- (h) die voorgeskrewe registrasiegeld van R2 wat in kontant of per tjek of poswissel, ens., maar nie by wyse van inkomste- of posseëls nie, betaal moet word.

ONDERSKREWE VERENIGINGS—ARTIKEL drie (2) (b) VAN DIE WET.

9. Elke aansoek om registrasie van 'n vereniging wat uitsluitlik sake doen of sal doen by wyse van versekeringspolisse uitgereik deur 'n persoon wat wettiglik versekeringsbesigheid binne die bedoeling van die Versekeringswet, 1943, dryf, moet bestaan uit 'n brief soos aangedui in regulasie 8 en vergesel gaan van—

- (a) al die dokumente en besonderhede in paragrawe (a), (g) en (h) van regulasie 8 uiteengesit;
 - (b) 'n sertifikaat deur die betrokke versekeraar dat—
 - (i) 'n versekeringspolis ooreenkomstig die statute van die vereniging by hom in stand gehou word of gehou sal word;
 - (ii) die statute deur die applikant ingedien, dié is wat op die datum van aansoek om registrasie van krag is;
 - (c) 'n gesertifiseerde afskrif van die versekeringskontrak wat aangegaan is of sal word tussen die vereniging en die betrokke versekeraar; en
 - (d) 'n sertifikaat deur die betrokke applikant dat—
 - (i) die vereniging nie aan sy lede voordele bied of sal bied wat nie deur die versekeringspolis in (c) vermeld gedek is nie; en
 - (ii) die vereniging geen bates of beleggings hou of sal hou nie en geen geld hanteer of sal hanteer nie afgesien van die invordering van bydraes en die betaling van voordele namens die versekeraar, en geld nodig vir administrasie-doeleindes;
- en kan vergesel gaan van 'n aansoek om voorwaardelike vrystelling van die bepalinge van die Wet.

STAATSBEHEERDE VERENIGINGS—ARTIKEL drie (2) (c) VAN DIE WET.

10. Elke aansoek om registrasie van 'n vereniging wat aanspraak maak op vrystelling kragtens artikel drie (2) (c) van die Wet, moet vergesel gaan van—

- (a) al die dokumente en besonderhede in regulasie 8 uiteengesit;
- (b) 'n memorandum waarin die mate van beheer wat oor die vereniging uitgeoefen word deur 'n Staatsdepartement, met inbegrip van die Suid-Afrikaanse Spoorweg- en Hawensadministrasie, 'n provinsiale administrasie en die Administrasie van die Gebied duidelik uiteengesit word; en
- (c) 'n memorandum waarin die redes waarom aanspraak op vrystelling kragtens artikel drie (2) (c) van die Wet gemaak word, uiteengesit word.

- (d) two copies of any report or statement regarding the financial condition of the society which may have been submitted to the members of the society during the financial year referred to in (c) above. If no such report or statement was submitted to the members this fact must be clearly stated;
- (e) two copies of a statement of assets in the form set out in Schedule B. If any of these assets are in any way encumbered particulars must be furnished;
- (f) except where the society is an association of persons, the name and address of the participating employer, or if there are more than one employer a list of the names and addresses of all the employers concerned;
- (g) where a limited liability company, a co-operative society or other corporate body contributes to the society, two copies of a document (for example, an extract from the articles of association or a copy of the directors' resolution, etc.), to indicate the authority in terms of which the company, co-operative society or other corporate body participates in the society. If no such authority exists the fact must be clearly stated;
- (h) the prescribed registration fee of R2 which must be paid in cash or by cheque, postal order, etc., but not by means of revenue or postage stamps.

UNDERWRITTEN SOCIETIES—SECTION three (2) (b) OF THE ACT.

9. Every application for registration of a society which operates or will operate exclusively by means of policies of insurance, issued by a person lawfully carrying on insurance business within the meaning of the Insurance Act, 1943, shall consist of a letter as indicated in regulation 8 and shall be accompanied by—

- (a) all the documents and particulars set out in paragraphs (a), (g) and (h) of regulation 8;
- (b) a certificate by the insurer concerned to the effect that—
 - (i) an insurance policy is or will be maintained with it in terms of the rules of the society; and
 - (ii) the rules submitted by the applicant are those in force at the date of application for registration;
- (c) a certified copy of the insurance contract entered into or to be entered into between the society and the insurer concerned; and
- (d) a certificate by the applicant concerned to the effect that—
 - (i) the society does not nor will not provide its members with any benefits not covered by the insurance policy referred to in (c); and
 - (ii) the society does not nor will not hold any assets or investments and does not nor will not handle any money apart from the collection of contributions and the payment of benefits on behalf of the insurer concerned and money required for administration purposes

and may be accompanied by an application for conditional exemption from the provisions of the Act.

STATE-CONTROLLED SOCIETIES—SECTION three (2) (c) OF THE ACT.

10. Every application for registration of a society which claims exemption under section three (2) (c) of the Act shall consist of a letter as indicated in regulation 8 and shall be accompanied by—

- (a) all the documents and particulars set out in regulation 8;
- (b) a memorandum in which is clearly set out the measure of control exercised over the society by a department of the State, including the South African Railways and Harbours Administration, any provincial administration and the Administration of the Territory; and
- (c) a memorandum setting out the reasons as to why exemption is claimed under section three (2) (c) of the Act.

DEEL III.

FINANSIËLE STATE EN STATISTIEKE WAT DEUR
GEREGISTREERDE VERENIGINGS VER-
STREK MOET WORD.

11. Elke geregistreerde vereniging wat 'n boekjaar het wat eindig op 'n ander datum as die een-en-dertigste dag van Desember van elke jaar, moet sy boekjaar verander sodat dit op daardie dag van elke jaar eindig.

