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GOEWERMENSKENNISGEWING.

DEPARTEMENT VAN WATERWESE.

No. R. 1417.]

[13 September 1963.]

Dit het die Minister van Waterwese behaag om, kragtens artikel *honderd-en-twee* van die Waterwet, 1956 (Wet No. 54 van 1956), onderstaande regulasies uit te vaardig vir besproeiingsrade wat kragtens genoemde Wet ingestel is:—

REGULASIES INGEVOLGE PARAGRAWE (a) TOT (j) VAN ARTIKEL HONDERD-EN-TWEE VAN DIE WATERWET, 1956 (WET No. 54 VAN 1956).

WOORDOMSKRYWING.

1. In hierdie regulasies beteken die uitdrukking “die Wet” die Waterwet, 1956 (Wet No. 54 van 1956), en tensy uit die samehang anders blyk, het elke uitdrukking waaraan in daardie Wet 'n betekenis geheg is, die betekenis aldus daaraan toegeskryf, en beteken—

“distrik”, 'n besproeiingsdistrik soos omskryf in paragraaf (i) van artikel *een* van die Wet;

“kiesbeampste”, na gelang omstandighede vereis—

(a) die beampste deur die Sekretaris van Waterwese aangestel ingevolge paragraaf (b) van subartikel (1) van artikel *vier-en-tagtig* van die Wet; of

(b) die voorsitter van die raad; of

(c) die lid van sodanige raad deur die voorsitter benoem ingevolge paragraaf (c) van subartikel (1) van artikel *vier-en-tagtig* van die Wet;

“raad”, 'n besproeiingsraad soos omskryf in paragraaf (ii) van artikel *een* van die Wet;

“seksie-ingenieur”, die plaaslike verteenwoordiger van die Departement van Waterwese;

“subdistrik”, 'n subdistrik, soos omskryf in subartikel (1) van artikel *vier-en-sewentig* van die Wet, van 'n distrik.

KIESERSLYS.

2. Behalwe die kieserslys vir die eerste verkiesing van 'n raad, deur die Sekretaris van Waterwese ingevolge subartikel (1) van artikel *drie-en-tagtig* van die Wet opgestel, word alle kieserslyste deur die betrokke raad hersien soos hieronder bepaal: Met dien verstande dat genoemde kieserslys vir die eerste verkiesing van sodanige raad so gou doenlik na die verkiesing van sodanige raad hersien moet word.

3. Alvorens 'n raad sy kieserslys hersien, moet hy sy voorneme om dit te doen, aan sy kiesers in albei amptelike tale bekendmaak deur middel van 'n kennisgewing geplaas in 'n nuusblad of nuusblaai in omloop in sy distrik of 'n kennisgewing gepos of afgelewer aan elke kieser by sy gewone adres en deur vertoning van 'n kennisgewing in

GOVERNMENT NOTICE.

DEPARTMENT OF WATER AFFAIRS.

No. R. 1417.]

[13 September 1963.]

The Minister of Water Affairs has been pleased, in terms of section *one hundred and two* of the Water Act, 1956 (Act No. 54 of 1956), to make the following regulations for irrigation boards established in terms of the said Act:—

REGULATIONS UNDER PARAGRAPHS (a) TO (j) OF SECTION ONE HUNDRED AND TWO OF THE WATER ACT, 1956 (ACT No. 54 OF 1956).

DEFINITIONS.

1. In these regulations “the Act” means the Water Act, 1956 (Act No. 54 of 1956), and unless the context otherwise indicates any expression to which a meaning has been assigned in the Act, bears, when used in these regulations, the same meaning and—

“board” means an irrigation board as defined in paragraph (vi) of section *one* of the Act;

“circle engineer” means the local representative of the Department of Water Affairs;

“district” means an irrigation district as defined in paragraph (vii) of section *one* of the Act;

“returning officer” means, as the circumstances may require—

(a) the officer appointed by the Secretary for Water Affairs in terms of paragraph (b) of sub-section (1) of section *eighty-four* of the Act; or

(b) the chairman of a board; or

(c) the member of such board nominated by the chairman in terms of paragraph (c) of sub-section (1) of section *eighty-four* of the Act;

“sub-district” means a sub-district, defined in terms of sub-section (1) of section *seventy-four* of the Act, of a district.

VOTERS' LIST.

2. Except for the voters' list for the first election of a board, prepared by the Secretary for Water Affairs in terms of sub-section (1) of section *eighty-three* of the Act, all voters' lists shall be revised by the board concerned as hereinafter provided: Provided that the said voters' list for the first election of such board shall be revised as soon as possible after the election of such board.

3. Before proceeding to revise its voters' list a board shall notify its voters of its intention to do so in both official languages, by means of a notice placed in a newspaper or newspapers in circulation in its district or a notice delivered or posted to the usual address of each voter and by a notice displayed in the office of the

die kantoor van die sekretaris van die raad. So 'n kennisgewing maak bekend dat op 'n datum, tyd en plek daarin vermeld, aansprake om in genoemde kieserslys opgeneem te word of besware teen enigeen van die name wat daarop verskyn, gehoor en beslis sal word op die wyse hieronder bepaal.

4. Op die vermelde dag hoor die raad alle sodanige aansprake en besware aan en die raad besluit en beslis onmiddellik daarvoor of hy kan die verrigtinge na goeddunke van tyd tot tyd verdaag indien hy dit nodig ag.

5. Die kieserslys bevat die volle name van al die kiesers in die distrik gerangskik in alfabetiese volgorde van familienaam asook die ingelyste oppervlakte en die getal stemme wat aan elke kieser toegeken is, en as subdistrikte ingestel is, word die name van die kiesers in elke subdistrik asook die ingelyste oppervlakte en getal toegekende stemme van elke kieser insgelyks gerangskik en 'n kieserslys vir elk van die onderskeie subdistrikte opgestel.

6. Wanneer die raad die kieserslys hersien en aansprake of besware ondersoek en daarvoor beslis, volg hy die toepaslike bepalings van artikel drie-en-tagtig van die Wet asook die volgende voorskrifte, bepalings en ooreenstemmings:—

- (1) Die raad neem die naam van elke persoon in die kieserslys op as bewys tot sy tevredenheid gelewer word dat daardie persoon geregtig is om sy naam in die kieserslys te laat opneem en hy vergewis hom aangaande die juistheid van die getal stemme waarop daardie persoon volgens die bepalings van die Wet geregtig is en bring die getal op die lys aan;
- (2) tensy 'n persoon dood is, laat die raad die name van alle persone teen wie geen beswaar gemaak is nie op die kieserslys bly;
- (3) as beswaar teen die naam van 'n persoon gemaak word, laat die raad sodanige naam op die kieserslys bly, tensy die persoon wat beswaar maak, persoonlik voor die raad verskyn, of verteenwoordig word deur iemand wat skriftelik deur hom daartoe gemagtig is, om sy beswaar te staaf en die beswaar tot tevredenheid van die raad bewys word;
- (4) die raad skrap die naam van 'n persoon van die kieserslys indien bewys gelewer word dat so 'n persoon dood is en vervang dit deur die naam van die regsopvolger of deur die woorde "Boedel wyle" (verstrek die naam van die oorlede kieser), na gelang van die geval;
- (5) ten slotte verbeter die raad enige *bona fide*-fout of weglating in die kieserslys.

7. Die kieserslys wat deur die Sekretaris van Waterwese vir die eerste verkiesing van 'n raad opgestel is of die kieserslys wat deur die raad soos hierbo bepaal hersien en juis verklaar is, is voortaan die kieserslys vir die distrik en bly van krag tot tyd en wyl dit ingevolge die bepalings van hierdie regulasies hersien word: Met dien verstande dat die kieserslys een keer elke jaar hersien moet word, en ten opsigte van sodanige jaarlikse hersiening geld die bepalings van regulasies 2 tot en met 6 vir sover dit van toepassing mag wees: Voorts met dien verstande dat twee afskrifte van die kieserslys onmiddellik deur die raad na elke hersiening aan die seksie-ingenieur gestuur moet word.

8. Enige gedrukte of geskrewe afskrif van die kieserslys van enige distrik wat deur die raad juis verklaar is en wat 'n afskrif van die kieserslys vir daardie distrik heet te wees, is *prima facie*-bewys van sodanige kieserslys en van die inhoud daarvan.

VERKIESING VAN LEDE.

9. So spoedig doenlik na die uitreiking van 'n proklamasie waarby 'n distrik ingestel is, maak die Sekretaris van Waterwese die eerste kieserslys deur hom opgestel, bekend, deur publikasie in die *Staatskoerant* en op sodanige ander wyse as wat hy nodig mag ag, asook die datum, tyd en plek deur hom in die kennisgewing bepaal vir die eerste verkiesing van lede van die raad vir sodanige distrik;

secretary to the board. Such notice shall intimate that upon a certain date and at an hour and place therein set forth, claims to be inserted in the said voters' list or objections to any of the names included therein will be heard and determined in the manner hereinafter provided.