12. Elke geregistreerde vereniging moet voor of op die 30ste dag van Junie van elke jaar wat volg op die jaar waarin die vereniging aansoek om registrasie gedoen het onder dekking van 'n brief wat deur die hoofbeampte onderteken is, die volgende by die Registrateur van Onderlinge Hulpverenigings, Privaatsak 238, Pretoria, indien:—

- (a) *Drie afskrifte* van die inkomsterekening van die vereniging opgestel ooreenkomstig regulasie 14, indien dit van toepassing is, ten opsigte van die boekjaar wat op die onmiddellik voorafgaande 31 Desember geëindig het.
- (b) *Drie afskrifte* van die balansstaat van die vereniging soos aan die einde van genoemde boekjaar, opgestel ooreenkomstig regulasie 14 indien dit van toepassing is.
- (c) *Drie afskrifte* van elk van Bylaes A tot G ingevul soos aan die einde van genoemde boekjaar. Indien enige van genoemde bylaes nie van toepassing is nie, moet dit nie weggelaat word nie, maar moet dit saam met die ander ingevulde bylaes ingedien word met „NUL” daarop aangedui.
- (d) *Twee afskrifte* van enige spesiale verslag deur die ouditeur met betrekking tot enige van die werksaamhede van die vereniging gedurende die boekjaar waarop die inkomsterekening en balansstaat betrekking het.
- (e) *Twee afskrifte* van enige ander staat wat die vereniging aan sy lede of aandeelhouders voorgelê het ten opsigte van enige van sy werksaamhede gedurende genoemde boekjaar.
- (f) *Twee afskrifte* van enige jaarverslag wat die vereniging aan sy lede of aandeelhouders voorgelê het ten opsigte van genoemde boekjaar.
- (g) Behalwe waar die vereniging 'n vereniging van persone is, *twee afskrifte* van 'n staat wat die naam of name en anders of adresse van die deelnemende werkgewer of werkgewers soos op die onmiddellik voorafgaande 31 Desember aantoon.

13. Indien geen verslag of staat, wat in paragraaf (d), (e) of (f) van regulasie 12 genoem word, uitgebring of voorgelê is nie, soos in die betrokke paragraaf bepaal, moet dié feit spesifiek in die dekbriëf genoem word.

14. Waar 'n vereniging enige soort besigheid dryf wat aan aktuariële ondersoek onderworpe is en ook besigheid dryf wat nie daaraan onderworpe is nie, moet die vereniging afsonderlike rekenings hou ten opsigte van die besigheid wat aldus aan aktuariële ondersoek onderworpe is. Die vereniging moet sy bates verdeel tussen genoemde besigheid en die ander besigheid wat nie aan aktuariële ondersoek onderworpe is nie en bates aldus aan een tipe besigheid toegewys, mag nie sonder die voorafgaande goedkeuring van die Registrateur vir die doeleindes van die ander tipe besigheid gebruik word nie of aan dié ander tipe besigheid oorgedra word nie.

15. Die naam van die vereniging en die boekjaar waarop die dokumente betrekking het, moet op elke vel papier wat ingevolge regulasie 12 ingedien word, aangegee word.

16. Elke dokument in regulasie 12 genoem, moet behoorlik onderteken word soos in regulasies 20 en 21 verduidelik.

17. Aan die balansstaat genoem in paragraaf (b) van regulasie 12 moet 'n verslag wat deur die ouditeur van die vereniging onderteken is, soos voorgeskryf in regulasie 23, geheg word.

PART III.

FINANCIAL STATEMENTS AND STATISTICS TO
BE FURNISHED BY REGISTERED SOCIETIES.

11. Every registered society which has a financial year ending on a date other than the thirty-first day of December of every year, shall change its financial year so as to end on that day of each year.

12. Every registered society shall not later than the 30th day of June of every year following the year in which application was made for registration, submit the following to the Registrar of Friendly Societies, Private Bag 238, Pretoria, under cover of a letter signed by the principal officer:—

- (a) *Three copies* of the revenue account of the society prepared in accordance with regulation 14, if applicable, in respect of the financial year which ended on the 31st December immediately preceding.
- (b) *Three copies* of the balance sheet of the society prepared in accordance with regulation 14, if applicable, as at the end of the said financial year.
- (c) *Three copies* of each of Schedules A to G completed as at the end of the said financial year. If any of the said Schedules are not applicable they shall not be omitted but shall be endorsed “NIL” and be submitted with the other completed Schedules.
- (d) *Two copies* of any special report by the auditor relating to any of the activities of the society during the financial year to which the revenue account and balance sheet relate.
- (e) *Two copies* of any other statement the society may have presented to its members or shareholders in respect of any of its activities during the said financial year.
- (f) *Two copies* of any annual report the society may have presented to its members or shareholders in respect of the said financial year.
- (g) Except where the society is an association of persons, *two copies* of a statement reflecting the name or names and address or addresses of the participating employer or employers as at the immediately preceding 31st December.

13. If no report or statement referred to in paragraph (d), (e) or (f) of regulation 12 was made or presented as provided in the applicable paragraph, that fact shall be mentioned specifically in the covering letter.

14. Where a society carries on any kind of business which is subject to actuarial scrutiny and also carries on business which is not so subject, the society shall keep separate accounts in respect of the business which is so subject to actuarial scrutiny. The society shall apportion its assets between the said business and the other business not subject to actuarial scrutiny and assets thus allocated to one type of business shall not be used for the purposes of or be transferred to the other type of business without the prior approval of the Registrar.

15. The name of the society and the financial year to which the documents relate shall be stated on each sheet of paper submitted under regulation 12.

16. Every document referred to in regulation 12 shall be duly signed as explained in regulations 20 and 21.

17. The balance sheet referred to in paragraph (b) of regulation 12 shall have appended to it a report signed by the auditor of the society as prescribed in regulation 23.

DEEL IV.

VERSLAE DEUR WAARDEERDER EN OPGAWES
VAN BATES EN LASTE.

VERENIGINGS ONDERWORPE AAN AKTUARIËLE ONDERSOEK.

18. (a) Enige geregistreerde vereniging wat enige soort besigheid dryf wat aan aktuariële ondersoek onderworpe is, moet aan die vereistes van artikel drie-en-twintig van die Wet voldoen.

(b) 'n Geregistreerde vereniging wat tesame met die aansoek om registrasie ooreenkomstig artikel vyf (2) (b) van die Wet en regulasie 8 (b) (ii) 'n waardasieverslag ingedien het, kan die Registrateur kragtens paragraaf (b) van die voorbehoudsbepaling van artikel drie-en-twintig (3) van die Wet versoek om te gelas wanneer die eerste waardasie na registrasie van die vereniging gemaak moet word. Indien geen sodanige versoek gerig word nie, is die bepalinge van artikel drie-en-twintig (3) van die Wet sonder die voorbehoudsbepaling van toepassing.