4. On the day so notified, the board shall hear all such claims and objections and shall then and there determine and adjudicate thereon, or may at its discretion adjourn the proceedings from time to time as it may deem to be necessary.

5. The voters' list shall show the names in full, arranged in alphabetical order of surnames, of all the voters in the district, the number of votes allotted to each as well as the scheduled area of each voter. Where sub-districts have been constituted the names of the voters, the number of votes allotted and scheduled areas in each sub-district shall be similarly arranged and a voters' list prepared for each of the several sub-districts.

6. In revising the voters' list and in the investigation of and adjudication upon claims or objections, the board shall be guided by the relevant provisions of section eighty-three of the Act and also by the following directions, provisions and considerations; that is to say, it shall—

- (1) insert the name of every person in respect of whom it has been proved to the board's satisfaction that such person is entitled to have his name inserted in the voters' list and it shall further satisfy itself as to the correctness of the number of votes to which such person is entitled, according to the provisions of the Act, and shall insert such number in the list;
- (2) except in cases of death, retain on the voters' list the names of all persons to whom no objections have been made;
- (3) retain on the voters' list the name of every person objected to, unless the person objecting appears by himself or by someone duly authorised in writing under his hand and on his behalf, in support of such objection and establishes the objection by proof to the satisfaction of the board;
- (4) expunge from the voters' list the name of any person who is proved to be dead and substitute therefor the name of the successor in title or the words "Estate late....." (here insert the name of the deceased voter), as the case may be;
- (5) finally, correct any bona fide error or omission which may have been made in the voters' list.

7. The voters' list prepared by the Secretary for Water Affairs for the first election of a board, or the voters' list revised and certified as correct by the board, as hereinbefore provided, shall thenceforth be the voters' list for the district and shall continue in force until it is duly revised in terms of these regulations: Provided that the voters' list shall be revised once in each year and for the purposes of such annual revision the provisions of regulations 2 to 6 inclusive, shall, in so far as they may be applicable, apply: Provided further that after each revision of the voters' list, two copies thereof shall immediately be sent to the circle engineer by the board.

8. Any printed or written copy of the voters' list of any district, certified by the board and purporting to be a copy of the voters' list of that district, shall be *prima facie* evidence of such voters' list and of the contents thereof.

ELECTION OF MEMBERS.

9. As soon as may be after the issue of any proclamation constituting a district, the Secretary for Water Affairs shall publish in the *Government Gazette* and make known in such other manner as he may deem necessary, the first voters' list as prepared by him and shall determine some date, time and place set forth in the notice for the first election of members of the board for such district; the

genoemde kennisgewing moet die naam en ampstitel meld van die persoon deur hom kragtens paragraaf (b) van sub-artikel (1) van artikel vier-en-tagtig van die Wet as kies-beampte vir sodanige eerste verkiesing aangestel.

10. Die kennisgewing vermeld in regulasie 9 moet minstens veertien dae voor die datum in die kennisgewing vir sodanige verkiesing bepaal, gepubliseer word.

11. Op die bepaalde dag hou die kiesbeampte 'n openbare vergadering ten einde nominasies van persone wat as lede van die raad voorgestel word, te ontvang: Met dien verstande dat, behoudens die bepalings van subartikel (3) van artikel twee-en-tagtig van die Wet, elke sodanige persoon deur 'n eienaar, wie se naam in die voorlopige kieserslys van sodanige distrik verskyn, of skriftelik of mondeling genomineer word en deur 'n ander eienaar, wie se naam ook in sodanige voorlopige kieserslys verskyn, geselekteer word.

12. Indien die getal persone wat ingevolge regulasie 11 genomineer is, nie meer is as die getal lede wat verkies moet word nie, word hulle onderskeie ampstermyne deur loting, onder toesig van die kiesbeampte, beslis en word die persone aldus genomineer daar en dan deur die kiesbeampte as behoorlik verkose verklaar.

13. Indien die getal genomineerde persone meer is as die getal lede wat verkies moet word, bepaal en kondig die kiesbeampte onmiddellik die plek of plekke, datum en tyd aan waarop en wanneer 'n stemming moet plaasvind, asook die tydsduur van die stemming, die naam of name van die stemopnemers deur hom aangestel en die name van die genomineerde kandidate: Met dien verstande dat die stemming na goeie dinge van die kiesbeampte op dieselfde dag as die nominasie kan plaasvind en dat die kiesbeampte self die stemme kan opneem.

14. Die kiesbeampte en stemopnemer lê 'n eed van geheimhouding af en doen sodanige stappe as wat nodig mag wees om te verseker dat die wyse waarop enige persoon gestem het nie deur enige persoon gesien of vasgestel kan word nie uitgesonderd die kiesbeampte of stemopnemer.

15. Die kiesbeampte verskaf sodanige stembusse en stemlokale as wat hy die geskikste beskou om redelike geleentheid te bied aan elke kieser in die distrik om sy stem in die geheim uit te bring en hy laat die name van die genomineerde kandidate in elke stemlokaal opplak.

16. Elke persoon wat geregtig is om in die verkiesing van lede van enige raad te stem, is slegs geregtig om persoonlik te stem.

17. Elke stemming begin op die tyd, datum en plek deur die kiesbeampte ingevolge regulasie 13 bepaal en duur sodanige getal ure as wat na die mening van die kiesbeampte nodig is om aan elke kieser in die distrik genoegsame tyd te verleen om sy stem uit te bring.

18. Die kiesbeampte voorsien elke stemopnemer van 'n gesertifiseerde lys van geregistreerde kiesers in die distrik en 'n sertifikaat van sy aanstelling as sodanig en hy tref reëlings vir die aanstelling van sodanige assistente by elke plek waar gestem word as wat hy nodig ag.

19. Indien die stemopnemer dit nodig ag, kan hy aan enige kieser wanneer hy sy stem wil uitbring, maar nie later nie, die volgende vrae stel:—

(1) Wat is u volle naam?

(2) Waar woon u?

(3) Is u daarvan oortuig dat u die persoon is wie se naam opgegee word as..... (verstrek die naam van die geregistreerde kieser ten opsigte van wie die persoon, wat sy stem wil uitbring, voorgee om te stem) op die kieserslys vir die.....-besproeiingsdistrik?

20. Na afloop van die stemming maak die stemopnemer 'n opsomming en 'n berekening van die totale getal stemme wat op elke kandidaat uitgebring is en besorg die lys aan die kiesbeampte wat so spoedig moontlik die name van die suksesvolle kandidate verkies ten opsigte van elke subdistrik of, na gelang van die geval, van die hele distrik in die volgorde van die getal stemme wat op elkeen uitgebring is, asook die getal stemme op elkeen uitgebring, aankondig.

said notice shall state the name and designation of the person appointed by him in terms of paragraph (b) of sub-section (1) of section eighty-four of the Act to act as returning officer in respect of such first election.

10. The notice referred to in regulation 9 shall be published at least fourteen days before the day named in the notice for such election.

11. Upon the day appointed, the returning officer shall hold a public meeting for the nomination of persons proposed as members of the board: Provided that, subject to the provisions of sub-section (3) of section eighty-two of the Act, every such person shall be nominated either in writing or verbally by an owner whose name is shown in the preliminary voters' list for such district and shall be seconded by some other owner whose name is also shown in such preliminary voters' list.

12. If the number of persons nominated in terms of regulation 11 be not greater than the number of members to be elected, their respective periods of office shall be determined by lot under the supervision of the returning officer and the persons so nominated shall then and there be declared by the returning officer to be duly elected.

13. Where the number of persons nominated exceeds the number of members to be elected, the returning officer shall forthwith determine and announce the place or places, date and time where and upon which a poll is to be held, the duration of the poll, the name or names of the polling officers appointed by him and the names of the candidates who have been nominated: Provided that, in the discretion of the returning officer, the poll may be held on the same day as the nomination and the poll may be held by himself.

14. The returning officer and polling officer shall take an oath of secrecy and shall take such steps as may be necessary to ensure that the manner in which any person has voted is neither seen nor ascertainable by any person other than the returning officer or polling officer.

15. The returning officer shall provide such ballot boxes and polling booths as he may think best calculated to afford reasonable opportunity for every voter in the district to cast his vote in secret and shall cause the names of the candidates who have been nominated to be posted up in each polling booth.

16. Every person entitled to vote at the election of members of any board shall be entitled to vote only in person.

17. Every poll shall be opened at the hour, date and place determined by the returning officer in terms of regulation 13 and shall remain open for such number of hours as will, in the opinion of the returning officer, allow sufficient time for every voter in the district to cast his vote.

18. The returning officer shall provide each polling officer with a certified copy of the list of registered voters in the district and a certificate of his appointment as such and he shall also arrange for the appointment of such assistants as he may consider necessary at each polling place.

19. The polling officer may, if he considers it necessary, put to any voter at the time of tendering his vote, but not afterwards, the following questions:—

(1) What is your name in full?

(2) Where do you live?

(3) Are you to the best of your knowledge and belief the same person whose name appears as..... (here give the name of the registered voter in respect of whom the person tendering his vote claims to vote) on the voters' list for the irrigation district of.....?

20. At the close of the poll the polling officers shall sum up and calculate the total of the votes for each candidate and shall return the list to the returning officer, who shall, as soon as possible, announce in the order of the number of votes cast for them, the names of the successful candidates elected in respect of each sub-district or for the district as a whole, as the case may be, together with the number of votes cast for each.

21. (1) Die bepalings van regulasie 9 tot 20 is *mutatis mutandis* van toepassing ten opsigte van elke verkiesing wat plaasvind om 'n vakature aan te vul soos vermeld in artikels vier-en-tagtig en vyf-en-tagtig van die Wet, uitgesonderd dat die kiesbeampste die kieserslys in regulasie 9 vermeld slegs in die sekretaris van die raad se kantoor vertoon en die kennisgewing van die verkiesing in albei amptelike tale in 'n nuusblad of nuusblaai in omloop in die distrik publiseer of anders elkeen van die kiesers in die distrik van sodanige kennisgewing voorsien.

(2) Elke suksesvolle kandidaat moet skriftelik van sy verkiesing as lid van die raad deur die kiesbeampste in kennis gestel word en sodanige kennisgewing moet die tydskuur van sy ampstermyn vermeld.

22. Die kiesbeampste stuur die stembrieffies, wesentlik volgens die bewoording van vorms 10 of 11 opgestel, van die stemming binne agt-en-veertig uur na die sluiting van die stemming per geregistreerde pos aan die Sekretaris van Waterwese en laasgenoemde vernietig die stembrieffies na verloop van drie maande.

RAADSVERGADERINGS.

23. Na die eerste verkiesing van lede van 'n raad bepaal die kiesbeampste 'n datum binne een maand na die datum van die verkiesing vir die eerste vergadering van die raad en gee kennis van die dag, tyd en plek van sodanige vergadering aan elke lid van die raad.

24. 'n Raad vergader vir die afhandeling van sy sake op sodanige tye en plekke binne sy distrik of op sodanige ander gerieflike plek as wat by 'n raadsbesluit bepaal word: Met dien verstande dat 'n raad minstens een keer elke ses maande vergader.

25. Geen sake word op enige vergadering van 'n raad behandel nie tensy minstens een helfte van die totale aantal lede waaruit die raad bestaan deurgaans gedurende die vergadering teenwoordig is.

26. (1) Behalwe in noodgevalle word elke vergadering van 'n raad deur die voorsitter, of deur 'n beampste wat deur hom vir die doel benoem is, belê deur middel van 'n skriftelike kennisgewing gepos of gelewer aan elke lid van die raad by sy gewone adres en aan die seksieingenieur minstens tien dae voor die datum van die vergadering. In die kennisgewing moet die datum, tyd en plek van die vergadering uiteengesit word en dit moet vergesel gaan van 'n afskrif van die agenda vir die vergadering.

(2) In noodgevalle, waar die bestelling van 'n skriftelike kennisgewing tien dae voor die datum van die vergadering, na die mening van die voorsitter of ander beampste deur hom vir die doel benoem, nie in die belang van die kiesers sal wees nie, kan die voorsitter of sodanige beampste, nadat hy alle beskikbare lede van die raad daarvan skriftelik of mondelings kennis gegee het, onverwyld 'n vergadering belê.

ALGEMENE EN SPESIALE VERGADERINGS.

27. So gou doenlik na afsluiting van 'n raad se boekjaar, maar nie later as drie maande nie, behalwe met die goedkeuring van die Sekretaris van Waterwese, stel die voorsitter elke kieser wie se naam op die kieserslys van die distrik verskyn, skriftelik in kennis dat 'n algemene vergadering van alle kiesers in die distrik op 'n datum, tyd en plek in die kennisgewing vermeld, maar nie vroeër as een-en-twintig dae van die datum van die kennisgewing nie, gehou sal word met die doel om 'n staat van die raad se rekeninge en 'n verslag oor sy werksaamhede ten opsigte van die vorige boekjaar aan genoemde kiesers voor te lê.

28. Op 'n vergadering van kiesers soos in regulasie 27 vermeld, is enige persoon wie se naam op die kieserslys verskyn geregtig om enige relevante vraag aan die raad te stel ten einde enige verduideliking of opheldering van enige item in die rekeninge of oor die raad se werksaamhede te verkry en hy is geregtig op 'n verduideliking deur die raad: Met dien verstande dat die voorsitter van die vergadering gemagtig is om enige sodanige vraag buite die orde te reël as hy van mening is dat so 'n vraag nie van genoegsame belang of nie ter sake is nie.

21. (1) In regard to every election to fill a vacancy referred to in sections eighty-four and eighty-five of the Act, the provisions of regulations 9 to 20 shall *mutatis mutandis* apply, except that the returning officer shall display the voters' list referred to in regulation 9, in the office of the secretary to the board only and publish the notice of the election in both official languages in a newspaper or newspapers circulating in the district or alternatively supply each voter in the district with such notice.

(2) The returning officer shall notify each successful candidate, in writing, of his election as a member of the board and such notice shall state the period of his office.

22. The ballot papers, preferably on the lines of form 10 or 11, of the said poll shall be forwarded by registered post to the Secretary for Water Affairs by the returning officer within forty-eight hours after the closing of such poll and the Secretary for Water Affairs shall destroy the said ballot papers after a lapse of three months.

BOARD MEETINGS.

23. After the first election of members of a board, the returning officer shall appoint a day within one month after the date of the election, for the first meeting of the board and shall give notice of the day, time and place of such meeting to each member of the board.

24. A board shall meet for the dispatch of business at such times and places within its district, or at such other convenient place as may be decided by resolution of the board: Provided that a board shall meet at least once in every six months.

25. No business shall be transacted at any meeting of a board unless at least one-half of the total number of members comprising that board are present throughout the proceedings.

26. (1) Except in cases of emergency every meeting of a board shall be convened by the chairman, or other officer appointed by him for the purpose, by written notice sent by post or delivered to each member of the board at his usual address and to the circle engineer at least ten days before the date of such meeting. The notice shall specify the date, time and place of such meeting and shall be accompanied by a copy of the agenda to be considered thereat.

(2) In cases of emergency, where, in the opinion of the chairman or other officer appointed by him for the purpose, the serving of a written notice ten days prior to the date of a meeting will not be to the advantage of the voters, the chairman or such other officer may, after notifying all available members of the board either in writing or verbally, convene a meeting forthwith.

GENERAL AND SPECIAL MEETINGS.

27. As soon as possible after the close of the financial year of a board but not later than three months, except with the approval of the Secretary for Water Affairs, the chairman shall, by notice in writing, notify every voter whose name appears on the voters' list of the district that on a day being not less than twenty-one days from the date of notification, and at a time and place to be specified in the notice, a general meeting of all voters in the district will be convened for the purpose of submitting to the said voters a statement of the board's accounts in respect of the preceding financial year and giving an account of its activities during the said year.

28. At a meeting of the voters referred to in regulation 27 any person whose name is on the voters' list shall be entitled to ask any relevant questions of the board with the object of obtaining clarification of or enlightenment on any of the items appearing in the accounts or any of the activities of the board and he shall be entitled to an explanation by the board: Provided that if the chairman of the meeting considers any of the questions to be frivolous or irrelevant he shall have the right to rule such question out of order.

29. Telkens as die voorsitter van 'n raad 'n geskrewe versoek ontvang wat geteken is deur vyf-en-twintig kiesers of indien daar minder as vyf-en-sewentig name op die kieserslys verskyn, deur minstens een-derde van die totale getal kiesers in die distrik, en waarin beweer word dat dit in die belang van die meerderheid van die persone wat belastinge of heffings betaal, noodsaaklik is om 'n spesiale vergadering van sodanige persone byeen te roep, moet hy onmiddellik elke kieser wie se naam op die kieserslys van die distrik verskyn skriftelik in kennis stel dat 'n spesiale vergadering van alle kiesers in die distrik op 'n datum, tyd en plek in die kennisgewing vermeld, maar nie vroeër as een-en-twintig dae na die datum van kennisgewing nie, gehou sal word.

30. Behoudens die bepalinge van subartikel (1) van artikel honderd agt-en-sestig van die Wet en van regulasies 27 en 29 word alle kennisgewings wat deur 'n raad ingevolge hoofstuk VI van die Wet uitgereik moet word, deur die sekretaris van die raad onderteken, en enige sodanige kennisgewing wat deur laasgenoemde onderteken en op gesag van die raad uitgereik heet te wees, word geag op sodanige gesag uitgereik te wees tot tyd en wyl die teen-deel bewys word.