DEEL V.

ONDERTEKENING VAN DOKUMENTE.

19. *Statute*.—Beide afskrifte van die statute van die vereniging wat die aansoek om registrasie vergesel, moet as volg op die eerste bladsy of, indien die statute in die vorm van 'n boekie is, op die omslag daarvan gesertifiseer wees:—

„Gesertifiseer dat hierdie statute die statute van die XYZ-onderlinge hulpvereniging is wat van krag sal word op die datum van registrasie/inwerkingtreding* van die vereniging.”

* Skrap wat nie van toepassing is nie.

As die applikant die persoon is wat die besigheid van die vereniging bestuur, moet die sertifikaat deur die persoon dan aan die hoof van die bestuursliggaam en een ander lid daarvan onderteken word. As die aansoek namens die deelnemende werkgewer gedoen word, moet die hoedanigheid waarin die applikant die dokument onderteken het, byvoorbeeld as sekretaris van die maatskappy, duidelik op die sertifikaat aangetoon word.

20. *Jaarrekening en state*.—Vir die toepassing van artikel ses-en-twintig van die Wet word die rekeninge en state voorgeskryf in regulasie 12 as een dokument beskou en moet hulle van die volgende sertifikaat vergesel gaan:—

„Gesertifiseer dat na die beste van ons wete die aangehegte rekeninge en state ten opsigte van die XYZ-onderlinge hulpvereniging vir die jaar geëindig 31 Desember 19....., waar en korrek is.”

Die sertifikaat wat onderteken moet wees soos in regulasie 21 verduidelik, mag of op 'n afsonderlike vel papier wees of op Bylae A aangeteken wees. Die rekeninge en state hoef nie elders onderteken te word nie behalwe deur die ouditeur waar voorgeskryf.

21. *Ander dokumente*.—Enige ander dokumente as die wat in regulasies 19 en 20 genoem word, moet op die eerste bladsy daarvan onderteken word, soos in artikel ses-en-twintig van die Wet bepaal, naamlik—

(a) waar die vereniging deur 'n individu geadministreer word, deur—

- (i) daardie individu; en
- (ii) die hoofbeampte;

(b) waar die vereniging deur 'n komitee of trustees geadministreer word, deur—

- (i) die persoon dan aan die hoof van sodanige komitee of trustees;
- (ii) een ander lid van die komitee of 'n trustee; en
- (iii) die hoofbeampte.

In die geval van (a) moet daar twee handtekeninge van verskillende individue wees. In die geval van (b) moet daar drie handtekeninge wees, maar aangesien die hoofbeampte 'n lid van die komitee of 'n trustee mag wees, is dit moontlik dat syne twee van die drie handtekeninge kan wees, d.w.s. minstens twee verskillende individue moet die dokument onderteken.

PART IV.

REPORTS BY VALUATOR AND STATEMENTS
OF ASSETS AND LIABILITIES.

SOCIETIES SUBJECT TO ACTUARIAL SCRUTINY.

18. (a) Every registered society which carries on any kind of business which is subject to actuarial scrutiny, shall comply with the requirements of section twenty-three of the Act.

(b) A registered society which has submitted a valuation report with the application for registration in accordance with section five (2) (b) of the Act and regulation 8 (b) (ii) may apply in terms of paragraph (b) of the proviso to section twenty-three (3) of the Act to the Registrar for a direction as to when the first valuation after registration of the society is to be made. If no such application is made, the provisions of section twenty-three (3) of the Act without the proviso shall apply.

PART V.

SIGNING OF DOCUMENTS.

19. *Rules*.—Both copies of the rules of the society which accompany the application for registration must be certified as follows on the first page or on the cover if the rules are in the form of a booklet:—

“Certified that these are the rules of the XYZ friendly society effective on the date of registration/commencement* of the society.”

* Delete whichever not applicable.

If the applicant is the person managing the business of the society the certificate must be signed by the person for the time being at the head of the administering body and by one other member thereof. If the application is made on behalf of the participating employer the certificate must clearly indicate the capacity in which the applicant signed the document, e.g., as secretary of the company.

20. *Annual Accounts and Statements*.—For the purposes of section twenty-six of the Act the statements prescribed in regulation 12 will be regarded as one document and must be accompanied by the following certificate:—

“Certified that to the best of our knowledge the attached accounts and statements in respect of the XYZ friendly society for the year ended 31st December, 19....., are true and correct.”

The certificate which must be signed as explained in regulation 21 may either be on a separate sheet of paper or be endorsed on Schedule A. The accounts and statements need not be signed elsewhere except by the auditor where prescribed.

21. *Other Documents*.—Any document other than those referred to in regulations 19 and 20 must be signed on the first page thereof as prescribed in section twenty-six of the Act, namely—

(a) where the society, is administered by one individual, by—

- (i) such individual; and
- (ii) the principal officer;

(b) where the society is administered by a committee or trustees, by—

- (i) the person for the time being at the head of such committee or trustees;
- (ii) one other member of the committee or a trustee; and
- (iii) the principal officer.

In the case of (a) there must be two signatures by different individuals. In the case of (b) there must be three signatures but as the principal officer may be a member of the committee or a trustee it is possible that his signature may comprise two of the three signatures, i.e., at least two different individuals must sign the document.

DEEL VI. OUDITEUR.

22. (a) Indien die vereniging op die datum van aansoek om registrasie geen ouditeur het nie, moet 'n ouditeur onverwyld ingevolge artikel *elf* van die Wet aangestel word en die Registrateur binne 30 dae na die datum van registrasie van die vereniging skriftelik in kennis gestel word van die naam en adres van die ouditeur wat aldus aangestel is.

(b) Wanneer 'n geregistreerde vereniging 'n nuwe ouditeur aangestel het, moet die hoofbeampte binne 30 dae na die datum van sodanige aanstelling, skriftelik kennis daarvan aan die Registrateur gee en dié kennisgewing moet die naam en adres van die ouditeur vermeld en vergesel gaan van 'n sertifikaat, wat deur die persoon wat die besigheid van die vereniging bestuur, onderteken is, met die strekking dat sodanige aanstelling ooreenkomstig die bepalings van die statute van die vereniging gedoen is.

23. Die inkomsterekening en balansstaat onderskeidelik in paragrawe (a) en (b) van regulasie 12 genoem, moet vergesel gaan van 'n verslag van die ouditeur van die vereniging in die vorm hieronder uiteengesit, maar indien die ouditeur nie in staat is om die verslag sonder voorbehoud in die vorm aldus aangetoon te onderteken nie, kan dit in die vorm wees wat hy verkies, mits dit handel oor die aangeleenthede in die verslag genoem, en sy redes waarom hy die verslag nie sonder voorbehoud kan onderteken nie, insluit.

„VERSLAG DEUR OUDITEUR.

Ek/Ons het die boeke en rekeninge en bewysstukke van die vereniging nagegaan en my/ons vergewis van die bestaan van die sekuriteite. Ek/Ons het al die inligting en verduidelikings wat na my/ons beste kennis en wete vir die doeleindes van my/ons ouditering nodig was, ingewin. Volgens my/ons mening is behoorlike rekeningboeke gehou sover dit uit my/ons ondersoek van daardie boeke blyk. Bostaande balansstaat is in ooreenstemming met die rekeningboeke en volgens my/ons mening en na my/ons beste inligting en volgens die verduidelikings aan my/ons verstrek, is die balansstaat en inkomsterekening 'n ware en redelike weergawe van onderskeidelik die stand van sake van die vereniging per 31 Desember 19....., en die inkomste en uitgawes vir die jaar op daardie datum geëindig. Ek/Ons het my/ons daarvan vergewis dat die nodige magtiging vir alle uitgaweposte wat in die inkomste- en -uitgawe-rekening ingesluit is, bestaan.”

24. Elke geregistreerde vereniging moet jaarliks 'n sertifikaat van die ouditeure van die vereniging indien dat die vereniging voldoen het aan sy statuut, as daar een is, wat bepaal dat hy getrouheidsdekking moet verkry. Hierdie sertifikaat moet die dokumente by regulasie 12 voorgeskryf, vergesel. Indien die ouditeur nie in staat is om sodanige sertifikaat te verstrek nie, moet hy die redes vermeld waarom hy nie in staat is om dit te doen nie.

DEEL VII. HOOFBEAMPTTE.

25. (a) Indien die vereniging op die datum van aansoek om registrasie nog nie 'n hoofbeampte aangestel het nie, moet sodanige beampte ingevolge artikel *tien* van die Wet aangestel word en moet die persoon wat die besigheid van die vereniging bestuur, die Registrateur binne 30 dae na die datum waarop die vereniging geregistreer is, skriftelik in kennis stel van die naam van die persoon aldus aangestel.

(b) Indien die hoofbeampte uit die Republiek afwesig is of sy amp neerlê of om die een of ander rede nie in staat is om sy pligte uit te voer nie, moet die vereniging 'n ander persoon as sy hoofbeampte aanstel en moet die persoon wat die besigheid van die vereniging bestuur, die Registrateur ooreenkomstig artikel *tien* (4) van die Wet van die aanstelling in kennis stel.

PART VI. AUDITORS.

22. (a) If the society has no auditor as at the date of application for registration, an auditor shall be appointed forthwith in terms of section *eleven* of the Act and the Registrar be advised in writing within 30 days from the date of registration of the society of the name and address of the auditor so appointed.

(b) Whenever a registered society has appointed a new auditor, the principal officer shall within 30 days as from the date of such appointment give notice thereof in writing to the Registrar which notice shall state the name and address of the auditor and shall be accompanied by a certificate signed by the person managing the business of the society to the effect that such appointment was made in accordance with the provisions of the rules of the society.

23. The revenue account and balance sheet referred to in paragraphs (a) and (b) of regulation 12 respectively shall have appended to it a report by the auditor of the society in the form set out below, but if the auditor is unable to sign the report in the form so shown without qualification, the report shall be in such form as he wishes provided that it shall deal with the matters referred to in the report and shall include his reasons for being unable to sign the report without qualification.

“Report by Auditor.

I/We have examined the books and accounts and vouchers of the society and have satisfied myself/ourselves of the existence of the securities. I/We have obtained all the information and explanations which to the best of my/our knowledge and belief were necessary for the purposes of my/our audit. In my/our opinion proper books of account have been kept so far as appears from my/our examination of those books. The above balance sheet is in agreement with the books of account and in my/our opinion and to the best of my/our information and according to the explanations given to me/us the balance sheet and revenue account give a true and fair view respectively of the state of the society's affairs as at 31st December, 19....., and of the revenue and expenditure for the year ended on that date. I/We have satisfied myself/ourselves that the necessary authority exists for all items of expenditure included in the revenue and expenditure account.”

24. Every registered society shall submit annually a certificate by the auditor of the society to the effect that the society has complied with its rule, if any, requiring it to obtain fidelity cover. This certificate shall accompany the documents prescribed in regulation 12. If the auditor is not in a position to furnish such a certificate he must state his reasons for not being able to do so.

PART VII. PRINCIPAL OFFICER.

25. (a) If the society has not yet appointed a principal officer as at the date of application for registration such officer shall be appointed in terms of section *ten* of the Act and the person managing the business of the society shall notify the Registrar in writing within 30 days from the date of registration of the society of the name of the person so appointed.

(b) If the principal officer is absent from the Republic or vacates his office or is unable for any reason to discharge his duties, the society shall appoint another person as its principal officer and the person managing the business of the society shall advise the Registrar of the appointment in accordance with section *ten* (4) of the Act.

26. Behalwe waar die vereniging 'n vereniging van persone is, moet die hoofbeampte die Registrateur binne 30 dae na die verandering skriftelik in kennis stel van die naam van enige nuwe deelnemende werkgever wat in die vereniging opgeneem is of van enige deelnemende werkgever wat uit die vereniging uitgetree het.

DEEL VIII.

ALGEMEEN.

27. Geen geregistreerde vereniging mag sy geregistreerde adres verander nie, tensy die prosedure in sy statute voorgeskryf vir die wysiging van die statuut wat op die geregistreerde adres betrekking het, gevolg is en die wysiging van die statuut deur die Registrateur geregistreer is.