31. So spoedig moontlik nadat 'n raadsvergadering, algemene jaarvergadering of spesiale vergadering kragtens artikel honderd-en-een van die Wet gehou is, stel die sekretaris van die raad die notule op en stuur twee afskrifte daarvan aan die seksie-ingenieur.

AANSTELLING VAN BEAMPTES EN KOMITEES.

32. (1) Elke raad neem 'n sekretaris in diens en sodanige ander beamptes en werknemers as wat die raad nodig ag ten einde in staat te wees om die bevoegdhede uit te oefen en die pligte uit te voer wat kragtens die Wet aan hom verleen of aan hom opgedra is: Met dien verstande dat genoemde beamptes en werknemers in diens bly, nie-teenstaande die feit dat daar telkens ander persone tot lede van die raad verkies word, tensy hulle deur die raad van hul amp onthef word met 'n meerderheidstem van twee-derdes van die aantal lede van die raad: Voorts met dien verstande dat elke raad sodanige sekuriteit van elke beampte aan wie die ontvangs en uitbetaling van gelde van sodanige raad opgedra is, moet verkry, as wat die raad vir die behoorlike uitvoering van sy pligte genoegsaam ag.

(2) Die aanstelling van beamptes of werknemers van 'n raad, of enige verandering van die salarisse, lone, toelaes, voorregte of diensvoorwaardes ten opsigte van sodanige beamptes of werknemers is nie geldig nie, tensy dit by wyse van 'n raadsbesluit of, in die geval van tydelike werknemers of arbeiders spesifiek deur die raad omskryf, deur 'n beampte deur die raad vir die doel aangestel, goedgekeur word.

33. Behoudens die bepalinge van subartikel (1) van artikel nege-en-negentig van die Wet, mag geen lid van 'n raad deur die raad teen vergoeding in diens geneem word nie.

34. Salarisse en lone van die beamptes en werknemers in regulasie 32 (1) vermeld, word van tyd tot tyd deur die raad bepaal.

35. 'n Raad kan, uit fondse tot sy beskikking of waaroor hy beheer het, aan 'n lid van die raad of 'n lid van 'n komitee van die raad die bedrag betaal wat hom vergoed vir toevallige uitgawes wat werklik en noodsaaklikerwys by die uitvoering van sy pligte as lid aangegaan is, asook reiskoste teen 'n tarief, in die geval van 'n lid wat van sy eie vervoer gebruik maak, soos van tyd tot tyd deur die raad by wyse van 'n raadsbesluit vasgestel moet word.

Eise wat deur die eiser gesertifiseer is en wat die lid se uitgawes uiteensit (gestaaf deur bewyse en kwitansies indien beskikbaar), asook die tyd wat werklik in beslag geneem is, die afstand gereis en die aard van die betrokke pligte, moet ter staving van 'n eis ingevolge hierdie regulasie voorgelê word.

29. Whenever the chairman of a board receives a written request signed by twenty-five voters or, where there are less than seventy-five names on the voters' list, by at least one-third of the total number of voters in the district, that, in the interest of the majority of the persons liable to pay rates or charges, it is necessary that a special meeting of such persons be held, he shall forthwith by notice in writing under his hand, notify every voter whose name appears on the voters' list of the district that on a day, being not less than twenty-one days from the date of notification and at a time and place to be specified in the notice, a special meeting of all voters in the district will be held.

30. Subject to the provisions of sub-section (1) of section one hundred and sixty-eight of the Act and of regulations 27 and 29, all notices required to be given by a board under Chapter VI of the Act, shall be signed by the secretary of the board and any such notice signed by the latter and purporting to have been issued on the authority of the board shall, until the contrary is proved, be deemed to have been issued on such authority.

31. As soon as possible after a board meeting, general meeting or special meeting in terms of section hundred and one of the Act has been held the secretary of the board prepares the minutes and shall forward two copies thereof to the circle engineer.

APPOINTMENT OF OFFICERS AND COMMITTEES.

32. (1) Every board shall employ a secretary and such other officers and employees as the board may deem necessary to enable it to exercise the powers and perform the duties and functions vested in or assigned to it under the Act: Provided that the said officers and employees shall remain in office notwithstanding the occurrence of any number of elections of members of such board, unless removed from office by a majority vote of two-thirds of the members of the board: Provided further that every such board shall take from every officer employed by it who may be charged with the receipt and disbursement of any of the funds of such board such security as the board may deem sufficient for the due performance of his duty.

(2) The appointment of officers or employees of the board, or any change in salaries, wages, allowances, privileges or conditions of employment applicable to such officers or servants shall not be valid unless approved by resolution of the board, or, in the case of temporary employees or labourers specifically described by the board, approved by an officer appointed by the board for the purpose.

33. Subject to the provisions of sub-section (1) of section ninety-nine of the Act, no member of a board shall be employed by it in a remunerative capacity.

34. The emoluments of the officers and other employees referred to in regulation 32 (1) shall be fixed by the board from time to time.

35. It shall be competent for a board to pay out of the funds at its disposal or under its administration to each member of the board, or a member of a committee of such board, an allowance on account of out-of-pocket expenses actually and necessarily incurred in the performance of his duties as a member, plus cost of travelling, in the case of a member using his own conveyance, at such rate as decided from time to time by resolution of the board. Claims, certified by the claimant and giving the expenses incurred by him (supported by vouchers and receipts where procurable), the time actually occupied, the distance travelled and the nature of the duties performed, shall be submitted in support of a claim under this regulation.

36. 'n Raad kan 'n komitee wat uit sodanige lede van die raad bestaan as wat die raad dienstig ag, met enige van die raad se bevoegdhede beklee en so 'n komitee kan 'n voorsitter kies, byeenkom, verdaag en oor enige aangeleentheid wat aan die komitee opgedra is, beslis op 'n wyse asof elke komitee 'n raad is soos kragtens die Wet ingestel: Met dien verstande dat 'n komitee aldus benoem by die uitoefening van gedelegeerde bevoegdhede moet voldoen aan enige voorskrifte van die raad en aan die raad verslag moet doen aangaande alle besluite van die komitee, en die raad kan sodanige besluite na goeddunke verander, wysig of bekragtig.

37. Tensy in hierdie regulasies anders bepaal word, tree die voorsitter van 'n raad of, in sy afwesigheid, die vise-voorsitter of, in die afwesigheid van beide die voorsitter en die vise-voorsitter, 'n lid van die raad verkies deur die stemgeregtigdes tydens vergaderings belê kragtens artikel honderd-en-een van die Wet, as voorsitter op.

LYS VAN BELASBARE OPPERVLAKTES.

38. Elke raad moet 'n lys van belasbare oppervlaktes ingevolge artikel *agt-en-tagtig* van die Wet opstel.

Die lys moet die volgende besonderhede bevat:—

- (a) Die beskrywing van elke stuk grond geleë in die distrik;
- (b) die omvang van elke sodanige stuk grond;
- (c) die nommer en datum van die transportakte waarvolgens elke sodanige stuk grond die laaste keer getransporteer is;
- (d) die volle naam van die eienaar;
- (e) die omvang by benadering van die grond wat deel uitmaak van elke sodanige stuk grond wat bewerkbaar en besproeibaar is en ten opsigte waarvan water onder die beheer van die raad verskaf of geneem kan word en belastinge ingevolge paragraaf (a) van subartikel (1) van artikel *negentig* van die Wet, hefbaar is.

39. Die besonderhede vermeld in paragrafe (a) tot (d) van regulasie 38 moet deur die raad verkry word deur middel van navrae by die eienaars, hetsy mondelings of by wyse van kennisgewing ooreenkomstig vorm 1 en invulling van vorm 2, of deur 'n aktekantoorondersoek in te stel of te laat instel. Besonderhede by paragraaf (e) word deur die raad verkry deur middel van werklike opmeting van die grond of op sodanige ander wyse as wat hy nodig ag, voordat die lys opgestel word.

40. (1) Die raad kondig in beide amptelike tale aan in 'n nuusblad of nuusblaai in omloop in die gebied waarop die lys betrekking het of deur skriftelike kennisgewing aan al die eienaars van grond binne sy distrik dat hy 'n voorlopige lys van belasbare oppervlaktes opgestel het en dat genoemde lys vir 'n tydperk van veertien dae van 'n datum en op 'n plek of plekke in die kennisgewing vermeld, ter insae sal lê.

(2) Genoemde kennisgewing moet aandui dat aansprake en besware in verband met die lys van belasbare oppervlaktes op 'n datum, tyd en plek daarin vermeld, aangehoor en beslis sal word en op die aldus bepaalde datum, tyd en plek hoor die raad, in 'n openbare vergadering en onder voorsitterskap van die raad se voorsitter ten tye van die sitting, alle sodanige aansprake en besware aan en besluit en beslis onmiddellik daaroor, of kan na goeddunke die sittings van tyd tot tyd verdaag na gelang hy dit nodig vind.

41. Die lys van belasbare oppervlaktes aldus deur die raad opgestel, is daarna die lys van belasbare oppervlaktes vir die distrik en bly van krag tot tyd en wyl die lys hersien is: Met dien verstande dat, behoudens die bepalings van subartikel (8) van artikel *agt-en-tagtig* van die Wet, die lys van belasbare oppervlaktes tydens enige daaropvolgende verkoping of verdeling van 'n eiendom, wat 'n belasbare oppervlakte bevat wat in die distrik geleë is, hersien kan word: Voorts met dien verstande dat genoemde lys minstens een keer elke twee jaar hersien word en by sodanige hersienings geld die bepalings van regulasie 40 *mutatis mutandis*.

36. A board may delegate any of its powers to committees, these committees to consist of such members of the board as it shall deem fit and any committee so formed may elect a chairman, meet, adjourn and decide all questions submitted to it in the same manner as if each committee was a board established under the provisions of the Act: Provided that all committees formed as aforesaid shall in the exercise of the powers delegated to them conform to any directive that may be imposed on them by the board and shall report to the board all decisions arrived at and the said board may alter, amend or confirm such decisions as it may deem fit.

37. Except as otherwise provided in these regulations, the chairman of a board or in his absence the vice-chairman or in the absence of both the chairman and vice-chairman a member of the board elected by the voters at a meeting convened in terms of section *hundred and one* of the Act, shall preside.

SCHEDULE OF RATEABLE AREAS.

38. Every board shall prepare a list of rateable areas in terms of section *eighty-eight* of the Act.

The schedule shall show the following particulars:—

- (a) A description of every piece of land, situate in the district;
- (b) the extent of each such piece of land;
- (c) number and date of the title deed under which each piece of such land was last transferred;
- (d) full name of owner;
- (e) the approximate extent of the land forming part of each piece of land which is arable and irrigable and in respect of which water under the control of the board may be supplied or taken and rates may be levied, in terms of paragraph (a) of sub-section (1) of section *ninety* of the Act.

39. The particulars referred to in paragraphs (a) to (d) in regulation 38 shall be obtained by the board from the owners either verbally or by means of a notice preferably on the lines of form 1 and completion of form 2 or by instituting a deeds search or having such search instituted. The particulars at (e) shall be obtained by the board by actual measurement of the land or by such other means as the board deems necessary, before the preparation of the schedule.

40. (1) The board shall make known by notice in both official languages in a newspaper or newspapers circulating in the area to which such schedule relates or by notice, in writing, to all the owners of ground in its district that the board has prepared a preliminary schedule of rateable areas and that the said schedule will lie for inspection for a period of fourteen days as from a date and at a place or places to be specified in such notice.

(2) The said notice shall intimate that on a date and at a time and place therein set forth claims and objections in connection with the schedule of rateable areas will be heard and adjudicated upon and on the day and at the time and place so notified the board, presided over by the chairman for the time being, shall at a public sitting hear all such claims and objections and the board shall then and there determine and adjudicate thereon, or may at its discretion adjourn the sittings from time to time as the board may deem necessary.

41. The schedule of rateable areas thus prepared by the board shall thenceforth be the schedule of rateable areas for the district and shall continue in force until the schedule has been revised: Provided that, subject to the provisions of sub-section (8) of section *eighty-eight* of the Act, the schedule of rateable areas may be revised at any subsequent sale or division of property containing any rateable area falling within the district: Provided further that the said schedule shall be revised at least once in every two years and for the purpose of such revisions the provisions of regulation 40 shall *mutatis mutandis* apply.

Kragtens die bepalings van subartikel (4) van artikel *agti-en-tagtig* van die Wet word afskrifte van sodanige gewysigde lyste verstrek aan die seksie-ingenieur en aan die registrateur van aktes in die beheer van die registrasiekantoor waarin die titelbewyse van die grond in die lys opgeneem, geregistreer is.

42. Enige gedrukte of skriftelike afskrif van die lys van belasbare oppervlaktes wat onderteken is deur die persoon wat op daardie tydstip voorsitter van die raad is en wat, na voorgegee word, 'n afskrif van die lys van belasbare oppervlaktes vir die betrokke distrik is, is *prima facie*-bewys van sodanige lys en van die inhoud daarvan.

43. Binne 30 dae na die heffing van belastinge of vorderings ingevolge subartikel (1) van artikel *negentig* van die Wet, op 'n vergadering vir die doel belê, stel die voorsitter van die raad of 'n beampte deur hom daartoe gemagtig, 'n belastinglys op volgens die bepalings van artikel *een-en-negentig* van die Wet, asook 'n lys van vorderings gehef wesentlik volgens die bewoording van vorm 3.

WYSE WAAROP FINANSIËLE AANGELEENTHEDE GEDRYF EN REKENINGS GEHOU MOET WORD.

44. (1) Alle gelde wat deur of namens 'n raad ontvang word, word so gou doenlik in die krediet van 'n bankrekening, wat op naam van die raad geopen word, gedeponeer.

(2) Kwitansies vir alle gelde ontvang, word onmiddellik uitgereik en die bedrag van enige kwitansie word in woorde sowel as in syfers aangedui.

(3) Kwitansievorms word genommer en in boeke gebind en word in numerieke volgorde uitgereik en gekanselleerde vorms en alle boeke van kwitansiedeurslae word bewaar.

(4) Die deurslag van elke kwitansie word gelyktydig met die oorspronklike ingevul en inskrywings op die afdruk moet presies met dié op die oorspronklike ooreenstem.

(5) Alle ongebruikte kwitansievorms, seëls, tjekboeke, kontantgeld voorhande en alle boeke en kwitansiedeurslae word veilig agter slot en sleutel bewaar.

45. Alle uitbetalings word deur middel van tjeks gedoen wat op die raad se bankrekening getrek word en onderteken word deur die penningmeester en die voorsitter of 'n ander lid wat vir hierdie doel by wyse van 'n raadsbesluit benoem is.

46. Behoudens die bepalings van artikel *drie-en-negentig* van die Wet, word alle betalings, voorskotte, vaste deposito's en bankoortrekkings of lenings gemagtig deur of 'n algemene of spesiale besluit van die raad en daar word nie van sodanige raadsbesluit afgewyk nie, tensy die raadsbesluit deur 'n spesiale raadsbesluit herroep of gewysig word.

47. Wanneer omstandighede die gebruik van die kerfstokstelsel noodsaaklik maak, of enige soortgelyke stelsel van betaling wat ontwerp is om te voldoen aan die vereistes van ongeletterde persone of persone met 'n verstandelike of liggaamlike gebrek, is dit nie nodig om die handtekenings of merke van sodanige persone te verkry nie: Met dien verstande dat, benewens die persoon wat die betaling doen, 'n lid van die raad of ander persoon deur die raad vir die doel aangewys, tydens die betaling teenwoordig moet wees en dat hy op die bewysstukke moet sertifiseer dat die persone wie se name daarop voorkom, die bedrae wat teenoor hul onderskeie name voorkom in sy teenwoordigheid betaal is; die sertifikaat moet die getal persone wat betaal is en die totale bedrag wat betaal is, meld en word daarna ook onderteken deur die persoon wat die betaling gedoen het.

48. Behoudens die bepalings van enige kontrak of ooreenkoms word geen betaling ten opsigte van goedere of dienste gedoen nie voordat die goedere werklik ontvang is of die dienste werklik gelewer is.

Copies of the revised list shall, in terms of the provisions of sub-section (4) of section *eighty-eight* of the Act, be submitted to the circle engineer and the registrar of deeds in charge of the registration office where the title deeds of the land are registered.

42. Any printed or written copy of the schedule of rateable areas signed by the chairman of the board for the time being and purporting to be a copy of the schedule of rateable areas for the district concerned shall be *prima facie* evidence of such schedule and of the contents thereof.

43. Within thirty days of each assessment of rates or charges referred to in sub-section (1) of section *ninety* of the Act, at a meeting convened for the purpose, the chairman of the board or any officer deputed thereto by him, shall prepare in accordance with the provisions of section *ninety-one* of the Act an assessment roll as well as a list of charges levied preferably on the lines of form 3.

MANNER IN WHICH FINANCIAL AFFAIRS SHALL BE CONDUCTED AND ACCOUNTS KEPT.

44. (1) All moneys received by or on behalf of a board shall be deposited as soon as possible to the credit of a banking account which shall be opened in the name of such board.

(2) Receipts shall immediately be issued for all moneys received and the amount of any receipt shall be written in words as well as figures.

(3) Receipt forms shall be numbered and bound in books and shall be issued in their consecutive numerical order and cancelled forms and all books of carbon copies of receipts shall be preserved.

(4) The carbon copy of every receipt shall be filled in at the same time as the original and the entries in the carbon copy shall correspond accurately with those of the original.

(5) All unused receipt forms, stamps, cheque books, cash on hand and all books of carbon copies of receipts shall be kept under lock and key.

45. All disbursements shall be paid by cheques drawn on the board's banking account which shall be signed by the treasurer and the chairman or other member appointed for this purpose by resolution of the board.