28. (a) Binne een maand na die datum waarop 'n besluit geneem is vir die verandering of herroeping van 'n statuut of vir die aanneming van 'n addisionele statuut, moet die hoofbeampte van die betrokke vereniging die volgende aan die Registrateur stuur:—

- (i) vier afskrifte van die besluit wat geneem is, tesame met 'n sertifikaat, onderteken soos in regulasie 21 verduidelik, dat die besluit ooreenkomstig die bepalinge van die statute van die vereniging geneem is;
- (ii) waar die vereniging enige soort besigheid dryf wat aan aktuariële ondersoek onderworpe is, en indien die verandering of herroeping van of byvoeging by die statute die geldelike toestand van die vereniging raak, 'n sertifikaat deur 'n waardeerder aangaande die gesondheid uit 'n geldelike oogpunt van die verandering, herroeping of byvoeging;
- (iii) indien die besigheid van die vereniging nie aan aktuariële ondersoek onderworpe is nie en indien die verandering of herroeping van of byvoeging by die statute die geldelike toestand van die vereniging raak, 'n uiteensetting waarin die inligting waaroor die vereniging beskik aangaande die gesondheid uit 'n geldelike oogpunt van die veranderde, herroep of bygevoegde statuut verstrekkend word; en
- (iv) 'n uiteensetting waarin die noodsaaklikheid van die verandering of herroeping van of byvoeging by die statute verduidelik word.

(b) Geen verandering of herroeping van of byvoeging by die statute is geldig voordat dit deur die Registrateur ingevolge artikel veertien (4) van die Wet geregistreer is nie, en sodanige verandering, herroeping of byvoeging word van krag af vanaf die datum deur die betrokke vereniging bepaal, of, indien geen datum aldus bepaal is nie, vanaf die datum van registrasie daarvan.

29. Teen betaling van die gelde voorgeskryf in Bylae H kan enige persoon enige dokument in die Bylae genoem, op die kantoor van die Registrateur ter insae kry of 'n afskrif daarvan of 'n uittreksel daaruit maak tussen die ure 9 v.m. en 12 middag en 2 n.m. en 3.30 n.m. op Maandae tot Vrydae, of van die Registrateur 'n afskrif van of 'n uittreksel uit enige sodanige dokument verkry. Enige bedrag wat ingevolge hierdie regulasie betaalbaar is, moet by wyse van inkomsteseëls betaal word.

30. Enige persoon wat versuim het om 'n opgawe te verstrek of 'n skema, verslag, rekening, staat of ander dokument te verstrek of in te dien binne die tydperk voorgeskryf in die Wet, of binne enige verlengde tydperk deur die Registrateur kragtens artikel vier-en-veertig (1) van die Wet toegelaat, kan daarna, sonder dat daardeur aan die bepalinge van artikel agt-en-veertig (1) van die Wet afbreuk gedoen word, sodanige opgawe verstrek of sodanige skema, verslag, rekening, staat of ander dokument verstrek of indien, indien hy 'n boete van R10 vir elke dag wat hy aldus versuim het, betaal.

26. Except where the society is an association of persons the principal officer shall advise the Registrar in writing within 30 days from the date of the change of the name of any new participating employer admitted to the society or of any participating employer who withdrew from the society.

PART VIII.

GENERAL.

27. No registered society shall change its registered address unless the procedure prescribed in its rules for the amendment of the rule pertaining to the registered address has been followed and the amendment of the rule has been registered by the Registrar.

28. (a) Within one month from the date of the passing of a resolution for the alteration or rescission of any rule or for the adoption of any additional rule the principal officer of the society concerned shall submit to the Registrar—

- (i) four copies of the resolution adopted, together with a certificate signed as explained in regulation 21 to the effect that the resolution has been adopted in accordance with the provisions of the rules of the society;
- (ii) if the society carries on any kind of business which is subject to actuarial scrutiny, and if the alteration or rescission of or addition to the rules affects the financial condition of the society a certificate by a valuator as to the financial soundness of the alteration, rescission or addition;
- (iii) if the business of the society is not subject to actuarial scrutiny and if the alteration or rescission of or addition to the rules affects the financial condition of the society, a statement giving such information regarding the financial soundness of the altered, rescinded or added rule as the society may possess; and
- (iv) a statement explaining the necessity for the alteration or rescission of or addition to the rules.

(b) No alteration or rescission of or addition to the rules shall be valid before registration by the Registrar in terms of section fourteen (4) of the Act, and such alteration, rescission or addition shall take effect either as from the date determined by the society concerned, or if no such date has been so determined, as from the date of the registration thereof.

29 On payment of the fees prescribed in Schedule H, any person may, between the hours of 9 a.m. and 12 noon and 2 p.m. and 3.30 p.m. on Mondays to Fridays inspect at the office of the Registrar, or may make a copy of or take an extract from any document mentioned in the Schedule or may obtain from the Registrar a copy of or an extract from any such document. Any amount payable in terms of this regulation shall be paid by way of revenue stamps.

30. Any person who has failed to make a return or to transmit or deposit a scheme, report, account, statement or other document within the time prescribed by the Act, or within any extended period allowed by the Registrar in terms of section forty-four (1) of the Act, may, without derogation from the provisions of section forty-eight (1) of the Act, thereafter furnish such return or transmit or deposit such scheme, report, account, statement or other document subject to the payment of a penalty of R10 for every day during which he has remained in default.

BYLAE A.

vereniging. Boekjaar geëindig

ALGEMENE EN STATISTIESE INLIGTING.