46. Subject to the provisions of section *ninety-three* of the Act, all payments, advances, fixed deposits and bank overdrafts or loans shall be authorised either by general or by special resolution of the board and such resolution shall not be departed from unless rescinded or amended by special resolution of the board.

47. Whenever circumstances necessitate the use of the "tally system" or any similar system of payment designed to meet the needs of illiterate persons or of mentally or physically affected persons, the signatures or marks of such persons may be dispensed with: Provided that in addition to the person effecting the payment, there shall be present a member of the board, or other person designated by the board for the purpose, at the time payment is made and he shall certify on the vouchers that the persons named therein were paid in his presence the amounts stated opposite their respective names, the number of persons paid and the total amount paid, whereafter the person who effected the payment shall also append his signature to the said certificate.

48. Unless provided for in any contract or agreement, no payment for goods or services shall be made until the goods have been actually received or the services have been actually rendered.

49. Wanneer 'n salaris of ander betaling wat aan iemand verskuldig is, namens hom deur 'n ander persoon opgeëis word, moet 'n behoorlik verlyde volmag verstrek word alvorens betaling geskied.

50. (1) Alle bewysstukke ten opsigte van gelewerde dienste moet die tydperk waartydens die diens gelewer is, aantoon, asook die datum van betaling en die tydperk aldus aangedui, sluit beide die eerste en die laaste dag wat genoem word in, tensy die teendeel uitdruklik verklaar word.

(2) Alle bewysstukke ten opsigte van goedere wat verskaf is, moet die hoeveelheid en waarde van die verskafte goedere aantoon, asook die datum van betaling en, as 'n voorraadboek soos in regulasie 65 (2) vermeld gehou word, moet 'n verwysing na die inskrywing in sodanige boek verstrek word.

51. Wanneer 'n salaris vir 'n gedeelte van 'n maand bereken word, word die maandelikse salaris gedeel deur die getal dae in die betrokke maand en die resultaat vermenigvuldig met die getal dae in die betrokke tydperk: Met dien verstande dat, as so 'n tydperk gedurende een maand begin en gedurende 'n ander maand eindig, die bedrag betaalbaar afsonderlik bereken word vir die gedeelte van sodanige tydperk in elke maand, en wanneer die tydperk genoem word, word die eerste en laaste dag ingesluit, tensy die teendeel uitdruklik verklaar word.

52. Na die einde van 'n raad se boekjaar soos in regulasie 62 vermeld, stel die raad se penningmeester 'n uittreksel op van alle ontvangste en uitbetalings van die raad gedurende die vorige boekjaar, volgens die bewoording van vorm 4, gewysig om aan die vereistes van die besondere raad te voldoen.

53. (1) Die aanvangsaldo van enige uittreksel van ontvangste en uitbetalings moet sonder uitsondering met die slotsaldo van die betrokke vorige rekening ooreenkom, selfs al sou dit sedertdien as gevolg van ouditering of andersins geblyk het dat sodanige slotsaldo foutief was.

(2) Enige fout in die slotsaldo word herstel deur middel van inskrywings met paslike beskrywings in die volgende jaarlikse rekenings, tensy dit reggestel word deur die opstel van 'n gewysigde rekening vir die betrokke jaar ter vervanging van die rekening wat oorspronklik opgestel is.

(3) Alle inskrywings in enige jaarlikse rekening, uitgesonderd aanvang- en slotsaldo's, moet deur bewysstukke en kwitansiedeurslae in verband met gelde ontvang, gestaaf word.

54. (1) Die besonderhede vervat in vorm 5 moet gestaaf word deur bewysstukke ten opsigte van belastinge en vorderings wat gein is.

(2) Enige belastinge of vorderings wat as onverhaalbaar afgeskryf is, moet gestaaf word deur 'n lys wat volle besonderhede van die afgeskrewe items weergee met 'n beknoppe verduideliking teenoor elke item van die redes waarom dit as onverhaalbaar beskou word en deur 'n afskrif van die raadsbesluit wat magtiging daartoe verleen dat die belastinge of vorderings aldus afgeskryf word.

55. (1) Stortings in die reserwefonds soos vermeld in subartikel (3) van artikel *ses-en-negentig* van die Wet genoem en onttrekkings daaruit word aangetoon op 'n lys volgens die bewoording van vorm 6.

(2) Indien enige van die items op vorm 4 soos in regulasie 52 genoem, deur meer as een bewysstuk gestaaf word, word sodanige bewysstukke agtereenvolgend genommer en op 'n lys volgens die bewoording van vorm 7 aangetoon.

(3) Bewysstukke ter staving van die betaling van salarisse, lone en toelaes word volgens die bewoording van vorm 8 opgestel.

56. Die vorms en bewysstukke in regulasies 52 tot 55 genoem, moet binne een kalendermaand na die einde van die betrokke boekjaar voltooi word asook 'n staat van bates en laste volgens die bewoording van vorm 9.

49. Whenever any salary or other payment due to any person is claimed on his behalf by any other person, a properly executed power of attorney shall be produced before payment is made.

50. (1) All vouchers in respect of services rendered shall indicate the period during which the service was rendered and the date of payment and, in stating the period, the first and last day specified shall both be considered to be included unless the contrary is expressly stated.

(2) All vouchers in respect of goods supplied shall indicate the quantity and value of goods supplied, the date of payment and, where a stock-book referred to in regulation 65 (2) is kept, a reference to the stock-book entry.

51. In calculating a salary for a broken period of a month, the monthly salary shall be divided by the number of days in the month in question and the result multiplied by the number of days in the broken period: Provided that should a broken period commence during one month and terminate during another, the amount payable shall be separately calculated for the part of such period in each broken month and in stating the period, the first and last days shall be taken to be included unless the contrary is expressly stated.

52. As soon as may be after the end of a board's financial year, referred to in regulation 62, the treasurer of the board shall prepare an abstract of all receipts and payments of the board during the preceding year on the lines of form 4, modified to suit the requirements of the particular board.

53. (1) The opening balance of any abstract of receipts and payments shall invariably agree with the closing balance of the relative previous account, even though it may have been subsequently discovered in the course of audit or otherwise that such closing balance was erroneous.

(2) Any error in the closing balance shall be rectified by suitably described entries in the next yearly accounts, unless rectified by the preparation of an amended account for the year in question to be substituted for the account originally prepared.

(3) All entries in any yearly account other than opening and closing balances shall be duly supported by vouchers and carbon copies of receipts in regard to moneys received.

54. (1) The particulars listed on form 5 shall be substantiated by vouchers in respect of rates and charges collected.

(2) Any rates or charges written off as irrecoverable shall be supported by a detailed list of items thus written off, with a brief explanation against each item of the reasons for which it is deemed to be irrecoverable and by a copy of the resolution of the board authorising such rates or charges to be thus written off.

55. (1) Deposits to the reserve fund referred to in subsection (3) of section *ninety-six* of the Act and withdrawals therefrom shall be listed on the lines of form 6.

(2) Where any of the items on form 4 referred to in regulation 52 is supported by more vouchers than one, such vouchers shall be numbered consecutively and listed on the lines of form 7.

(3) Vouchers for the payment of salaries, wages and allowances shall be prepared on the lines of form 8.

56. The forms and vouchers referred to in regulations 52 to 55 shall be completed within one calendar month from the end of the financial year in question as well as a statement of assets and liabilities prepared on the lines of form 9.

AANSTELLING VAN OUDITEUR.

57. Elke raad stel 'n ouditeur aan vir die ouditering van die raad se rekeninge, soos voorgeskryf in regulasies 58 en 59, en sodanige ouditeur moet ingevolge die bepalinge van die Wet op Openbare Rekenmeesters en Ouditeurs, 1951, as 'n rekenmeester en ouditeur geregistreer wees, tensy die aanstelling deur 'n raad van 'n ouditeur wat nie aldus geregistreer is nie deur die Minister gemagtig is kragtens paragraaf (iv) van die voorbehoudsbepaling by artikel twee-en-twintig van genoemde Wet op Openbare Rekenmeesters en Ouditeurs, 1951.

OUDITERING VAN REKENINGE.

58. (1) Onmiddellik nadat die rekeninge ingevolge regulasie 56 opgestel is stuur die raad dit aan sy ouditeur vir ouditering tesame met alle oorspronklike bewysstukke ter staving van die onderskeie inskrywings, afskrifte van die vereiste besluite ingevolge regulasies 45 en 46, 'n staat van bates en laste, 'n rekonsiliasie van die bank- en kasboeksaldo's, asook alle boeke, rekords en dokumente wat die raad se ouditeur mag vereis.

(2) Indien dit na die mening van die ouditeur nodig is, kan hy die raad se kantoor besoek ten einde 'n toetsnasing uit te voer en die raad moet hom toegang verleen tot alle boeke en dokumente deur hom vereis asook om kontant voorhande na te gaan.