1. Naam van die vereniging
2. Geregistreerde adres van die vereniging
3. Naam en adres van die persoon aan die hoof van die bestuursliggaam
4. Naam van hoofbeampte
5. Naam en adres van die ouditeur van die vereniging
6. Jaar waarin die vereniging ingestel is
7. Getal takke
8. Statistieke van lede:—
 - (a) Getal lede aan einde van vorige boekjaar
 - (b) Plus getal lede opgeneem gedurende die boekjaar waarop dié staat betrekking het
 - (c) Min getal lede wie se lidmaatskap gedurende die boekjaar waarop dié staat betrekking het, beëindig is
 - (d) Getal lede aan einde van die boekjaar waarop dié staat betrekking het

9. Besonderhede van voordele goedgekeur en uitbetaal gedurende die boekjaar:—

Tipe voordeel.	Bedrag.		
	Vorige boekjaar goedgekeur en hierdie jaar uitbetaal.	Goedgekeur en uitbetaal hierdie boekjaar.	Goedgekeur maar aan die einde van die jaar nog nie uitbetaal nie.
Mediese voordele			
Siektebetalingvoordele			
Doodsvoordele			
Begrafnisvoordele			
Ander voordele (spesifiseer)			

SCHEDULE A.

Society. Financial year ended

GENERAL AND STATISTICAL INFORMATION.

1. Name of Society
2. Registered address of Society
3. Name and address of the person for the time being at the head of the administering body
4. Name of principal officer
5. Name and address of the auditor of the Society
6. Year in which Society was established
7. Number of branches
8. Statistics of members:—
 - (a) Number of members at end of previous financial year
 - (b) Add number of members admitted during the financial year to which this statement relates
 - (c) Deduct number of persons whose membership terminated during the year to which this statement relates
 - (d) Number of members at end of the financial year to which this statement relates
9. Particulars of benefits approved and paid out during the financial year:—

Type of Benefit.	Amount.		
	Approved previous Financial Year and Paid Out this Year.	Approved and Paid Out this Financial Year.	Approved but not Paid Out at End of this Year.
Medical benefits			
Sick pay benefits			
Death benefits			
Funeral benefits			
Other benefits (specify)			

BYLAE B.

vereniging. Boekjaar geëindig

A.—BATES IN DIE REPUBLIEK GEHOU INGEVOLGE ARTIKEL 20 (2) VAN DIE WET OP ONDERLINGE HULPVERENIGINGS, 1956.

Posisie soos op 31 Desember 19_____

Kontant—

By bank (lopende rekening).....

Voorhande.....

Onmiddellik opvraagbare geld—

By Nasionale Finansiële korporasie.....

By plaaslike besture.....

By Land- en Landboubank van S.A.....

Spaardeposito's—

By geregistreerde bankinstellings.....

By geregistreerde bouverenigings.....

By Posspaarbank.....

Vaste deposito's—

By geregistreerde bankinstellings.....

By geregistreerde bouverenigings.....

Wissels, skuldbriewe of effekte uitgereik of gewaarborg deur—

Regering van die Republiek.....

Provinsiale administrasies.....

Plaaslike besture.....

Randwaterraad.....

Elektrisiteitsvoorsieningskommissie.....

Wissels, skuldbriewe of effekte uitgereik of gewaarborg deur—

Instellings goedgekeur kragtens artikel 20 (2) (e) van die Wet (voledige lys).....

Obligasies uitgereik deur die Land- en Landboubank van S.A.....

Reserwebankaandeel.....

TOTAAL.....

B.—INKOMSTE GEDURENDE HIERDIE JAAR VERKRY UIT BATES IN (A) HIERBO UITEENGESIT.....

OPMERKINGS.

(1) Indien enige van voorgaande bates op enige manier beswaar is, moet dit duidelik gemeld word.

(2) Bouverenigingandeel kom nie in aanmerking vir die toepassing van artikel 20 (2) van die Wet nie.

SCHEDULE B.

Society. Financial year ended

A.—ASSETS HELD IN THE REPUBLIC IN TERMS OF SECTION 20 (2) OF THE FRIENDLY SOCIETIES ACT, 1956.

Position as at 31st December, 19_____

Cash—

At bank (current account).....

On hand.....

Money at Call—

With National Finance Corporation.....

With Local authorities.....

With Land and Agricultural Bank of S.A.....

Savings Deposits—

With registered banking institutions.....

With registered building societies.....

With Post Office Savings Bank.....

Fixed Deposits—

With registered banking institutions.....

With registered building societies.....

Bills, Bonds or Securities issued or guaranteed by—

Government of the Republic.....

Provincial administrations.....

Local authorities.....

Rand Water Board.....

Electricity Supply Commission.....

Bills, Bonds or Securities issued or guaranteed by—

Institutions approved in terms of section 20 (2) (e) of Act (List fully).....

Debentures issued by Land and Agricultural Bank of S.A.....

Reserve Bank Stock.....

TOTAL.....

B.—INCOME DERIVED DURING THIS YEAR FROM ASSETS ENUMERATED IN (A) ABOVE

NOTES.

(1) If any of the foregoing assets are encumbered in any way, this must be clearly stated.

(2) Building Society shares do not qualify for the purposes of section 20 (2) of the Act.

BYLAE C.

...vereniging. Boekjaar geëindig

ONROERENDE EIENDOM VAN DIE VERENIGING.

Aard van eiendom.	Geleë te.	Boekwaarde soos by afsluiting van vorige jaar.	Verbeterings en toevoegings gekapitaliseer gedurende jaar.	Waardevermindering.	Boekwaarde aan einde van jaar.	Netto inkomste gedurende jaar.	Indien eiendom onder verband is.		
							Verbandnemer.	Bedrag.	Rente-koers.
Boekwaarde aan einde van jaar (volgens balansstaat)..									
Totale netto inkomste (volgens inkomsterekening).....									

SCHEDULE C.

Society. Financial year ended.

IMMOVABLE PROPERTY OWNED BY SOCIETY.

Nature of Property.	Situated at.	Book Value as at Close of previous Year.	Improvements and Additions capitalised during Year.	Depreciation.	Book Value at End of Year.	Nett Income during Year.	If Property is Mortgaged.		
							Mortgagee.	Amount.	Rate of Interest.
Book-value at end of year (as per balance sheet).....									
Total net income (as per revenue account).....									

BYLAE D.

vereniging. Boekjaar geëindigd

AANDELE BESIT DEUR VERENIGING.

(a) Genoteer:—Ø

	Nominale waarde.	Markwaarde (sonder dividend).	Boekwaarde volgens balansstaat.	Waarde van dividende ontvang.	Opmerkings.*
(i) Voorkeuraandele (volledige lys) ..					
(ii) Gewone aandele (volledige lys) ..					
TOTAAL.....					

(b) Nie genoteer nie :—* *

	Nominale waarde.	Boekwaarde volgens balansstaat.	Waarde van dividende ontvang.	Opmerkings.*
(i) Voorkeuraandele (volledige lys)...				
(ii) Gewone aandele (volledige lys)...				
TOTAAL.....				

(c) Bouverenigingaandeel... : ** Boekwaarde volgens balansstaat..... R

(d) Dividende gedurende hierdie jaar op Bouverenigingaandeles ontvang..... R

Ø „ Genoteer ”.—enige aandeel waarvoor 'n kopersprys of verkopingsprys amptelik aangeteken is deur 'n erkende effektebeurs op of na 1 Oktober van die boekjaar waarop die balansstaat betrekking het.

* Indien enige van die aandele aflosbaar is, moet hierdie feit in hierdie kolom aangetoon word.

**** Bouverenigingaandele moet nie onder die opskrif „nie genoteer nie” ingesluit word nie, aangesien hulle onder item (c) aangegee moet word.**

OPMERKING.—Indien die vereniging meer as 50 persent van die uitgerekte aandele van enige onderneming besit, moet hierdie feit spesifiek genoem word.

SCHEDULE D.

Society. Financial year ended

SHARES HELD BY SOCIETY.

(a) Quoted :—Ø

	Nominal Value.	Market Value (ex Dividend).	Book Value as per Balance Sheet.	Value of Dividends Received.	Remarks.*
(i) Preference Shares (List fully).....					
(ii) Ordinary Shares (List fully).....					
TOTAL.....					

(b) Unquoted :—**

	Nominal Value.	Book Value as per Balance Sheet.	Value of Dividends Received.	Remarks.*
(i) Preference Shares (List fully).....				
(ii) Ordinary Shares (List fully).....				
TOTAL.....				

(c) Building Society Shares: ** Book value as per balance sheet. R
 (d) Dividends received on Building Society Shares during this year. R

Ø "Quoted"—Any shares for which a buyer's price or sales price has been officially recorded by a recognised Stock Exchange on or after the 1st of October of the financial year to which the balance sheet relates.

* In the case of any of the shares being redeemable this fact must be indicated in this column.

** Building Society shares are not to be included under the heading "Unquoted" as they must be shown under item (c).

NOTE.—If the society holds more than 50 per cent of the issued shares of any concern this fact must be specifically mentioned.

BYLA E.

vereniging. Boekjaar geëindig

LENINGS EN EX GRATIA-BETALINGS AAN LEDE, LENINGS AAN NIE-LEDE, BYDRAES TOT ANDER VERENIGINGS OF TOT PENSIOEN- OF VOORSIENINGSFONDSE EN SKENKINGS.

1. Lenings aan lede.

Tipe lening.	Boekwaarde.	Waarde van rente ontvang.	Opbrengs persent.
(a) Eerste verbandlenings.....			
(b) Ander lenings.....			
TOTAAL.....			

2. Lenings aan nie-lede.

Tipe lening.	Boekwaarde.	Waarde van rente ontvang.	Opbrengs persent.
(a) Eerste verbandlenings.....			
(b) Ander versekerde lenings (spesifiseer).....			
(c) Onversekerde lenings.....			
TOTAAL.....			

3. Ex gratia-betalings aan lede.

Aard van toekenning.	Bedrag.
(a) Vir betaling van mediese koste.....	
(b) Vir verlies van besoldiging.....	
(c) Vir betaling van begrafnis- en doodskoste.....	
(d) Vir ander koste (spesifiseer).....	
TOTAAL.....	

4. Skenkings.

Aan wie betaal (spesifiseer).	Bedrag.
TOTAAL.....	

5. Bydraes gedurende hierdie jaar tot ander verenigings of tot 'n pensioen- of voorsieningsfonds ten voordele van die werknemers van die vereniging..... R

SCHEDULE E.

Society. Financial year ended

LOANS AND *EX GRATIA* PAYMENTS TO MEMBERS, LOANS TO NON-MEMBERS, CONTRIBUTIONS TO OTHER SOCIETIES OR PENSION OR PROVIDENT FUNDS, AND DONATIONS.

1. Loans to members.

Type of Loan.	Book Value.	Value of Interest Received.	Yield per cent.
(a) First mortgage bond loans.....			
(b) Other loans.....			
TOTAL.....			

2. Loans to non-members.

Type of Loan.	Book Value.	Value of Interest Received.	Yield per cent.
(a) First mortgage bond loans.....			
(d) Other secured loans (specify).....			
(c) Unsecured loans.....			
TOTAL.....			

3. *Ex gratia* payments to members.

Nature of Award.	Amount.
(a) Towards payment of medical expenses.....	
(b) Towards loss of remuneration.....	
(c) Towards payment of funeral and death expenses.....	
(d) Towards other expenses (specify).....	
TOTAL.....	

4. Donations.

To whom paid (specify).	Amount.
TOTAL.....	

5. Contributions made during this year to other societies or to a pension fund or provident fund for the benefit of employees of the Society..... R

BYLAE F.

vereniging. Boekjaar geëindig

RESERWEFONDSE.

Type fonds.	Balans aan einde van vorige jaar.	Bedrag hierdie jaar na of van fonds oorgedra.	Balans aan einde van hierdie jaar.	Vermeerdering of vermindering.
Mediese voordelefonds.....				
Siektebetalingsfonds.....				
Doodsvoordelefonds.....				
Begrafnisvoordelefonds.....				
Ander voordelefondse (spesifiseer).....				
TOTAAL VOORDELEFONDSE.....				
Ander reserwefondse en voorsienings (spesifiseer).....				
TOTAAL: Alle Reserwefondse.....				

SCHEDULE F.

Society. Financial year ended

RESERVE FUNDS.

Type of Fund.	Balance at End of Previous Year.	Amount Trans- ferred to or from Fund this Year.	Balance at End of this Year.	Increase or Decrease.
Medical Benefit Fund.....				
Sick Pay Fund.....				
Death Benefit Fund.....				
Funeral Benefit Fund.....				
Other Benefit Funds (specify).....				
TOTAL BENEFIT FUNDS.....				
Other Reserve Funds.....				
and provisions (specify).....				
TOTAL ALL RESERVE FUNDS.....				