59. So gou doenlik nadat hy die dokumente in regulasie 58 genoem, ontvang het, stuur die raad se ouditeur al genoemde dokumente, behoorlik geouditeer, uitgesonderd die oorspronklike bewysstukke ter staving van die inskrywings, aan die Sekretaris van Waterwese, tesame met 'n sertifikaat dat hy die raad se rekeninge vergelyk het met die boeke, rekeninge en bewysstukke en dat na sy beste wete en volgens die inligting en verduidelikings aan hom verstrekkend die staat van bates en laste en die uittreksel van ontvangste en uitgawes, respektiewelik, 'n ware en redelike staat van die finansiële posisie van die raad op..... (datum) asook van die ontvangste en uitgawes vir die jaar geëindig op dieselfde datum, aantoon: Met dien verstande dat as die ouditeur nie sodanige sertifikaat kan verstrekkend nie, hy 'n gekwalifiseerde sertifikaat verstrekkend met vermelding van redes en verduidelikings waarom hy nie in staat is om die voorgeskrewe sertifikaat uit te reik nie.

60. (1) Sodra die raad afskrifte van die geouditeerde dokumente en sertifikaat waarna in regulasie 59 verwys word, van sy ouditeur ontvang oorweeg hy die rekeninge en, indien goedgekeur, word hulle deur die raad toegelaat en dienooreenkomstig deur die voorsitter van die raad gesertifiseer.

(2) Indien beswaar teen enige item of items in die rekeninge gemaak word, stel die voorsitter van die raad onverwyld die raad se ouditeur en die Sekretaris van Waterwese in kennis daarvan en hy verwittig laasgenoemde watter stappe, as daar is, gedoen is om die saak reg te stel.

ONTHEFFING VAN REKENINGE.

61. By ontvangs van die geouditeerde rekeninge van die raad ingevolge artikel ses-en-negentig van die Wet onthef die Sekretaris van Waterwese sodanige rekeninge en verwittig die raad skriftelik dienooreenkomstig: Met dien verstande dat indien die ouditeur 'n gekwalifiseerde sertifikaat, in regulasie 59 genoem, verstrekkend, die Sekretaris van Waterwese homself tevrede moet stel dat die raad die nodige stappe doen of gedoen het om die saak reg te stel alvorens hy die rekeninge aldus onthef.

EINDIGING VAN BOEKJAAR.

62. Die boekjaar van 'n raad eindig of op 30 Junie of op 31 Desember, al na gelang die raad besluit: Met dien verstande dat 'n raad op versoek van die Sekretaris van Waterwese, wanneer hy dit nodig ag, die state opstel en stappe doen soos vereis in regulasies 52 tot 60 ten opsigte van enige tydperk wat deur die Sekretaris van Waterwese bepaal word.

APPOINTMENT OF AUDITOR.

57. Every board shall appoint an auditor for the purpose of auditing its accounts as prescribed in regulations 58 and 59, and such auditor shall be registered as an accountant and auditor in terms of the Public Accountants' and Auditors' Act, 1951, unless the appointment by a board of an auditor who is not thus registered has been authorised by the Minister in terms of paragraph (iv) of the proviso to section twenty-two of the said Public Accountants' and Auditors' Act, 1951.

AUDITING OF ACCOUNTS.

58. (1) Immediately after the accounts have been prepared as provided for in regulation 56 the board shall forward them to its auditor for audit purposes together with all original vouchers in support of the respective entries, copies of the resolutions required in terms of regulations 45 and 46, a statement of assets and liabilities, a reconciliation of the bank and cash-book balances and all books, records and documents as the board's auditor may require.

(2) If, in the discretion of the auditor, it is deemed necessary, he may visit the offices of the board for a test check and the board shall afford him all facilities to inspect the books and documents required by the auditor and to check the cash on hand.

59. As soon as possible after having received the documents referred to in regulation 58 the board's auditor shall, except for the original vouchers in support of the entries, submit all the said documents duly audited to the Secretary for Water Affairs, accompanied by a certificate to the effect that the accounts of the board had been compared with the books, accounts and supporting vouchers and that to the best of his knowledge and according to the information and explanations given him, the statement of assets and liabilities and the abstract of receipts and expenditure reflect, respectively, a true and fair statement of the board's financial position at (date) and of the receipts and expenditure for the year ended at the same date: Provided that, if the auditor is unable to furnish such certificate, he shall submit a qualified certificate with reasons and explanations why he is unable to furnish the prescribed certificate.

60. (1) On receipt of copies of the audited accounts and the certificate referred to in regulation 59, from the auditor, such accounts shall be considered by the board and, if approved, shall be allowed by the board and certified accordingly by the chairman.

(2) If exception is taken to any item or items in the accounts the matter shall forthwith be reported to the board's auditor and the Secretary for Water Affairs by the chairman who shall also advise the Secretary for Water Affairs what steps, if any, have been taken to effect an adjustment.

DISCHARGING OF ACCOUNTS.

61. On receipt of the audited accounts from the board in terms of section ninety-six of the Act the Secretary for Water Affairs shall discharge such accounts and advise the board thereof in writing: Provided that if a qualified certificate as mentioned in regulation 59 is submitted, the Secretary for Water Affairs shall satisfy himself that the board is taking or has taken the necessary steps to effect adjustments, before discharging such accounts.

ENDING OF FINANCIAL YEAR.

62. The financial year of a board shall, as the board may decide, end on either the 30th June or the 31st December: Provided that a board shall, at the request of the Secretary for Water Affairs whenever he deems it necessary, prepare the statements and take the steps required in regulations 52 to 60 in respect of any period stipulated by the Secretary for Water Affairs.

VORM 2.

-BESPROEINGSDISTRIK.

FORM 2.

-IRRIGATION DISTRICT.

OPGAWE VAN BESPROEIBARE EN BESPROEIDE OPPERVLAKTES.

(Regulasie No. 39.)

Ek, die ondergetekende, verklaar dat, na my beste wete, die volgende inligting ten opsigte van die besproeibare en besproeide oppervlaktes van my eiendom waar en juis is:—

- (a) Beskrywing van eiendom _____
- (b) Totale grootte van eiendom _____
- (c) Transportakte No. _____ datum _____
- (d) Volle naam van eienaar _____
- (e) Die omvang by benadering van die grond wat deel uitmaak van sodanige stuk grond wat bewerkbaar en besproeibaar is en ten opsigte waarvan belastinge ingevolge paragraaf (a) van sub-artikel (1) van artikel negentig van die Wet hefbaar is _____
- (f) Die omvang by benadering van bykomende grond wat die eienaar voornemens is om op sodanige stuk grond te besproei _____

Die raad mag bogemelde inligting gebruik by die opstel van die lys van belasbare oppervlaktes maar moet deur middel van werklike opmeting van die grond of op sodanige ander wyse as wat hy nodig ag die juistheid van die gegewens vasstel, alvorens hy die lys opstel.

Geteken _____

19 _____

RETURN OF IRRIGABLE AND IRRIGATED AREAS.

(Regulation No. 39.)

I, the undersigned, declare that, to the best of my knowledge and belief, the following information in regard to the irrigable and irrigated areas of my property is true and correct:—

- (a) Description of property _____
- (b) Total extent of property _____
- (c) Deed of Transfer No. _____ dated _____
- (d) Full name of owner _____
- (e) The approximate extent of land forming part of such piece of land which is arable and irrigable and in respect of which rates could, in terms of paragraph (a) of sub-section (1) of section ninety of the Act, be levied _____
- (f) The approximate extent of additional land which the owner proposes to irrigate on such piece of land _____

The above information may be used by the Board in preparing the schedule of rateable areas but the Board shall, by actual measurement of the ground or by other means which it may consider necessary, check the accuracy thereof before preparing the schedule.

Signed _____

19 _____

-BESPROEINGSRAAD.

VORM 3.

BELASTINGLYS EN LYS VAN VORDERINGS.

(Regulasie No. 43.)

Naam van persoon aanspreeklik vir betaling van belasting of vordering.	Eiendom ten aansien waarvan belasting of vordering gehef word.	Belasbare oppervlakte of hoeveelheid water verskaf.	Belasting of vordering gehef.	Verskuldigde bedrag.	Opmerkings.

Voorsitter. _____

19 _____

IRRIGATION BOARD.

FORM 3.

ASSESSMENT ROLL AND LIST OF CHARGES.

(Regulation No. 43.)

Name of Person liable to pay Rates or Charges.	Property in respect of which a Rate or a Charge is Levied.	Rateable Area or Quantity of Water Supplied.	Rate or Charge Assessed.	Amount Due.	Remarks.

Chairman. _____

19 _____

VORM 4.

-BESPROEINGSRAAD.

UITTREKSEL VAN DIE ONTVANGSTE- EN UITGAWEREKENING VIR DIE JAAR GEËINDIG

(Regulasie No. 52.)