BYLAE G.

vereniging. Boekjaar geëindig

ADMINISTRASIEKOSTE.

Salarisse en lone ⁽¹⁾	R
Honoraria.....	R
Ouditgelde.....	R
Aktuariëlegelde ⁽²⁾	R
Ander administrasiekoste (spesifiseer).....	R
TOTAAL ADMINISTRASIEKOSTE.....	R

⁽¹⁾ Besonderhede van werknemers⁽²⁾ Uitgesonderd voorsiening vir aktuariëlegelde soos per Bylae F.

SCHEDULE G.

Society. Financial year ended

ADMINISTRATION EXPENSES.

Salaries and wages ⁽¹⁾	R
Honoraria.....	R
Audit fees.....	R
Actuarial fees ⁽²⁾	R
Other administration expenses (specify).....	R
TOTAL ADMINISTRATION EXPENSES.....	R

⁽¹⁾ Particulars of employees⁽²⁾ Excluding provision for actuarial fees as per Schedule F.

BYLAE H.

INSAE IN DOKUMENTE OP DIE KANTOOR VAN DIE REGISTRATEUR EN DIE MAAK VAN UITTREKSELS DAARUIT.
VOORGESKREWE GELDE.

Gelde Betaalbaar.

- (a) Vir insae in of die maak van afskrifte van of die maak van uittreksels uit een of meer van die volgende dokumente wat betrekking het op een bepaalde vereniging..... 50c
- (i) Statute van die vereniging.
(ii) Jongste inkomsterekening en balansstaat.
(iii) Jongste verslag deur 'n waardeerder.
- (b) Vir enige fotostaat- of dubbelgespasiëerde getikte afskrif of uittreksel deur die Registrateur gemaak van of uit enige van die dokumente in (a) hierbo genoem..... 50c per enkelfoliobladsy of gedeelte van 'n foliobladsy.
- (c) Vir waarmerking deur die Registrateur van enige afskrif of uittreksel gemaak ooreenkomstig (a) of (b) hierbo..... R1 vir elke afskrif of uittreksel bo en behalwe die gelde voorgeskryf in (a) of (b) hierbo.

SCHEDULE H.

INSPECTION OF DOCUMENTS AT THE OFFICE OF THE REGISTRAR AND THE TAKING OF EXTRACTS THEREFROM.
PRESCRIBED FEES.

Fee Payable.

- (a) For inspection or making copies of or taking extracts from any one or more of the following documents relating to any one Society..... 50c.
- (i) Rules of the Society.
(ii) Last revenue account and balance sheet.
(iii) Last report by a valuator.
- (b) For any photostatic or double-spaced type-written copy of or extract made by the Registrar from any of the documents mentioned in (a) above..... 50c per single foolscap page or portion of a foolscap page.
- (c) For authentication by the Registrar of any copy made or extract taken under (a) or (b) above..... R1 for every copy or extract in addition to the fees prescribed under (a) or (b) above.

No. R. 101.]

[26 Januarie 1962.]

WET OP ONDERLINGE HULPVERENIGINGS,
1956.—STATISTIESE INLIGTING.

Ek, THEOPHILUS EBENHAËZER DÖNGES, Minister van Finansies, skryf hierby kragtens subartikel (1) van artikel drie van die Wet op Onderlinge Hulpverenigings, 1956 (Wet No. 25 van 1956), voor dat enige onderlinge hulpvereniging ingestel ooreenkomstig 'n ooreenkoms gepubliseer of geag gepubliseer te wees kragtens artikel agt-en-veertig van die Wet op Nywerheidsversoening, 1956 (Wet No. 28 van 1956), voor die 30ste dag van Junie van elke jaar die Registrateur van Onderlinge Hulpverenigings moet voorsien van die volgende statistiese inligting ten opsigte van die jaar wat op die onmiddellik voorafgaande 31 Desember geëindig het:—

1. Statistieke van lede:—

- (a) Getal aan die einde van die vorige boekjaar. _____
- (b) Plus die getal opgeneem gedurende die jaar waarop die staat betrekking het..... _____
- (c) Min die getal wie se lidmaatskap gedurende die jaar waarop die staat betrekking het, beëindig is..... _____
- (d) Getal aan die einde van die jaar waarop die staat betrekking het..... _____

2. Besonderhede van voordele goedgekeur en uitbetaal gedurende die jaar:—

Tipe voordeel.	Bedrag.		
	Vorige boekjaar goedgekeur en hierdie jaar uitbetaal.	Goedgekeur en uitbetaal hierdie boekjaar.	Goedgekeur maar aan die einde van die jaar nog nie uitbetaal nie.
Mediese voordele.			
Siektebetalingsvoordele.....			
Doodsvoordele...			
Begrafnisvoordele.			
Ander voordele (spesifiseer)....			

T. E. DÖNGES.
Minister van Finansies.

No. R. 101.]

[26 January 1962.]

FRIENDLY SOCIETIES ACT, 1956.—
STATISTICAL INFORMATION.

I, THEOPHILUS EBENHAËZER DÖNGES, Minister of Finance, hereby prescribe, in terms of sub-section (1) of section three of the Friendly Societies Act, 1956 (Act No. 25 of 1956), that any friendly society which has been established in terms of an agreement published or deemed to have been published under section forty-eight of the Industrial Conciliation Act, 1956 (Act No. 28 of 1956), shall, before the 30th day of June of every year, furnish the Registrar of Friendly Societies with the following statistical information in respect of the year which ended on the 31st December immediately preceding:—

1. Statistics of Members:—

- (a) Number at end of the previous financial year.. _____
- (b) Add number admitted during the year to which the statement relates..... _____
- (c) Deduct number whose membership was terminated during the year to which the statement relates..... _____
- (d) Number at end of the year to which the statement relates..... _____

2. Particulars of benefits approved and paid out during the year:—

Type of Benefit.	Amount.		
	Approved previous year and paid out this year.	Approved and paid out this year.	Approved but not paid out this year.
Medical benefits..			
Sick pay benefits.			
Death benefits....			
Funeral benefits..			
Other benefits... (specify)_____			

T. E. DÖNGES.
Minister of Finance.

INHOUD.

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