ONTVANGSTE.		R	R	UITGAWE.		R	R
Saldo soos op.....				Administrasiekoste.			
Belasting.				Salarisse (Sekretarieel).....			
R..... per morg op..... morg.....				Rente.			
R..... per morg op..... morg.....				Op Staatslenings.....	R.....		
Rente				Op Privaatlenings.....	R.....		
Op beleggings.....				Op Bankoortrekking.....	R.....		
Vorderings.....				Drukwerk, skryfbehoeftes en advertensies.....			
Staatslenings.....				Bankkoste.....			
				Ouditeursfooie.....			
				Vervoer en spoorvrag.....			
Totale inkomste vir jaar.....				Onderhoud.			
Tekort vir jaar.....				Lone.....			
				Materiaal.....			
				Reserwefonds stortings.....			
				Waardevermindering—bedryfsuitrusting.....			
				Totale uitgawe vir jaar.....			
				Saldo.....			
			R.....				R.....

Datum.....

Voorsitter.

Sekretaris.

FORM 4.

IRRIGATION BOARD.

ABSTRACT OF RECEIPTS AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED

(Regulation No. 52.)

RECEIPTS.		R	R	EXPENDITURE.		R	R
Balance as at.....				Administration Charges.			
Rates.				Salaries (Secretarial).....			
R..... per morgen on..... morgen.....				Interest.			
R..... per morgen on..... morgen.....				On Government Loans.....	R.....		
Interest.				On Private Loans.....	R.....		
On Investments.....				On Overdraft.....	R.....		
Charges.				Printing, Stationery and Advertising.....			
Government Loans.....				Bank Charges.....			
				Audit Fees.....			
Total Revenue for Year.....				Transport and Railage.....			
Deficit for Year.....				Maintenance.			
				Wages.....			
				Materials.....			
				Reserve Fund Contributions.....			
				Depreciation—Plant and Tools.....			
				Total Expenditure for Year.....			
				Balance.....			
			R.....				R.....

Date.....

Chairman.

Secretary.

-BESPROEINGSRAAD.

BALANSSTAAT SOOS OP

BATES.			LASTE.		
	R	R		R	R
Vaste Bates			Staatslenings (soos per aanhangsel).....		
Vaste Eiendom.			Kapitaal.....		
Saldo op.....			Uitgestelde rente.....		
Plus Vermeerdering gedurende jaar.....			Staatsvoorskotte.....		
Besproeiingswerke.			Privaatlenings.....		
Saldo op.....			Diverse Krediteure.....		
Plus Vermeerdering gedurende jaar.....			Belastings vooruitbetaal.....		
Bedryfsuitrusting.			Opgehoopde uitgawes (soos per lys aangedui)		
Saldo op.....			Bankoortrekking.....		
Plus Vermeerdering gedurende jaar.....			Surplus Kapitaal		
Min Waardevermindering.....			Subsidie.....		
Reserwefonds Belegging			Min Uitgestelde rente.....		
Soos per aanhangsel.....			Oorskot Inkomste.		
Lopende Bates.			Saldo op.....		
Uitstaande belasting.....			Plus Oorskot vir jaar.....		
Diverse Debiteure (soos per lys aangedui)			Min Tekort vir jaar.....		
Gereedskap (soos per lys aangedui).....			Reserwefonds (soos per aanhangsel).....		
Kontant.			Belê soos per Kontra.....		
Op Hande.....	R				
In Bank.....	R				
Op Spaarrekening.....	R				
Op Vaste Belegging.....	R				
		R			R

Voorsitter.

Sekretaris.

Datum

Ek sertifiseer hiermee in terme van regulasie 59 van die Regulasies, gepubliseer onder artikel honderd-en-twee van die Waterwet, 1956 (Wet No. 54 van 1956), dat ek die raad se rekeninge vergelyk het met die boeke, rekeninge en bewysstukke en dat na die beste van my wete en volgens die inligting en verduidelikings aan my verstrek die staat van bates en laste en die uittreksel van ontvangste en uitgawe respektiewelik, 'n ware en redelike staat van die finansiële posisie van die raad op (datum) asook van die ontvangste en uitgawes vir die jaar geëindig op dieselfde datum aantoon.

Ouditeur.

FORM 5.

IRRIGATION BOARD.

BALANCE SHEET AS AT

ASSETS.			LIABILITIES.		
	R	R		R	R
Fixed Assets			Government Loans (as per Annexure).....		
Landed Property.			Capital.....		
Balance at.....			Deferred Interest.....		
Add Additions in year.....			Government Advances.....		
Irrigation Works.			Private Loans.....		
Balance at.....			Sundry Creditors.....		
Add Additions in year.....			Rates paid in advance.....		
Plant and Machinery.			Accrued Expenses (as per list).....		
Balance at.....			Bank Overdraft.....		
Add Additions in year.....			Capital Surplus.....		
Less Depreciation.....			Subsidy.....		
Reserve Fund Investment.....			Less Deferred Interest.....		
As per annexure.....			Revenue Surplus.....		
Current Assets			Balance at.....		
Rates Outstanding.....			Add Surplus for year.....		
Sundry Debtors (as per list).....			Less Deficit for year.....		
Tools (as per list).....			Reserve Fund (as per Annexure).....		
Cash.			Invested as per Contra.....		
On Hand.....	R				
At Bank.....	R				
On Savings Account.....	R				
On Fixed Deposit.....	R				
		R			R

Chairman.

Secretary.

Date

In terms of regulation 59 of the Regulations published under section one hundred and two of the Water Act, 1956 (Act No. 54 of 1956), I hereby certify that the accounts of the Board have been compared with the books, accounts and supporting vouchers and that to the best of my knowledge and according to the information and explanations given me, the statement of assets and liabilities and the abstract of receipts and expenditure reflect, respectively, a true and fair statement of the Board's financial position at (date) and of the receipts and expenditure for the year ended at the same date.

Auditor.

FORM 8.

IRRIGATION BOARD.

[Regulation No. 55 (3).]

PAY-LIST OF EMPLOYEES BETWEEN 19 AND 19

Name.	Number of Days.	Scale.	Gross Amount.		Income Tax.		Net Amount.		We, the undersigned, acknowledge receipt of the sums opposite our names, being in full settlement of our pay for the period above specified.
			R	c	R	c	R	c	

Date of payment

I, the undersigned, hereby certify that the employees named in this list were actually employed as stated during the period specified.

Overseer.

19

I, the undersigned, certify that the rates reflected in this list have been authorised by the Board.

Treasurer.

19

Witness to payment and signatures:

N.B.—In case of payment under the "tally system" the following additional certificate should be furnished:—

We, the undersigned, hereby certify that all the persons named in this pay-list to a total number of were duly paid in our presence the sums set opposite their respective names, amounting in the aggregate to R

Witness in terms of Regulation No. 47.

19

Paymaster

VORM 9.

-BESPROEIINGSRAAD.

(Regulasie No. 56.)

STAAT VAN BATES EN LASTE OP 19

BATES.	R	LASTE.	R
Banksaldo.....		Staatslenings.....	
Kassaldo.....		Privaatlenings (volgens aangehegte lys).....	
Reserwefonds.....		Diverse skuldeisers (volgens aangehegte lys).....	
Uitstaande belastingen.....		Saldo.....	
Vaste eiendom (verstrek besonderhede).....			
Besproeiingswerke teen kosprys.....			
Gereedskap (volgens aangehegte lys).....			
Diverse skuldenare (volgens aangehegte lys).....			
Saldo.....			

Ek sertifiseer dat bostaande 'n volledige en redelike staat van die raad se bates en laste is.

Penningmeester.

19

FORM 9.

IRRIGATION BOARD.

STATEMENT OF ASSETS AND LIABILITIES AS AT

ASSETS.	R	LIABILITIES.	R
Balance in Bank.....		Government Loans.....	
Balance in Cash.....		Private loans (as per attached list).....	
Reserve Fund.....		Sundry creditors (as per attached list).....	
Rates outstanding.....		Balance.....	
Fixed Property (give particulars).....			
Irrigation works (at cost).....			
Tools (as per attached list).....			
Sundry debtors (as per attached list).....			
Balance.....			

I certify the above to be a full and fair statement of the assets and liabilities of the Board.

Treasurer.

19

VORM } 10.
FORM }STEMBRIEF.—BALLOT PAPER.
(Regulasie/Regulation No. 22.)

Getal Stemme

No. of Votes

Genomineerdes:

Nominees:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____
7. _____
8. _____
9. _____
10. _____

VORM } 11.
FORM }STEMBRIEF.—BALLOT PAPER.
(Regulasie/Regulation No. 22.)

Subdistrik

Sub-District

Getal Stemme

No. of Votes

Genomineerdes:

Nominees:

1. _____
2. _____
3. _____
4. _____
5. _____
6. _____

INHOUD.

No.	Departement van Waterwese. GOEWERMENTSKENNISGEWING.	BLADSY
R.1417.	Regulasies Ingevolge Paragrafe (a) tot (j) van Artikel 102 van die Waterwet, 1956	1

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